

**COMPLETE SYLLABUS
OF
BACHELOR OF COMMERCE AS PER
NEW EDUCATION POLICY-2020
(For Batch 2021-24)**



**DULY
APPROVED BY BOARD OF STUDIES
DEPARTMENT OF COMMERCE
FACULTY OF COMMERCE AND MANAGEMENT
INDIRA GANDHI NATIONAL TRIBAL UNIVERSITY
AMARKANTAK, MADHYA PRADESH-484887**

Preamble

Commerce has emerged as the most important and growing field in the past decades, and it has been realized at every level that the increase in commercial activities and promotion of trade and business is the only answer to the growing problem of underemployment and unemployment. Department of Commerce is very keen to produce youths with the required business skills and appropriate commercial sense by which they can be made instrumental for the personal and societal growth. It can only be imbibed by inculcating problem-solving inclination in the students by creating an environment in the Department that promotes research and innovation.

An individual needs proper orientation and exposure to succeed tremendously in the dynamic business world. The same will enable him or her to maintain pace with the emerging trends of trade and Commerce and will give them a chance to capitalize on the untapped business opportunities.

A holistic development approach can improve the decision-making capacity and prospects of the students, therefore, the curriculum designed with a purpose of overall development of the students is capable of addressing the current industrial and market need along with serving the desire of all-round development of the student. It will help them develop an insight about the current business scenario, build required research aptitude with ethical perspective and make them learn the use of technology for accuracy and intelligent working. By undertaking this curriculum, they will be able to explore and apply the learned skills in a more productive way for themselves and the organizations they choose to work with. Also, the designed programme intends to develop a sense of enquiry in the students to gain the required competence in problem solving and creative way of doing things.

Programmes Offered

Students can enrol in Bachelor of Commerce and Master of Commerce. They can acquire the information and abilities necessary to hold managerial roles in a variety of businesses through these courses. Students who complete the degree will have a strong foundation in business, commerce, management, and strategy design. Students can gain deeper understanding in their areas of interest, such as finance, accounting, banking, insurance, economics, marketing, human resource management, and international business management, by taking disciplinary and multidisciplinary courses. The program offered by the Department prepare students to comprehend how businesses are operated and managed. It also sensitises them with local and global requirements. Learning of the students is centred on developing the knowledge and abilities necessary for independent problem-solving and lifelong learning.

Outcome-based Curriculum Framework of Bachelor and Master Programme

The courses offered by the Department includes disciplinary major, disciplinary minor, inter/multi-disciplinary major, inter/multi-disciplinary minor, vocational, and value-based papers, as part of the B.Com. and M. Com programs in Learning Outcome-based Curriculum Framework (LOCF). The courses will be evaluated using a grading system that is thought to be superior than the traditional one. The students will gain from being able to transfer between colleges both inside and outside of India thanks to this initiative. Potential employers will be able to evaluate the performance of the candidates thanks to the standard grading system. The New Education Policy (NEP) 2022 standards will be adhered to in order to bring uniformity to the evaluation system and computation of the (CGPA) Cumulative Grade Point Average based on student achievement in examinations.

Nature and Extent of the Programme of Commerce

Profile of Learning Based Curriculum Framework:

1. Disciplinary Major: A course a candidate should compulsorily study as a core requirement in pursuit of a bachelor's degree in Commerce.
2. Multi-Disciplinary Major: A Multi-Disciplinary Major is a course that can be selected from a selection of courses and may be extremely specific, specialised, advanced, or supportive of the papers in Commerce, or it may provide an extended scope, enable exposure to another discipline,

subject, or domain, or it may nurture the candidate's proficiency or skill.

3. **Disciplinary Minor:** Disciplinary Minor courses offered by the main discipline or subject area of Commerce are called Disciplinary Minor. A choice from among four – Finance; Marketing; Human Resource Management; Management of Global Business- is offered to students to gain advanced exposure in the field of Commerce and Trade.

4. **Value-Based Course:** The Value-Based Courses are classes that are built on knowledge-enhancing content. All fields must have computer, environmental science, disaster management, English/MIL communication, etc. Value/Skill-based courses are designed to give students practical training, competencies, and other abilities.

Goals of Commerce Programme in Learning Outcome-based Curriculum Framework

The curriculum of Bachelor of Commerce is planned to have the following goals:

1. The program's evolution and framework will let students build on what they have learned systematically, enabling them to critically assess what they have learned and apply it to the actual world.

2. Develop a solid foundation in accounting, statistics, economics, financial management, marketing, business research, and quantitative techniques, as well as exposure to the necessary software.

3. Use the EVS course to educate pupils about the environment.

4. Gain experience using software for data extraction and analysis using statistical and economic tools for various articles.

5. Giving students the chance to receive advanced experience in the fields of finance, marketing, human resources management, and management of global business.

6. The programme encourages students to participate in summer internships to get real-world industry experience, improving their knowledge of the subjects they are being taught.

7. Encourage students to become leaders and entrepreneurs by providing them with academic exposure, hands-on training, and skill development.

Accredits in Bachelor and Master of Commerce Programme

Disciplinary Knowledge

Academic proficiency in the discipline thorough understanding of the subjects covered.

Communication Skills

Strong communication and presentation skills: Role plays, group discussions, presentations, and class debates are all essential components of the course curriculum. Each student's term papers—individually or in groups—are presented and evaluated. Students' communication and presenting skills are developed and improved through this educational methodology, enabling them to communicate their original viewpoints and ideas effectively.

Critical Thinking

Fostering the active and skilled conceptualization, application, analysis, synthesis, and/or evaluation of knowledge gleaned from or produced by, observation, experience, and reasoning as a guide to action.

Problem Solving

The programme emphasizes well-researched, solution-based thinking and applying theoretical ideas to actual case studies so that students can learn how to solve problems. Students acquire the skills necessary to face issues in the workplace and offer workable solutions.

Analytical Reasoning

The capacity to solve issues swiftly and successfully. Graduates who follow a systematic, logical, step-by-step thinking process are better equipped to simplify and manage difficult challenges.

Research-Related Skills

The students collaborate with their faculty on research projects with significant outcomes and current topic of relevance. They work on real-world projects and gather data on the industry for term papers and research-based projects. The ability to use software for analysis is a talent that the students are taught.

Cooperation/Team Work

Leadership and teamwork: Working on various academic and extracurricular projects helps students develop their ability to function as a team. The opportunity to learn teamwork skills and comprehend team dynamics is provided to students through group projects, presentations, and case studies.

Scientific Reasoning

For projects and term papers, business data analysis that is investigated, observed, or gathered through surveys calls for logical thought and reasoning to reach findings and analytical outcomes.

Reflective Thinking

The assessment methods adopted for the courses include presentation on the specified class projects requiring analytical thinking and critical evaluation.

Information/Digital Literacy

Assignments and term papers must be written by students using information gathered from both primary and secondary sources. Most secondary sources' data comes from digital or online sources. Using internet databases, website research, and reading materials from organizations are promoted and taught to the students.

Self-Directed Learning

Curiosity to acquire general knowledge and explore information to make better decisions and develop rational and logical beliefs and thinking.

Multicultural Competence

The topics are made understandable to the students during class discussions. Additionally, they receive guidance, inspiration, and support for extracurricular activities to help the community, particularly those at the bottom of the social pyramid. Additionally, people are more aware of environmental protection, which has gained prominence due to the threat.

This sensitization is achieved through the EVS paper in their first year of study. Additionally, they should educate the public about social issues and broader national concerns.

Moral and Ethical Awareness/Reasoning

Sensitization and the development of moral and ethical values in pupils are included in the courses. Courses on social responsibility and ethics are included throughout the programme. Students are also taught the value of adopting ethical methods in the pursuit of company profitability through classroom discussions.

Leadership Readiness/Qualities

We are creating an inspiring vision of the future. Motivates and inspires people to engage with that vision. Manages delivery of the vision. Accepting team spirit is an essential contributor to both personal and professional life. Participate in healthy competition, generation of more ideas, and improved productivity

Lifelong Learning

The course also orients the students towards better learning and applying business data. This will be possible only when they update themselves daily and keep aware of the changing environment.

Encouraging students to generate various ideas and responses across different categories and to look at things from different points of view. Generating new ideas and innovation.

Qualification Descriptors for Bachelor and Master of Commerce Programme

1. Demonstrate:

- (i) A thorough knowledge of management and business operations
- (ii) Management and analytical abilities for formulating business decisions and strategies
- (iii) Higher order skills in the chosen field of specialties, such as marketing, human resources

- management, finance, or management of the international business;
2. Apply the knowledge, comprehension, and abilities necessary for recognizing problems and difficulties, gathering pertinent quantitative and/or qualitative data from various sources, and using the data to devise solutions.
 3. Develop your entrepreneurial spirit and innovative thinking
 4. Exhibit subject-specific and transferrable skills necessary for entry-level management positions across a range of industries;
 5. Lay a solid basis for students to pursue higher education and management-related research.

