# RAJEEV GANDHI GOVERNMENT P G COLLEGE AMBIKAPUR

# **DEPARTMENT OF COMMERCE**

# REPORT ON KNOWLEDGE ENRICHMENT CIRCLE

# **SESSION 2021-22**

# Report on the Formation of Knowledge Enrichment Circle

Date: December 14, 2021

Venue: Rajiv Gandhi Government PG College, Ambikapur

#### Introduction

On December 14, 2021, the Internal Quality Assurance Cell (IQAC) of Rajiv Gandhi Government PG College, Ambikapur, organized a significant event to announce the formation of the Knowledge Enrichment Circle. This initiative aims to foster a collaborative environment for academic and intellectual growth among students and faculty members.

# Formation and Leadership

The Knowledge Enrichment Circle is headed by a distinguished panel of faculty members:

- **Dr. A.K. Gour** (Head of Department)
- Dr. Shampu Tirkey
- Mr. Ashutosh Kaushik (Coordinator)
- Rashmit Kaur
- Dheeraj