Abbreviation

DCOMDM	Department of Commerce Disciplinary Major
DCOMDMI	Department of Commerce Disciplinary Minor
DCOMIDM	Department of Commerce Inter-Disciplinary Major
DCOMIDMI	Department of Commerce Inter-Disciplinary Minor
DCOMVO	Department of Commerce Vocational
DCOMVB	Department of Commerce Value Based
DCOMI	Department of Commerce Internship
DCOMFV	Department of Commerce Field Visit
DCOMDE	Department of Commerce Disciplinary Elective
DCOMDSE	Department of Commerce Specific Elective
DCOMDS	Department of Commerce Dissertation

Course Structure for Commerce as per NEP 2020

SEM	Disciplinary Major / Multi-Disciplinary (DCOMDM)	Minor (DCOMDMI)	Inter-Disciplinary Major (DCOMIDM)	Inter-Disciplinary Minor (DCOMIDMI)	Vocational (DCOMVO)	Value Based (DCOMVB)	Total Credits	Entry/Exit options
I	(DCOMDM 101) Financial Accounting (6)	(DCOMDMI 102) Indian Economy (2)	(DCOMIDM 103) Financial Accounting (6)	(DCOMIDMI 104) Indian Economy (2)	(DCOMVO 105) Business Communication (4)	(DCOMVB 100) Language	20	Entry
II	(DCOMDM 201) Business Law (6)	(DCOMDMI 202) Business Mathematics (2)	(DCOMIDM 203) Business Law (6)	(DCOMIDMI 204) Business Mathematics (2)	(DCOMVO 205) Cost Accounting (4)	(DCOMVB 200) Computer	20	Certificate (Exit)
III	(DCOMDM 301) Income Tax Law (6)	(DCOMDMI 302) Auditing (2)	(DCOMIDM 303) Income Tax Law (6)	(DCOMIDMI 304) Auditing (2)	(DCOMVO 305) Personality Development (4)	(DCOMVB 300) Environment	20	Entry
IV	(DCOMDM 401) Goods and Services Tax (6)	(DCOMDMI 402) Service Marketing (2)	(DCOMIDM 403) Goods and Services Tax (6)	(DCOMIDMI 404) Service Marketing (2)	(DCOMVO 405) E-Filing of Returns (4)	(DCOMVB 400) Disaster Management	20	Diploma (Exit)
V	(DCOMDM 501) Corporate Accounting (6)	(DCOMDMI 502) Rural and Agricultural Marketing (2)	(DCOMIDM 503) Corporate Accounting (6)	(DCOMIDMI 504) Rural and Agricultural Marketing (2)		(DCOMVB 500) Creative Exp – 1	20	Entry
	(DCOMI 505) Industrial Training(45days) (4)							
VI	(DCOMDM 601) Management Accounting (4)	(DCOMDMI 602) Business Research Methods (2)	(DCOMIDM 603) Management Accounting (6)	(DCOMIDMI 604) Business Research Methods (2)		(DCOMVB 600) Creative Exp – 2	20	Bachelor Degree* (Exit)
	(DCOMDE 605) Corporate Law (4)							
	(DCOMDSE 606) Stock Market Behavior (DCOMDSE 607) Distribution and Supply Chain Management (DCOMDSE 608) Performance and Talent Management (2)							

	(DCOMFV 609) Field Project and Report (2)							
VII	(DCOMDSE 701) Corporate Finance (DCOMDSE 702) Digital Marketing (DCOMDSE 703) Organizational Behavior (4)	-	-				20	Entry
	(DCOMDM 704) Insurance and Risk Management (DCOMDM 705) Advertising and Brand Management (DCOMDM 706) Knowledge Management (4)	-	(DCOMIDM 707) Insurance and Risk Management (DCOMIDM 708) Advertising and Brand Management (DCOMIDM 709) Knowledge Management (4)					
	(DCOMDSE 710) Advance Financial Accounting (DCOMDSE 711) Project management and Techniques (DCOMDSE 712) HRD: Systems and Strategies (2)	-	-					
		(DCOMDMI 713) Investment Banking and Financial Services (DCOMDMI 714) Management of Industrial Relations (DCOMDMI 715) Ad-Tech &Mar-Tech (2)	-	(DCOMIDMI 716) Investment Banking and Financial Services (DCOMIDMI 717) Management of Industrial Relations (DCOMIDMI 718) Ad-Tech &Mar-Tech (2)				
	(DCOMDE 719) Advance Tools for Business Analysis (2)							
VIII	(DCOMDS 801) Research (20) 1. Internship / Dissertation (12 Credits) 2. Report (4 Credits) 3. Viva-voce (4 Credits)						20	Bachelor Hons Degree (Exit)
IX	(DCOMDE 901) Financial Reporting (4) (DCOMDE 902) Advance Management Accounting (4) (DCOMDE 903) Strategic Financial Management (4) (DCOMDE 904) Corporate Laws (4) (DCOMDE 905) International Taxation (2)						20	Entry

	(DCOMDE 906) Corporate Governance Business Ethics (2)		
X	(DCOMDSE 1001) Portfolio Management / (DCOMDSE 1002) Organizational Development / (DCOMDSE 1003) Production and Operations Management (4) (DCOMDSE 1004) Investment Analysis/ (DCOMDSE 1005) Strategic HRM/ (DCOMDSE 1006) International Marketing (4) (DCOMDSE 1007) Derivatives and Risk Management / (DCOMDSE 1008) Managing Innovation and Transformation/ (DCOMDSE 1009) International Logistics & Supply Chain Management (4) (DCOMDE 1010) Entrepreneurship and New Venture Planning (4) (DCOMDE 1011) Business Mathematics & Statistics (2) (DCOMDE 1012) Quantitative Techniques for Management (2)	20	PGDM (Exit)
XI	(DCOMDSE 1101) Financial Econometrics & Equity Research/ (DCOMDSE 1102) Marketing Research & Analysis/ (DCOMDSE 1103) Life Mgt Skills (4) (DCOMDSE 1104) Business Analytics and Financial Modelling/ (DCOMDSE 1105) Retail Management / (DCOMDSE 1106) HR Analytics (4) (DCOMDSE 1107) Financial Analysis & Valuation / (DCOMDSE 1108) Transnational & Cross-Cultural Marketing/ (DCOMDSE 1109) Counselling & Negotiation Skills Mgt (4) (DCOMDE 1110) Cyber Laws and Business Decisions (4) (DCOMDE 1111) Indian Ethos and Leadership (2) (DCOMDE 1112) Basic of Econometrics (2)	20	Entry
XII	(DCOMDS 1201) Research (20) 1. Internship, Dissertation (12 Credits) 2. Report (4 Credits) 3. Viva-voce (4 Credits)	20	Master Degree



DISCIPLINE SPECIFIC ELECTIVE COURSE:

A Student needs to choose any ONE Discipline, offered by Department. He/She is required to undertake all the DSE paper as per the Discipline chosen by him/her. THREE Discipline viz. Finance (DSE - I), Marketing (DSE - II), Human Resource Management (DSE - III).

B.COM Discipline Specific Subjects

DISCIPLINE SPECIFIC ELECTIVE SEMESTER VI (DCOMDSE)			
DCOMDSE 606	Stock Market Behavior	2	FINANCE
DCOMDSE 607	Distribution and Supply Chain Management	2	MARKETING
DCOMDSE 608	Performance and Talent Management	2	HUMAN RESOURCE MANAGEMENT
DISCIPLINE SPECIFIC ELECTIVE SEMESTER VII (DCOMDSE)			
DCOMDSE 701	Corporate Finance	4	FINANCE
DCOMDSE 711	Advance Financial Accounting	2	FINANCE
DISCIPLINE SPECIFIC ELECTIVE SEMESTER VII (DCOMDSE)			
DCOMDSE 702	Digital Marketing	4	MARKETING
DCOMDSE 712	Project management and Techniques	2	MARKETING
DISCIPLINE SPECIFIC ELECTIVE SEMESTER VII (DCOMDSE)			
DCOMDSE 703	Organizational Behaviour	4	HUMAN RESOURCE MANAGEMENT
DCOMDSE 713	HRD: Systems and Strategies	2	HUMAN RESOURCE MANAGEMENT

M.COM Discipline Specific Subjects

DISCIPLINE SPECIFIC ELECTIVE SEMESTER X (DCOMDSE)			
(DCOMDSE 1001)	Portfolio Management	2	FINANCE
(DCOMDSE 1004)	Investment Analysis	2	FINANCE
(DCOMDSE 1007)	Derivatives and Risk Management	2	FINANCE
DISCIPLINE SPECIFIC ELECTIVE SEMESTER X (DCOMDSE)			
(DCOMDSE 1002)	Organizational Development	2	HUMAN RESOURCE MANAGEMENT
(DCOMDSE 1005)	Strategic HRM	2	HUMAN RESOURCE MANAGEMENT
(DCOMDSE 1008)	Managing Innovation and Transformation	2	HUMAN RESOURCE MANAGEMENT
DISCIPLINE SPECIFIC ELECTIVE SEMESTER X (DCOMDSE)			
(DCOMDSE 1003)	Production and Operations Management	4	MARKETING
(DCOMDSE 1006)	International Marketing	4	MARKETING
(DCOMDSE 1009)	International Logistics & Supply Chain Management	4	MARKETING

DISCIPLINE SPECIFIC ELECTIVE SEMESTER XI (DCOMDSE)			
(DCOMDSE 1101)	Financial Econometrics & Equity Research	4	FINANCE
(DCOMDSE 1104)	Business Analytics and Financial Modelling	4	FINANCE
(DCOMDSE 1107)	Financial Analysis and Valuation	4	FINANCE
DISCIPLINE SPECIFIC ELECTIVE SEMESTER XI (DCOMDSE)			
(DCOMDSE 1103)	Life Management Skills	4	HUMAN RESOURCE MANAGEMENT
(DCOMDSE 1106)	HR Analytics	4	HUMAN RESOURCE MANAGEMENT
(DCOMDSE 1009)	Counselling and Negotiation	4	HUMAN RESOURCE

	Skills for Management		MANAGEMENT
DISCIPLINE SPECIFIC ELECTIVE SEMESTER XI (DCOMDSE)			
(DCOMDSE 1102)	Marketing Research and Analysis	4	MARKETING
(DCOMDSE 1105)	Retail Management	4	MARKETING
(DCOMDSE 1108)	Transnational and Cross-Cultural Marketing	4	MARKETING



DETAILED COURSE STRUCTURE					
SEMESTER-I					
Paper Code	Paper Name	Credit	Exam Pattern		
			CIA	End Sem Exam	Total
DCOMDM 101	Financial Accounting	6	60	90	150
DCOMDMI 102	Indian Economy	2	20	30	50
DCOMIDM 103	Financial Accounting	6	60	90	150
DCOMIDMI104	Indian Economy	2	20	30	50
DCOMVO 105	Business Communication	4	50	50	100
Total Credits		20			
SEMESTER-II					
Paper Code	Paper Name	Credit	Exam Pattern		
			CIA	End Sem Exam	Total
DCOMDM 201	Business Law	6	60	90	150
DCOMDMI 202	Business Mathematics	2	20	30	50
DCOMDM 203	Business Law	6	60	90	150
DCOMIDMI 204	Business Mathematics	2	20	30	50
DCOMVO 205	Cost Accounting	4	50	50	100
Total Credits		20			
SEMESTER-III					
Paper Code	Paper Name	Credit	Exam Pattern		
			CIA	End Sem Exam	Total
DCOMDM 301	Income Tax Law	6	60	90	150
DCOMDMI 302	Auditing	2	20	30	50
DCOMIDM 303	Income Tax Law	6	60	90	150
DCOMIDMI 304	Auditing	2	20	30	50
DCOMVO 305	Personality Development	4	50	50	100
Total Credits		20			
SEMESTER-IV					
Paper Code	Paper Name	Credit	Exam Pattern		
			CIA	End Sem Exam	Total
DCOMDM 401	Goods and Services Tax	6	60	90	150
DCOMDMI 402	Service Marketing	2	20	30	50
DCOMIDM 403	Goods and Services Tax	6	60	90	150
DCOMIDMI 404	Service Marketing	2	20	30	50
DCOMVO 405	E-Filing of Returns	4	50	50	100
Total Credits		20			
SEMESTER-V					
Paper Code	Paper Name	Credit	Exam Pattern		
			CIA	End Sem Exam	Total
DCOMDM 501	Corporate Accounting	6	60	90	150
DCOMDMI 502	Rural and Agricultural Marketing	2	20	30	50
DCOMIDM 503	Corporate Accounting	6	60	90	150
DCOMIDMI 504	Rural and Agricultural Marketing	2	20	30	50
DCOMI 505	Industrial Training	4	50	50	100
Total Credits		20			
SEMESTER-VI					
Paper Code	Paper Name	Credit	Exam Pattern		

DCOMDM 601	Management Accounting	4	50	50	100
DCOMDMI 602	Business Research Methods	2	20	30	50
DCOMIDM 603	Management Accounting	6	50	50	100
DCOMIDMI 604	Business Research Methods	2	20	30	50
DCOMDE 605	Corporate Law	4	50	50	100
DCOMDSE 606	Stock Market Behavior	2	20	30	50
DCOMDSE 607	Distribution and Supply Chain Management	2	20	30	50
DCOMDSE 608	Performance and Talent Management	2	20	30	50
DCOMFV 609	Field Project and Report	-	20	30	50
Total Credits		20			
SEMESTER-VII					
Paper Code	Paper Name	Credit	Exam Pattern		
DCOMDE 701	Corporate Finance	4	50	50	100
DCOMDSE 702	Digital Marketing	4	50	50	100
DCOMDSE 703	Organizational Behavior	4	50	50	100
DCOMDM 704	Insurance and Risk Management	4	50	50	100
DCOMDM 705	Advertising and Brand Management	4	50	50	100
DCOMDM 706	Knowledge Management	4	50	50	100
DCOMIDM 707	Insurance and Risk Management	4	50	50	100
DCOMIDM 708	Advertising and Brand Management	4	50	50	100
DCOMIDM 709	Knowledge Management	4	50	50	100
DCOMDSE 710	Advance Financial Accounting	2	20	30	50
DCOMDSE 711	Project management and Techniques	2	20	30	50
DCOMDSE 712	HRD: Systems and Strategies	2	20	30	50
DCOMDMI 713	Investment Banking and Financial Services	2	20	30	50
DCOMDMI 714	Management of Industrial Relations	2	20	30	50
DCOMDMI 715	Ad-Tech & Mar-Tech	2	20	30	50
DCOMIDMI 716	Investment Banking and Financial Services	2	20	30	50
DCOMIDMI 717	Management of Industrial Relations	2	20	30	50
DCOMIDMI 718	Ad-Tech & Mar-Tech	2	20	30	50
DCOMDE 719	Advance Tools for Business Analysis	2	20	30	50
Total Credits		20			
SEMESTER-VIII					
Paper Code	Paper Name	Credit	Exam Pattern		
DCOMDS801	Research				
	Internship/Dissertation	12	300		
	Report Writing	4	100		

	Viva Voce	4	100		
Total Credits		20			
SEMESTER-IX					
Paper Code	Paper Name	Credit	Exam Pattern		
DCOMDE 901	Financial Reporting	4	50	50	100
DCOMDE 902	Advance Management Accounting	4	50	50	100
DCOMDE 903	Strategic Financial Management	4	50	50	100
DCOMDE 904	Corporate Laws	4	50	50	100
DCOMDE 905	International Taxation	2	20	30	50
DCOMDE 906	Corporate Governance Business Ethics	2	20	30	50
Total Credits		20			
SEMESTER-X					
Paper Code	Paper Name	Credit	Exam Pattern		
DCOMDSE1001	Portfolio Management	4	50	50	100
DCOMDSE1002	Organizational Development	4	50	50	100
DCOMDSE1003	Production and Operations Management	4	50	50	100
DCOMDSE1004	Investment Analysis	4	50	50	100
DCOMDSE1005	Strategic HRM	4	50	50	100
DCOMDSE1006	International Marketing	4	50	50	100
DCOMDSE1007	Derivatives and Risk Management	4	50	50	100
DCOMDSE1008	Managing Innovation and Transformation	4	50	50	100
DCOMDSE1009	International Logistics & Supply Chain Management	4	50	50	100
DCOMDSE1010	Entrepreneurship and New Venture Planning	4	50	50	100
DCOMDE 1011	Business Mathematics & Statistics	2	20	30	50
DCOMDE 1012	Quantitative Techniques for Management	2	20	30	50
Total Credits		20			
SEMESTER-XI					
Paper Code	Paper Name	Credit	Exam Pattern		
DCOMDSE1101	Financial Econometrics & Equity Research	4	50	50	100
DCOMDSE1102	Marketing Research & Analysis	4	50	50	100
DCOMDSE1103	Life Mgt Skills	4	50	50	100
DCOMDSE1104	Business Analytics and Financial Modelling	4	50	50	100
DCOMDSE1105	Retail Management	4	50	50	100
DCOMDSE1106	HR Analytics	4	50	50	100
DCOMDSE1107	Financial Analysis & Valuation	4	50	50	100
DCOMDSE1108	Transnational & Cross-Cultural Marketing	4	50	50	100
DCOMDSE1109	Counselling & Negotiation Skills Mgt	4	50	50	100

DCOMDSE1110	Cyber Laws and Business Decisions	4	50	50	100
DCOMDSE1111	Indian Ethos and Leadership	2	20	30	50
DCOMDSE1112	Basic of Econometrics	2	20	30	50
Total Credits		20			
SEMESTER-XII					
Paper Code	Paper Name	Credit	Exam Pattern		
DCOMDS1201	Research				
	Internship/Dissertation	12	300		
	Report Writing	4	100		
	Viva Voce	4	100		
Total Credits		20			





इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE

PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMDM 101/ DCOMIDM 103 Course Title: **FINANCIAL ACCOUNTING**

Credits Units: 6

Total Contact Hours: 60

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Objectives:

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	understand the theoretical framework of accounting and to prepare financial statements	Understanding (2)
2.	CO 2	Prepare financial statements of a company	Understanding (2)
3.	CO 3	explain and determine depreciation and rectification of error.	Analyzing (4)
4.	CO 4	Develop the skill of preparation of trading and profit and loss account and balance sheet	Applying (3)
5.	CO 5	Develop the skill of preparation of special venture accounting	Analyzing (4)

CO-PO/PSO Mapping:

POs	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Contents:

Unit	Details	Contact Hours
I	<u>Accounting Process</u> Theoretical Framework (meaning, scope and usefulness of Accounting; Generally Accepted Accounting Principles, Concepts and Conventions); Accounting Equation, International Accounting principles and standards; Matching of Indian Accounting Standards (AS) with IFRS. Capital and Revenue transactions- capital and revenue expenditures, capital and revenue receipts.	08
II	<u>Double entry system</u> Documents & Books of Accounts: Invoice, Vouchers, Debit & Credit Notes, Books of prime entry, Subsidiary Books; Recording of Cash and Bank transactions; Preparation of Ledger Accounts; Preparation of Trial Balance- interpretation and usefulness.	08
III	<u>Rectification of Errors & Reconciliation Statements</u> Rectification of Errors; Opening entries, Transfer entries, Adjustment entries, Closing entries. Bank Reconciliation Statement. Depreciation – Concept of Depreciation, Accounting for Depreciation (As per Accounting Standard – 6), a Detailed and Critical Evaluation of the Different Methods of Charging Depreciation (Straight line method; Reducing Balance Method; Machine Hour Method; Kilometer Run Method; Production Units Method; Depletion Method; Double Rate of Depreciation Method; Sum of Years of Digits Method; Inventory System of Depreciation; Annuity Method; Sinking Fund Method and Insurance Policy Method). Amortization and Impairment of Assets (AS – 28).	16
IV	<u>Preparation of Final Accounts of a Profit making concern with Adjustments</u> (for sole proprietorship concern only): Preparation of Manufacturing Account, Trading Account, Profit & Loss Account and Balance Sheet. Insolvency and Bankruptcy Code, 2016 and other	16
V	<u>Accounting for Special Transactions</u> Consignment Accounting, Joint Venture.	12

References

1. M. C. Shukla, T. S. Grewal & S. C. Gupta Advanced Accounts Vol. I, S. Chand & Company Ltd., Ram Nagar, New Delhi-55.
2. Dr. R. C. Gupta, Dr. P. K. Sanse. Financial Accounting. RBD Publication, Jaipur.



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

3. R. L. Gupta & V. K. Gupta Financial Accounting, Sultan Chand & Sons, New Delhi - 2.
4. J. R. Monga Financial Accounting – Concepts & Applications; Mayoor Paperbacks, A-95, Sector 5, Noida (U.P.)
5. S. N. Maheshwari & S.K. Maheshwari Advanced Accounting, Volume I; Vikas Publishing House (Pvt.) Ltd., Jangpura, New Delhi-14.



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE

PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMDMI 102/ DCOMIDMI 104 Course Title: **INDIAN ECONOMY**

Credits Units: 2

Total Contact Hours:30

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Objectives:

To develop an understanding of the concepts in auditing and of the generally accepted auditing procedures, techniques and skills and acquire the ability to apply the same in audit and attestation engagements

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.	Understanding (2)
2.	CO 2	Expose fiscal and monetary policy implications through IS-LM framework in short run and long run.	Understanding (2)
3.	CO 3	Comprehend the different theories of demand for money, supply of money approach and working of money multiplier.	Analyzing (4)
4.	CO 4	Elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.	Applying (3)
5.	CO 5	Describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.	Analyzing (4)

CO-PO/PSO Mapping:

Pos	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Contents:

Unit	Details	Contact Hours
I	<p>Growth and development</p> <ul style="list-style-type: none">• Economic Growth in India: National Income Determination, GDP, GNP, NDP, NNP, Personal Income• Economic Growth versus Economic Development• Measures of Economic Development: Human Development Index, Green GDP, Gross National Happiness Index• Economic and Social Development in India: Millennium Development Goals• Sustainable Development Goals and India	04
II	<p>Issues related to planning and Inflation</p> <ul style="list-style-type: none">• Issues related to planning in India.• Planning in India: Bombay Plan; People's Plan; Mahalanobis Plan; Wage-Good Model; Gandhian Plan.• Mobilization of Resources.• Inflation in India: CPI, WPI, GDP Deflator, Inflation Rate.• Types of Inflation: Demand Pull, Cost-Push, Stagflation, Structural Inflation, Deflation, and Disinflation.• The Cost of Inflation.	06
III	<p>Monetary policy in India</p> <ul style="list-style-type: none">• Monetary Economics: Barter System, Definition, Function and Evolution of Money.• Monetary Policy in India: Inflation, deflation, Recessional and Inflationary Scenarios.• Monetary Policy tools and Money Supply in India.• Monetary Policy Agreement in India.	06
IV	<p>Poverty, Inequality, and Unemployment</p> <ul style="list-style-type: none">• Poverty in India: Types of Poverty, Causes of Poverty, Vicious Circle of Poverty.• Poverty Lines in India: Estimations and Committees.• Poverty in India: Trickle Down Approach, Inclusive Growth and Multi-Dimensional Poverty Index.• Addressing Poverty in India/Poverty Eradication Schemes.• Inequality in India: Definition and Measures; Lorenz Curve, Gini Coefficient, Income held by Top 10%.• Income Inequality in India: Causes, Remedies, and Consequences.• Unemployment in India: Definition, Types, and Measures.• Unemployment in India: Causes and Consequences.	08



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

	<ul style="list-style-type: none">• Jobless Growth in India: Reasons and Consequences.	
V	<ul style="list-style-type: none">• The Role of the Government in the Economy.• The Government Budget: Revenue Budget, Capital Budget, Government Deficits.• Budgetary procedure in India.• Types of Budgets in India.	06

References

- Gaurav Datt and Ashwani Mahajan. *Indian Economy*. S. Chand & Co. Ltd.
- M. L. Seth, *Macro Economics*, Lakshmi Narayan Agarwal Educational Publishers.
- V.K. Puri and S.K. Mishra, *Indian Economy*, Himalaya Publication House.



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE
PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMVO 105

Course Title: **BUSINESS COMMUNICATION**

Credits Units: 4

Total Contact Hours: 40

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Objectives:

The course aims to enhance written and verbal communication/ presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment.

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Realize the significance of effective communication in business.	Understanding (2)
2.	CO 2	Learn business vocabulary and understand varied ways/methods to present business plans.	Understanding (2)
3.	CO 3	Gain knowledge on drafting of official letters and documents.	Analyzing (4)
4.	CO 4	Develop appropriate skills for report writing and different ways of documentation.	Applying (3)
5.	CO 5	Understand the role of information technology for enabling business communication and documentation.	Analyzing (4)

CO-PO/PSO Mapping:

Pos	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Contents:

Unit	Details	Contact Hours
I	<u>Communication Roles and Flows in Organisations</u> Meaning, importance (costs & rewards) and process of communication (with reference to Mintzberg's managerial roles) and documentation in business; Types of communication; Communication breakdown and rumours; Effective communication.	08
II	<u>Business Language and Presentation</u> Business, commercial and managerial vocabulary – terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations.	08
III	<u>Business Correspondence & Documentation</u> Letter writing, presentation, inviting quotations, sending quotations, placing orders, sales letters, claim & adjustment letters; Job application letter, preparing the Property documentation; Contract of resume; Social and public relations correspondence; Drafting simple contracts and deeds (non-legal); Project on legal documentation for bank transactions; employment etc.; Memorandum, inter -office memo, notices, note-sheet, agenda, minutes; Creating, storing/ archiving and retrieving folders/ documents.	08
IV	<u>Report Writing</u> Define the basic format of a report; Steps in report writing; Identify the types of reports; Inserting visuals such as tables, diagrams and charts in writing report; Citation rules (APA style documentation); Working with the features of word processing software; Document and folder naming and classification.	08
V	<u>Technology and Business Communication and Documentation</u> Use of digital platforms in business communication; Document sharing and collaborative working; Privacy and data security issues in business communication and documentation.	08

References

- Andrews, Deborah C. and Andrews, William D. (2003). Management Communication: A Guide. Cengage Learning.



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

- Locker and Kaczmarek. (2009). Business Communication: Building Critical Skills. The McGraw- Hill Companies, Inc.
- Newman, Amy. (2017). Business Communication: In Person, In Print, Online. Cengage Learning.
- Shirley, Taylor (2005). Communication for Business. Pearson Education
- Smallwood, Robert F. and Williams, Robert F. (2013). Managing Electronic Records: Methods, Best Practices, and Technologies. John Wiley and Sons.
- Wilson, Kevin and Wauson, Jennifer (2011). The AMA Handbook of Business Documents: Guidelines and Sample Documents That Make Business Writing Easy. Paperback.

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group activities to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE

PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMIDM 203/ DCOMIDM203

Course Title: **Business Law**

Credits Units: 6

Total Contact Hours: 60

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
--------	--

Course Objectives:

To acquire knowledge of the dimension of legal aspects which pertaining to certain corporate bodies & related matters business transactions. Moreover, to understand the applications of these laws to practical commercial situations.

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Know the legalities under the Indian Contract Acts.	Analyzing (4)
2.	CO 2	Understand the consequences and applicability of Information Technology to business situations.	Understanding (2)
3.	CO 3	Develop critical thinking through the use of case laws of Negotiable Instrument and Sales of Goods Act	Analyzing (4)
4.	CO 4	Equip the students about the legitimate rights and obligations under Consumer Protection and Right to Information Act.	Applying (3)
5.	CO 5	Enable with skills to initiate entrepreneurial ventures as LLP	Analyzing (4)

CO-PO/PSO Mapping:

Pos	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Contents:

Unit	Details	Contact Hours
I	Indian Contract Act 1872 <ul style="list-style-type: none">• Essentials and meaning of contract;• Types of contracts based on validity;• Performance and Formation of Contract;• Offer and acceptance, competency to contract, consideration;• Void agreement, free consent, performance of contracts, breach of contracts and remedies, discharge of contracts;• Quasi contract, bailment and pledge, contract of indemnity and guarantee, and agency.	08
II	The Information Technology Act 2000 <ul style="list-style-type: none">• Definitions;• Electronic governance and Digital signature;• Acknowledgement and dispatch of electronic records attribution, Regulation of certifying authorities;• Digital signatures certificates, duties of subscribers, Penalties and adjudication, Offences.	04
III	Sales of Goods Act 1930 <ul style="list-style-type: none">• Sales & Agreement to sale, warranties and implied conditions, sale by non-owners, rights of unpaid seller. Negotiable Instruments Act 1881 <ul style="list-style-type: none">• Meaning and types of Negotiable Instruments, Cheque, Promissory note and Bill of exchange.	06
IV	Consumer Protection Act 2019 <ul style="list-style-type: none">• Meaning and objectives, Machinery for consumer protection, deficiency and defects removal, rights of consumers. Right to Information Act 2005 <ul style="list-style-type: none">• Features, definition of information, coverage of the act, public authority, right, record;• Obligations of public authorities, requesting information and functions of PIO.	06
V	Limited Liability Partnership Act, 2008	06



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

	<ul style="list-style-type: none">• Features of LLP, Difference between Partnership and LLP, Company and LLP, LLP Agreement. Nature of LLP, Partners and Designated Partners;• Documents of Incorporation, Incorporation by Registration, change of name, Registered office of LLP and change therein;• Partners and their Relations. Extent and limitation of liability of LLP and partners, Conversion into LLP, Taxation of LLP, Whistle blowing, Dissolution and Winding up of LLP.	
--	---	--

References

- Kucchal M. C. & Kucchal Vivek, Business Legislation for Management, Vikas Publishing House (P) Ltd.: Part I
- Kapoor G. K. & Dhamija Sanjay, Company Law and Practice-A comprehensive text book on Companies Act 2013, Taxmann.
- Singh Avtar, Principle of Mercantile Law, Eastern Book Company.
- Kapoor Gulshan, Business Law. New Age International Pvt. Ltd Publishers.
- Maheshwari & Maheshwari, Principle of Mercantile Law, National Publishing Trust.
- Aggarwal Rohini, Mercantile & Commercial Law, Taxmann.

Teaching Learning Process:

Lecture, discussion, PowerPoint presentations. Course contents shall be discussed in the light of relevant case laws.



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE

PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMDMI 202/ DCOMIDMI 204 Course Title: **Business Mathematics**

Credits Units: 2

Total Contact Hours: 30

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Objectives:

The objective of this curriculum is to acquaint the students with the elementary mathematical techniques with special prominence on applications to business and economic condition.

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Understanding the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.	Understanding (2)
2.	CO 2	Acquireability in using different mathematical tools in solving daily life problems	Understanding (2)
3.	CO 3	Acquire competence to use computer for mathematical computations, especially with Big data.	Analyzing (4)
4.	CO 4	Obtain critical thinking and problem-solving aptitude.	Applying (3)
5.	CO 5	Evaluate the role played by mathematics in the world of business and economy.	Analyzing (4)

CO-PO/PSO Mapping:

Pos	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

Course Contents:

UNIT	DETAIL	CONTACT HOURS
Unit – I	Matrices: Definition, Types and Calculations of Matrices and Applications of matrices to solution of simple business and economic problems	6
Unit – II	Linear Equations and its Business Applications: Simultaneous Equations- Meaning, Characteristic, Types and Calculation	6
Unit – III	Business Applications of Ratio & Proportion- Gaining and Sacrificing Ratio, Proportion, Percentage, Commission, Discount and Brokerage.	6
Unit – IV	Simple & Compound Interest – Different types of interest rates; Concept of Present value and amount of sum; Types of annuities; Present value and amount of an annuity	6
Unit – V	Logarithms & Antilogarithms : Characteristics and Mantissa of Logarithms Logarithm Rules: Product Rule, Division Rule, Power Rule/Exponential Rules, Change of Base Rule, base Switch Rule Antilogarithm: To find antilog of a number	6

References

- Kapoor, V.K. *Business Mathematics, Theory & Applications*. Sultan Chand & Sons
- Sharma, S.K. & Kaur, Gurmeet. *Business Mathematics*. Sultan Chand
- Thukral, J.K. *Business Mathematics*. Mayur Publications.
- Anthony, M. and Biggs, N. *Mathematics for Economics and Finance*. Cambridge University Press
- Ayres, Frank Jr. *Theory and Problems of Mathematics of Finance*. Schaum's Outlines Series. McGraw Hill Publishing Co.
- Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
- Dowling, E.T. *Mathematics for Economics*. Schaum's Outlines Series. McGraw Hill Publishing Co.



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

- Wikes, F.M. *Mathematics for Business, Finance and Economics*. Thomson Learning

DEPARTMENT OF COMMERCE
PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMVO 205

Course Title: **Cost Accounting**

Credits Units: 4

Total Contact Hours: 40

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
--------	--

Course Objectives:

To facilitates a comprehensive overview of the principles of cost accounting for classification, identification and analysis of elements of cost and ascertainment of cost in different industries using different costing methods

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.	Understanding (2)
2.	CO 2	Understand the accounting and control of material and labour cost.	Understanding (2)
3.	CO 3	Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of Overheads	Analyzing (4)
4.	CO 4	Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.	Applying (3)
5.	CO 5	Understand cost accounting book keeping systems and reconciliation of cost and financial account profits	Understanding (2)

CO-PO/PSO Mapping:

Pos	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

PO8					
TOTAL	15	16	18	16	16

Course Contents:

Unit	Details	Contact Hours
I	<u>Introduction</u> <ul style="list-style-type: none">• Meaning, scope, objectives and advantages of cost accounting Difference between financial and cost accounting.• Cost concepts and classifications, Overview of elements of cost and Cost sheet. Role of a cost accountant in an organisation.• Introduction to Cost Accounting Standards & Cost Accounting Records and Audit Rules.	08
II	<u>Elements of Cost: Material and Labour</u> <ul style="list-style-type: none">• <i>Materials</i>: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives• <i>Labour</i>: 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 Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.	08
III	<u>Elements of Cost: Overheads</u> <ul style="list-style-type: none">• Classification and types, allocation, apportionment and absorption of overheads, Under- and over-absorption;• Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses.	08
IV	<u>Methods of Costing</u> <ul style="list-style-type: none">• Unit costing• Job costing,• Process Costing with application of Joint and By Product	08
V	<u>Methods of Costing</u> <ul style="list-style-type: none">• Contract costing,• Activity Based Costing	08



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

	Service costing (only transport).	
--	-----------------------------------	--

References

- Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
- Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
- Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.
- Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
- Jain, S.P., and Narang, K.L. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.

Teaching Learning Process:

Theory, numerical and analytical and theoretical cases



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE
PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMDM 301/ DCOMIDM 303 Course Title: **INCOME TAX LAW**

Credits Units: 6

Total Contact Hours: 60

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Objectives:

This curriculum objective to pass on knowledge of law be relevant to levy of income tax in India. It also aims to facilitate the students to smear the same practically.

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Understand the basic concepts in the law of income tax and determine the residential status of different persons.	Understanding (2)
2.	CO 2	Identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.	Understanding (2)
3.	CO 3	Compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.	Analyzing (4)
4.	CO 4	Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals.	Applying (3)
5.	CO 5	Develop the ability to file online returns of income.	Analyzing (4)

CO-PO/PSO Mapping:

Pos	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

Course Code: DCOMDM 301/ DCOMIDM 303

Course Title: INCOME TAX LAW

Course Contents:

Unit	Details	Contact Hours
I	<u>Introduction</u> <ul style="list-style-type: none">• <i>Basic concepts:</i> Income; Agricultural income; Person; Assessee; Assessment year; Previous year; Gross Total Income; Total income; Maximum marginal rate of tax; Permanent Account Number (PAN) <i>Residential status:</i> Scope of total income on the basis of residential status; Exempted income under section 10.	08
II	<u>Computation of Income under different heads-1</u> <ul style="list-style-type: none">• Income from Salaries.	12
III	<u>Computation of Income under different heads-2</u> <ul style="list-style-type: none">• Income from House Property;• Profits and gains of business or profession;	12
IV	<u>Computation of Income under different heads-3</u> <ul style="list-style-type: none">• Capital gains; Income from othersources.	16
V	<u>Computation of Total Income and Tax Liability</u> <ul style="list-style-type: none">• 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 & Tax liability of an individual ; Five leading cases decided by the Supreme Court	12

References

- Ahuja, Girish and Gupta Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Singhanian, Vinod K. and Singhanian Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version

Teaching Learning Process:

The teaching learning process would include classroom lectures to introduce students to the law pertaining to the levy of income tax. This would be supported by case studies to enable an understanding of the practical implications of the income tax law. Further, to enable the students to apply the law practically, presentations by students and practicals on online filing would be included in the teaching learning process.



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE
PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMDMI 302/ DCOMIDMI 304 Course Title: **AUDITING**

Credits Units: 2

Total Contact Hours:30

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
--------	--

Course Objectives:

To develop an understanding of the concepts in auditing and of the generally accepted auditing procedures, techniques and skills and acquire the ability to apply the same in audit and attestation engagements

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.	Understanding (2)
2.	CO 2	Understand about the Audit strategy, planning and programme.	Understanding (2)
3.	CO 3	Analyzing the different component of Financial Statement with Audit prespective.	Analyzing (4)
4.	CO 4	Application of Audit in Companies	Applying (3)
5.	CO 5	Incorporation of Analysis and Interpretitions in Audit Report	Analyzing (4)

CO-PO/PSO Mapping:

POs	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Contents:

Unit	Details	Contact Hours
I	<u>Introduction</u> <ul style="list-style-type: none">Nature, objective and scope of Audit; Relationship of auditing with other disciplines;Engagement Standards: Qualities of Auditor, Elements of System of Quality Control; Ethical requirements relating to an audit of financial statements; Inherent Limitations of an audit; SA 200, SA 210 and SA 220.	04
II	Audit Strategy, Planning and Programme <ul style="list-style-type: none">Audit Strategy; Audit planning; Audit programme; Development of Audit Plan and Programme, Control of quality of audit work; SA 300 and SA 320	06
III	Audit of Items of Financial Statements <ul style="list-style-type: none">Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments etc. Audit of Purchases, Employee benefits expenses, Depreciation, Interest expense, Expenditure on Power & Fuel, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses etc. Audit of Share Capital, Reserve & Surplus, Long Term Borrowings, Trade Payables, Provisions, Short Term Borrowings & Other Current Liabilities. Audit of Land, Buildings, Plant & Equipment, Furniture & Fixtures, Vehicles, Office Equipments, Goodwill, Brand/Trademarks, Computer Software etc. Audit of Loan & Advances, Trade Receivable, Inventories, Cash & Cash Equivalent, Other Current Assets. Audit of Contingent Liabilities. (The list of items is illustrative only)	06
IV	The Company Audit <ul style="list-style-type: none">Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO; Other Important Provisions under the Companies Act, 2013 relating to Audit and Auditors and Rules made thereunder.	08
V	Audit Report <ul style="list-style-type: none">SA 700; Types of Modified Opinion; Circumstances When a Modification to the Auditor's Opinion is Required, Qualified,	06



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

	Adverse, Disclaimer of Opinion; Qualification, Disclaimer, Adverse opinion; SA 705; SA 706; SA 710	
--	--	--

References

- Kumar A., Gupta L. and R.J. Arora, Auditing and Corporate Governance, (2016), Taxmann Pvt Ltd.
- Gupta, Kamal and Ashok Arora, (2015) Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
- Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.

Teaching Learning Process:

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject corporate governance and auditing. It includes lectures through presentations of corporate scams, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Higher-order skills of reasoning and analysis will be encouraged through teaching strategies.



DEPARTMENT OF COMMERCE
PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMVO 305

Course Title: **PERSONALITY DEVELOPMENT**

Credits Units: 4

Total Contact Hours: 40

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication

Course Objectives:

To develop inter personal, effective communication, problem solving skills and understand its influence on behaviour and attitudes of individuals.

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Understand the importance of oral and written communication in day-to-day working of the organisation	Understanding (2)
2.	CO 2	Develop inter personal skills and problem-solving skills	Understanding (2)
3.	CO 3	Analyze and learn the role of verbal and non verbal communication	Analyzing (4)
4.	CO 4	Student will learn how to apply interpersonal skill at work place.	Applying (3)
5.	CO 5	Student will learn how to win Negotiation by analyzing the environment.	Analyzing (4)

CO-PO/PSO Mapping:

POs	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Contents:

Unit	Details	Contact Hours
I	<u>Introduction</u> Introduction, need for Communication, Process of Communication, Written and Verbal Communication, Visual communication, Signs, Signals and Symbols, Silence as a Mode of Communication, Inter-cultural, Intra-cultural, Cross-cultural and International communication, Communication through Questionnaires, Business Letter Writing, Electronic Communication	06
II	<u>Presentation and Writing</u> Business Cases and Presentations, Letters within the Organizations, Letters from Top Management, Circulars and Memos, Business Presentations to Customers and other stakeholders, presenting a Positive Image through Verbal and Non-verbal Cues, Preparing and Delivering the Presentations, Use of Audio-visual Aids, Report Writing.	08
III	<u>Communication</u> Barriers to Communication, Improving Communication Skills, Preparation of Promotional Material, Non-verbal communication, Body language, Postures and gestures, Value of time, Organizational body language, Importance of Listening, Emotional Intelligence.	10
IV	<u>Inter Personal</u> Working individually and in a team, Leadership skills, Leadership Lessons, Team work and Team building, Feedback, Feed forward Interpersonal skills – Delegation, Humour, Trust, Expectations, Values, Status, Compatibility and their role in building team – work Conflict Management – Types of conflicts, How to cope with conflict.	08
V	<u>Negotiation</u> Negotiation Skills, Types of Negotiation, Negotiation Strategies, Selling skills – Selling to customers, Selling to Superiors Selling to peer groups, team mates and subordinates, Conceptual selling, Strategic selling, Selling skills – Body language.	08

References

- Kushal Jin-Business Communication, VK India.
- Krishnamacharyulu C.S.G, Ramakrishnan Lalitha-Personality Development, Interpersonal Skills and Career Management, Himalaya Publishing.



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

- Corvete Budjac-Conflict Management: A Practical Guide to Developing Negotiation Strategies,Pearson.
- Mitra, B.K., Personality Development and Soft Skills, Oxford University Press
- Kumar Sanjay and Pushplata,Communication Skills,Oxford University Press
- Mandal S.K,Effective Communication and Public Speaking,Jaico Publishing



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE
PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMDM 401/ DCOMIDM 403 Course Title: **GST**

Credits Units: 6

Total Contact Hours: 60

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Objectives:

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.	Understanding (2)
2.	CO 2	Understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.	Understanding (2)
3.	CO 3	Comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.	Analyzing (4)
4.	CO 4	Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.	Applying (3)
5.	CO 5	Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.	Analyzing (4)

CO-PO/PSO Mapping:

POs	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Contents:

Unit	Details	Contact Hours
I	<u>Introduction</u> <ul style="list-style-type: none">Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.	10
II	<u>Levy and collection of GST</u> <ul style="list-style-type: none">Taxable event- “Supply” of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Types of Supply, Composite and Mixed supplies, Tax Liability on composite and mixed supplies, Registration under GST, List of Exempted Goods and Services under the GST, Determination of taxable value of supply of Goods and Services (With Practical Problems)	12
III	<u>Input Tax Credit</u> <ul style="list-style-type: none">Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Output tax liability of CGST, SGST, UTGST, IGST, Input tax credit utilization (With Practical Problems)	18
IV	<u>Procedures of Tax Invoice and Filing of Returns</u> <ul style="list-style-type: none">Preparation of Tax Invoice;(With Proforma and Practical Problems), Bill of Supply, Receipt Voucher, Refund Voucher and Payment Voucher, Credit and Debit notes; E-way bills; Filing of Returns under GST.	12
V	<u>Special Provisions under GST</u> <ul style="list-style-type: none">Composition Levy- Provisions with Practical Problems, Reverse Charge Mechanism, Provisions regarding Job work, Payment of Tax and Refunds (With TDS and TCS) Taxability of e-Commerce, Anti-profiteering, Payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.	08

References

- Ahuja, Girish, Gupta Ravi, GST & Customs Law.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
- Bansal, K. M., GST & Customs Law, Taxmann Publication.
- Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
- Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE
PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMDMI 402/ DCOMIDMI 404 Course Title: **SERVICE MARKETING**

Credits Units: 2

Total Contact Hours: 30

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Objectives:

The course brings out the emerging service environment in India and the world. It emphasises the distinctive aspects of Services Marketing. It aims at equipping students with concepts and techniques that help in taking decisions relating to various services marketing situations.

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Understand the Concept of Services and products	Understanding (2)
2.	CO 2	Discuss the relevance of the services Industry to Industry	Understanding (2)
3.	CO 3	Examine the characteristics of the services industry and the modus operandi	Analyzing (4)
4.	CO 4	Analyse the role and relevance of Quality in Services	Applying (3)
5.	CO 5	Visualise future changes in the Services Industry	Analyzing (4)

CO-PO/PSO Mapping:

Pos	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Contents:

Unit	Details	Contact Hours
I	<u>Introduction:</u> Increasing Importance of Services; Defining a Service; Nature of Services; Intangibility; Distinguishing Features of a Service; Managing Services; The Service Product; Relationship of Services and the organization; Services as an Opportunity; Service Industry across the world.	04
II	<u>Relevance of Services:</u> Emergence of The Service Economy; Outsourcing and Services; Overview of The Indian Economy; Services Sector in The Indian Economy, (Major players, Major services offered, Major centres; Circumstances that contributed to the Services boom in the Indian economy; Role and relevance of Services to the Indian economy; Classification of Services; Variety of Services offered by Indian organizations, Intangible and Tangible Services.	04
III	<u>Differentiating Services:</u> Distinguishing Features; The service; Promotion; Price; Place; People; Physical evidence; Process; Elements of Positioning; Service Differentiation; How Indian companies have been at the forefront of the Services industry; What do Indian companies offer to companies seeking Services support; Services as a source of competitive advantage; Increasing integration of Services with organizational plans and activities; Internal Services and External Services, Features, Relevance, Examples; Services Trainings and Hiring; Motivation and Employee Management in the Services sector; Factors affecting attempts of Services Differentiation.	10
IV	<u>Quality and Strategies I:</u> Defining Service Quality; Researching Service Quality; Service Quality Benchmarking (Servqual, TUV, ISO etc.); Setting Quality Standards; Managing the Marketing Mix for Quality; Organizing and Implementing Service Quality; Factors affecting Service Quality Management;	05
V	<u>Quality and Strategies II:</u> Customer and Customer Value Proposition and Value Creation n Services; Managing the Service Encounter; Blueprinting; Managing Customer Demand, Frequency, Quality, Training, Content and Context; Developing Relationships with Customers; Distribution Strategy; Pricing of Services; Promoting Services;. Competitors of the Indian Services Industry; Future of Services Industry in India and elsewhere; Near-shoring and Reshoring; Services and the Gig Economy; Growth potential of the Services Industry	07

References



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

- Wirtz Jochen, Lovelock Christopher H, Chatterjee Jayanta.: Services Marketing, 8e Edition, Pearson.
- Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, 4th Edition, McGraw Hill
- Woodruffe, Helen: Service Marketing. MacMillan India
- Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, McGraw Hill

Teaching Learning Process:

The course combines learning through analysis and discussion of case studies and active participation in experiential exercises and simulations.



DEPARTMENT OF COMMERCE
PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMVO 405

Course Title: **E-FILING OF RETURNS**

Credits Units: 4

Total Contact Hours: 40

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
--------	--

Course Objectives:

To equip students with the practical skills required for filing of returns under Income Tax and GST laws.

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.	Understanding (2)
2.	CO 2	Understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms.	Understanding (2)
3.	CO 3	Understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.	Analyzing (4)
4.	CO 4	Become aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization.	Applying (3)
5.	CO 5	Know about various types of GST returns and their filing.	Analyzing (4)

CO-PO/PSO Mapping:

Pos	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



Course Contents:

Unit	Details	Contact Hours
I	<u>Conceptual Framework: e-filing</u> Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.	06
II	<u>Income tax and e-filing of ITRs</u> Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)	08
III	<u>TDS and e-Filing of TDS returns</u> Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing.	10
IV	<u>Conceptual framework of GST</u> Introduction to basic concepts of GST: Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess; GST Network; input tax credit utilization; small supplies and composition scheme; schedule for payment of GST; interest/penalty for late/non-filing of return; payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.	08
V	<u>Filing of GST returns</u> GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B	08

References

- Ahuja, Girish, Gupta Ravi, *GST & Customs Law*.
- Ahuja. Girish. and Gupta. Ravi. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
- Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
- Singhania V. K , *GST & Customs Lax*, Taxmann Publication.
- Singhania, Vinod K. and Singhania Monica. *Students' guide to Income Tax*. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
- Sisodia Pushpendra, *GST Law*, Bharat Law House.



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE
PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMDM501/ DCOMIDM503

Course Title: **CORPORATE ACCOUNTING**

Credits Units: 6

Total Contact Hours: 60

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Objectives:

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Develop an understanding of accounting for share capital and debentures	Understanding (2)
2.	CO 2	Prepare financial statements of a company	Understanding (2)
3.	CO 3	Develop an understanding of cash flow statements	Analyzing (4)
4.	CO 4	Understand the accounting for amalgamation and liquidation of companies	Applying (3)
5.	CO 5	Prepare consolidated balance sheet for Holding company	Analyzing (4)

CO-PO/PSO Mapping:

POs	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Information:

Course Code: DCOMDM501/ DCOMIDM503

Course Title: **CORPORATE ACCOUNTING**

Course Contents:

Unit	Details	Contact Hours
I	<u>Accounting for Share Capital and Debentures</u> Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: sinking/debenture redemption fund, open market purchase and conversion of debentures. <ul style="list-style-type: none">• Relevant AS and IND-AS as applicable.	12
II	<u>Financial Statements of a Company</u> Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview) Relevant AS and IND-AS as applicable	12
III	<u>Cash Flow Statements</u> Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method), Limitations of cash flow statement. Relevant AS and IND-AS as applicable	12
IV	<u>Amalgamation, Absorption and Reconstruction of Companies</u> Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). Relevant AS and IND-AS as applicable	12
V	<u>Accounts of Holding Companies/ Parent Companies</u> Preparation of consolidated balance sheet with one subsidiary company. Relevant AS and IND-AS as applicable	12

References

- Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
- Kumar, Alok. Corporate Accounting. Kitab Mahal
- Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
- Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
- Sehgal Ashok & Sehgal Deepak. Corporate Accounting
- Tulsian P. C. Corporate Accounting. S Chand & Co.



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE

PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMDMI 502/ DCOMIDMI 504 Course Title: **Rural & Agricultural Marketing**

Credits Units: 2

Total Contact Hours: 30

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Objectives:

The objective of the course is to facilitate the students with the basic concepts of Rural and Agricultural Marketing, the nature of the Rural Consumer, Agricultural Consumer and marketing of agricultural and rural inputs and produce.

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Understand the development of rural market and its problem in managing marketing resources.	Understanding (2)
2.	CO 2	Understand how individual rural consumer behave and about the marketing channels in rural area.	Understanding (2)
3.	CO 3	Apprehend the different rural marketing and market regulation.	Analyzing (4)
4.	CO 4	Critically evaluate Institutional support to rural marketing and distribution system in rural marketing.	Applying (3)
5.	CO 5	Critically evaluate the potential of Agricultural marketing and behavior of agricultural marketing risks	Analyzing (4)

CO-PO/PSO Mapping:

POs	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Contents:

Unit	Details	Contact Hours
I	Rural Marketing Nature; Scope; Significance of Rural Marketing; Factors contributing to Growth of rural markets; Components and classification of Rural markets; Rural Market VS Urban Market; E-rural marketing; Need for marketing finance; Source of marketing finance; Problems in rural marketing; Strategies for rural marketing	06
II	Issues in Rural Marketing Rural Consumer behaviour and it's features; Factors influencing Lifestyle of rural consumer; FMCG sector in Rural India; Concept and classification of consumer goods; Marketing Channels for FMCG; Fast growing FMCG; Marketing of consumer durables; The role of Advertising	06
III	Rural Marketing and Market Regulation Regulated Market; APMC Act 1963; Model bill Standardisation and Grading; Inspection of quality control; Inspection of AGMARK ; Indian Standards and Grade Specifications; Food Products order (FPO) 1955; Consumer Protection Act 1986; The National Council for State Marketing Boards (NCOSAMB) State Trading corporation (STC), Public Distribution System (PDS).	06
IV	Institutional Support to Rural Marketing Commission on Agriculture Costs and Prices (CACP); National Agriculture Co-operative Marketing Federation (NAFED); Agriculture and Processed Food Exports Development Authority (APEDA) Distribution System in Rural Marketing The National Co-operative Development Corporation (NCDC); Food Corporation of India (FCI); Panchayat Mandi; State Agriculture Marketing Banks; Future of Rural marketing	06
V	Agricultural Marketing Concept; Nature and Types of Agriculture produce; Concept and types of Agricultural Markets; Marketing channels; Methods of Sales; Market functions Agricultural Marketing Risks Marketing agencies; Marketable surplus; Characteristics of Scientific Marketing; Risks involved in agricultural marketing ; Types of risks; Measures to minimise risks; Contract Marketing (Farmer – Processor linkage); Distress sales.	06

References

- Badi R.V. Badi N.V. Rural Marketing.
- Mishra and Puri Development Issues of Indian Economy Himalaya Publishing House.



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

- Dantwala M.L Indian Agriculture Since Independence Oxford & IBH Publishing.
- Acharya S.S. Agarwal N.L. Agriculture Marketing in India Oxford & IBH Publishing.
- Rural Marketing Gopaldaswamy Vikas Publishing House New Delhi.
- Dogra Balram Ghuman Karmider Rural Marketing concepts and practices Tata Mc Graw HILL Education Ltd. New Delhi.



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE
PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMDM601/DCOMIDM603 Course Title: **MANAGEMENT ACCOUNTING**

Credits Units:4

Total Contact Hours: 40

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

Course Objective

This paper will acquaint the students with management accounting concepts and its applications for decision making, planning and control.

Course Outcomes:

After completing the course, the student shall be able to:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Understand the basis of conventional and contemporary costing systems	Understanding (2)
2.	CO 2	Determine the costs of products and services	Understanding (2)
3.	CO 3	Critically analyse relevant costs and provide recommendations for internal decision making	Analyzing (4)
4.	CO 4	Prepare budgets & analyse the variances of actual costs with respect to standards	Applying (3)
5.	CO 5		Analyzing (4)

CO-PO/PSO Mapping:

POs	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

Course Code: DCOMDM601/DCOMIDM603 Course Title: MANAGEMENT ACCOUNTING

Credits Units:4 Total Contact Hours: 40

Course Contents:

Unit	Details	Contact Hours
I	Management Accounting: Meaning, Definition, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Tools and Techniques of management accounting, role of management accounting in decision making.	06
II	Cost-Volume-Profit Analysis: Marginal costing, Contribution per unit and Total contribution. Profit-Volume Ratio, Break-even Analysis: Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Margin of safety. Relevant Costs and Decision Making: Key Factor, Pricing, Product Profitability, Make or Buy, Export Orders, Sell or Process Further, Shut down vs. Continue operations.	06
III	Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting. Sales budget, Production Budget, Raw material consumption Budget, Raw Material Purchase and Factory overhead budget, Office overhead budget and selling and distribution overhead budget Cash Budget, and Master Budget.	04
IV	Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Direct Cost Variances: Material Cost Variance, Price and Usage Variance and Mix and yield Variance; Labour Cost Variance, Rate and Usage Variance, Idle time, Mix and Yield variance; Overhead Variance	12
V	Responsibility Accounting & Transfer Pricing: Concept and various approaches to responsibility accounting, concept of investment center, cost center, profit center and responsibility center and its managerial implications, Transfer Pricing: concept, types & importance.	12

References:

- Arora, M.N. (2016) A Textbook of Cost and Management Accounting, 12th ed., Vikas Publishing House Pvt. Ltd.
- Maheshwari, S.N. and Mittal, S.N. (2016) Cost Accounting: Theory and Problems, 27th ed., Shree Mahavir Book Depot
- Datar, S.M. & Rajan, M.V., (2017), Horngren's Cost Accounting: A Managerial Emphasis (16th Edition) Pearson.



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE
PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMDMI602/DCOMIDMI604 Course Title: **BUSINESS RESEARCH METHOD**

Credits Units: 2

Total Contact Hours: 30

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

outcomes through efficacious communication

Course Objectives:

The course provides basic understanding of business research and analytics. Primary objective of this course is to orient and develop a research acumen among students and also to acquaint them with fundamentals of research. It also aims to equip the students with analytical skills to enhance business decision making in real life situations

Course Outcomes:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Understand meaning and scope of business research.	Understanding (2)
2.	CO 2	Familiarize with research terminologies and various types of research design.	Understanding (2)
3.	CO 3	Get an insight into various scaling techniques and sources of data collection.	Analyzing (4)
4.	CO 4	Get acquainted with various techniques of data analysis and its implications.	Applying (3)
5.	CO 5	Have basic learning of analytics in business.	Analyzing (4)

CO-PO/PSO Mapping:

POs	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

Course Contents:

Unit	Details	Contact Hours
I	Introduction to Business Research Meaning and Scope of Business Research; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Ethics in Research.	04
II	Research Language Proposition and Hypothesis; Concept and Construct; Attribute and Variable; Theory and Model; Induction and Deduction Approach; Research Design and Types (Exploratory, Descriptive and Experimental).	06
III	Scaling Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio); Scaling Methods (Comparative-paired, rank order, constant sum and Q Sort, Non comparative-Likert, Semantic Differential and Staple); Reliability and Validity;	08
IV	Data Collection Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Census and Survey Method; Designing Sample Survey; Probability and Non-Probability Sampling Techniques .	04
V	Data Analysis and Interpretation Introduction to Univariate and Bivariate Analysis; Classification and Presentation of Data - Bar, Pie, Line, Histogram and Box-Plot; Descriptive Analysis-Measurement of Central Tendency, Position and Dispersion; Introduction to Inferential Statistics-Hypothesis testing (t, z, F and Chi-square test); Report Writing- types and format.	08

References

- Bryman, A., Bell, E. and Harley, B. (n.d.). Business research methods, Oxford University Press.
- Dangi, H., Dewan, S., Business research methods, Cengage Learning India Pvt. Ltd.
- Albright, S.C., Wayne, L., Winston, W.L., Business Analytics: Data Analysis and Decision making (5th edition), Cengage Learning Limited.
- Lawrence Neuman, W., Social Research Methods: Quantitative and Qualitative Approaches, Pearson
- Pattern, M.L., Newhart, M., Understanding Research Methods: An Overview of the Essentials, Routledge



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

B. Com. Semester-6

Course Code: DCOMDE- 605

Course Title: CORPORATE LAW

Course Objectives: To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of Companies Act and its schedules, rules, notifications, circulars, clarifications there under including case laws.

Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.

Teaching Hours per Week: 5+1 = 6

Examination Duration: 3 hours

Maximum Marks: 100

Credit: 04

Maximum Marks for Internal Assessment:40 Maximum Marks for Semester-end Examination:60

*** Course Inputs ***

Unit – I Company: Meaning & Introduction, Characteristics of a company, concept of lifting of corporate veil. Types of companies, association not for profit, illegal association. Formation of company – Promoters, their legal position, pre-incorporation contract and provisional contracts- Online registration of a Company.

Unit – II Documents – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus- shelf prospectus- red herring prospectus- Mis-statements in prospectus- Membership in a company- modes -rights of members- Termination of membership.

Unit – III Company Management- Management of company- Directors- Appointment- modes- classification of directors- Additional- casual- Alternate- Women directors- independent directors-small shareholder's director-Director Identification number (DIN) -Disqualifications of directors- Removal of directors- position of directors- Powers and duties- Key Managerial personnel (KMP)- Managing Director- Manager- Whole time Director.

Unit – IV Meetings of Board and Committees - Frequency, Convening, Proceedings, Resolution by Circulation; Minutes and Evidence, General Meetings-Kinds of Meetings; Law, Practice and Procedure Relating to Convening and Proceedings at General and Other Meetings; Notice, Quorum, Chairman, Proxy, Voting Recording, Signing and Inspection of Minutes.
Winding-up–concept and modes of winding up.

Unit – V Depositories Act,1996- Definitions; rights and obligations of depositories; participants, issuers and beneficial owners; inquiry and inspections, penalties.

Reference / Text –Books / Suggested Readings:

1. Gower L.C.B. Principles of Modern Company Law, Stevens & Sons, London.
2. Ramaiya A: Guide to the Companies Act; Wadhwa & Co. Nagpur.
3. Singh Avtar: Company Law; Eastern Book Co., Lucknow.
4. Kuchal M.C.: Modern India Company Law, Shri Mahavir Books, Noida.
5. Kapoor N.ID. Company Law -Incorporating the Provisions of the Companies Amendment Act, 2000.
6. P.P.S. Gogna: Company Law, S. Chand New Delhi,2010.
7. Kuchhal M.C. Modern India Company Law. Delhi, Vikas Publishing House, 2007.
8. Taxman's Elements of Company Law, Taxman Publication, Mumbai.
9. Davies,Paul. Company Law. Oxford Publication,2010



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE
PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMDSE 606

Course Title: **STOCK MARKETS BEHAVIOUR**

Credits Units: 2

Total Contact Hours: 30

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

Course Objective

To equip students with the basic skills required to operate in stock market.

Course Outcomes:

After completing the course, the student shall be able to:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Learn the basics of investing in stock market, the investment environment as well as risk & return	Understanding (2)
2.	CO 2	Analyse Indian securities market including the derivatives market	Understanding (2)
3.	CO 3	Examine EIC framework and conduct fundamental analysis	Analyzing (4)
4.	CO 4	Perform technical analysis	Applying (3)
5.	CO 5	Invest in mutual funds market	Analyzing (4)

CO-PO/PSO Mapping:

POs	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Contents:

Unit	Details	Contact Hours
I	<u>Basics of Investing</u> Basics of Investment & Investment Environment. Risk and Return, Instruments of Investment - Equity shares, Preference shares, Bonds and Debentures. Trading in securities: types of orders, using brokerage and analyst recommendations.	08
II	<u>Indian Security Markets</u> Indian Security Markets: Primary Markets (IPO, FPO, Private placement, offer for sale), Secondary Markets (cash market and derivative market: Futures and Options) Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information.	06
III	<u>Fundamental Analysis</u> Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis :Both Annual and Quarterly, Income statement analysis, position statement analysis, including key financial Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.	10
IV	<u>Technical Analysis</u> Trading rules (credit balance theory, confidence index, filter rules, market breath, advances declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.	08
V	<u>Investing in Mutual Funds</u> Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, and entry load vs. exit load funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset <i>Value</i> .	08



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

References

- Kumar, Vinod and Nangia, Raj Sethi, *Investing in Stock Markets*, Ane books
- Singh J K , Singh Amit Kumar, *Investing in Stock Markets*, A K Publications, Delhi.
- Tripathi, Vanita and Pawar, Neeti (2019), *Investing in Stock Market*, Taxmann Publications.
- Aswath, Damodaran, *Investment Validation Tools and Technique for Determining Mutual Funds*, John Wiley & Sons
- Chandra, Prasanna. *Investment Analysis and Portfolio Management*, Tata McGraw Hill
- Gurman and Jochnk, *Fundamentals of Investing*, Pearworth
- Madura, Jeff, *Personal Finance*, Pearson

Teaching Learning Process

As the course is designed to equip students with the basic skills required to operate in stock market the teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE
PROGRAMME: BACHELOR OF Commerce (Honours)

SYLLABUS

Course Information:

Course Code: DCOMDSE 607

Course Title: **DISTRIBUTION AND SUPPLY CHAIN**

MANAGEMENT

Credits Units: 2

Total Contact Hours: 30

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

Course Objectives:

This course would help students to integrate and critically evaluate qualitative and quantitative information to make better decisions related to various SCM activities. They will develop an understanding about the role of marketing channels, distribution and supply chain, key issues of supply chain and the drivers of supply chain performance.

Course Outcomes:

After completing the course, the student shall be able to:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	Understand the rationale behind and fundamental principles of supply chain management.	Understanding (2)
2.	CO 2	Identify the main drivers of supply chain links.	Understanding (2)
3.	CO 3	Recognize the managerial benefits and potential challenges of the supply chain practices.	Analyzing (4)
4.	CO 4	Understand the necessary changes and transformations required for the successful implementation of the integrated supply chain perspectives.	Understanding (2)
5.	CO 5	Analyse the different supply chain model as per the need of the industry.	Analyzing (4)

CO-PO/PSO Mapping:

POs	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

Course Contents:

Unit	Details	Contact Hours
I	Distribution – Basic concept, Transportations, Inventory, Warehousing, Managing logistics.	06
II	Concepts and importance of a Supply Chain (SC), Key issues of Supply Chain Management, Competitive and SC strategies, achieving strategic fit.	06
III	Dynamics of supply chain: Supply Chain Integration, Push-based, Pull-based and Push-Pull based supply chain, Demand Forecasting in a Supply Chain (CPFR Model), Managing inventory in SC environment: Transportation in SC environment.	06
IV	Strategic Alliances, Third party and fourth party logistics, Reverse Logistics, Retailer- Supplier partnerships (RSP), Contract Sharing, Supplier evaluation and selection, Use of best practices and Information Technology (IT) in Supply Chain Management.	06
V	Performance Measurement and control: Control Model, Control System, SCOR Model.	06

References

- Ballou, R. H. & Srivastava, S. K. Business Logistics/ Supply Chain Management. New Delhi, Pearson Education.
- Chopra, S., & Meindl, P. Supply Chain Management: Strategy, Planning and Operation. New Delhi: Pearson Education.
- Simchi-Levi, D., Kaminsky, P, Simchi-Levi, E., & Shankar, R., Designing and Managing the Supply Chain, New Delhi: Tata McGraw Hill.
- Raghuram, G., & Rangaraj, N., Logistics and Supply Chain Management: Cases and Concepts. New Delhi: Macmillan.
- Shah, J., Supply chain management: Text and Cases. New Delhi: Pearson Education.
- Ayers, J. B.: Handbook of Supply Chain Management. Florida, Auerbach Publication.
- Coyle, J. J., Bardi, L. J., & Langley, C. J. The Management of Business Logistics, USA, South-Western.

Assessment Methods:

Assessment of the students will take place on a continuous evaluation basis. It will primarily consist of class test, assignment, case studies, presentation and attendance.



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

DEPARTMENT OF COMMERCE
PROGRAMME: BACHELOR OF COMMERCE (Honours)

SYLLABUS

Course Information:

Course Code: DCOMDSE608
MANAGEMENT

Course Title: PERFORMANCE & TALENT

Credits Units: 2

Total Contact Hours: 30

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme, students will be able to	
PO 1	Applying the knowledge in diversified dimensions of commerce and management such as financial management, business administration & analytics, human resource management, and media studies for higher studies.
PO 2	Bringing up futuristic business leaders accustomed to team-building skills, entrepreneurs, and leadership.
PO 3	Nurture perspicuity towards enduring learning and research.
PO 4	Validate professional acumen in enticing global citizenship with proficient cross-cultural behavior and ethical values.
PO 5	Explore affiliation among industry, commerce, trade, management, services, and administration.
PO 6	Assist students in acquiring extended and strategic thinking for managerial positions and overall administration abilities.
PO 7	Equipped with the demand of the different industries in International Business, Financial Services, International Marketing, and Tourism and Hospitality Management.
PSO 01	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 02	Evaluate and understand business procedures in the industry, and society and present outcomes through efficacious communication
PSO 03	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication
PSO 04	Evaluate and understand the financial procedure in the industry and society and present outcomes through efficacious communication



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक

Indira Gandhi National Tribal University, Amarkantak

(A Central University established by an Act of Parliament)

Course Objectives:

This course aims to impart the understanding about the performance management system and strategies adopted by the organizations to manage employees' performance. This course also intends to give insights on how to identify, integrate, and retain talent in an organization to deliver high performance.

Course Outcomes:

After completing the course, the student shall be able to:

S. No	Course Outcome	Description	Bloom's Taxonomy Level
1.	CO 1	To outline and understand the core objectives of performance management.	Understanding (2)
2.	CO 2	To understand the key stages of performance management cycle and differentiate between performance management and performance appraisal.	Understanding (2)
3.	CO 3	To understand the organizations performance management process.	Analyzing (4)
4.	CO 4	To understand different approaches of talent management.	Applying (3)
5.	CO 5	To understand the talent management in India with the examples of different companies.	Analyzing (4)

CO-PO/PSO Mapping:

POs	CO1	CO2	CO3	CO4	CO5
PO1	2	2	3	2	2
PO2	3	2	2	2	2
PO3	2	3	3	2	2
PO4	1	2	2	3	3
PO5	3	3	3	2	2
PO6	1	1	2	2	2
PO7	3	3	3	3	3
PO8					
TOTAL	15	16	18	16	16



इंदिरा गाँधी राष्ट्रीय जनजातीय विश्वविद्यालय, अमरकंटक
Indira Gandhi National Tribal University, Amarkantak
(A Central University established by an Act of Parliament)

Course Contents:

Unit	Details	Contact Hours
I	<u>Conceptual Framework of Performance Management:</u> Performance management process; Objectives of performance management system; Historical development in India; Performance management and performance appraisal; Linkage of performance management system with other HR practices.	06
II	<u>Components of Performance Management System:</u> Performance planning; Ongoing support and coaching; Performance measurement and evaluation; Performance management and appraisal; Methods of performance appraisal; Performance management and organizational transformation, appraisal communication; Counseling, identifying potential for development; Linking pay with performance.	06
III	<u>Implementation and Issues in Performance Management:</u> Implementing performance management system- strategies and challenges; Performance metrics; Role of HR professionals in performance management; Performance management documentation; Performance management audit; Ethical and legal issues in performance management; Use of technology and E-PMS; Performance management practices in Indian organizations.	06
IV	<u>Talent Management:</u> Concept and approaches; Framework of talent management; Talent identification and integration; Talent retention- consequences of talent departure, diagnosing causes of talent departure, talent management and workplace diversity.	06
V	<u>Talent Management Practices and Process:</u> Building the talent pipeline; Managing employee engagement; Key factors and different aspects of talent management; Using talent management processes to drive culture of excellence; Talent management in India; Future directions in talent management practice and research.	06

References

- Armstrong, M. & Baron, A. (2005). Performance management and development. Mumbai: Jaico Publishing House.
- ASTD, (2010). Talent management: Strategies for success from six leading companies. Cengage
- Berger, L. A. & Berger, D. R. (2010). The talent management handbook. India: McGraw-Hill
- Bhattacharyya, D. K. (2011). Performance management systems and strategies. India: Pearson
- Hasan, M., Singh, A. K. & Dhamija, S. (2009). Talent management in India: Challenges and opportunities. Atlantic Publishers & Distributors.
- Rao, T.V. (2004). Performance Management and Appraisal Systems: HR Tools for Global Competitiveness. Response Books: A division of Sage Publications.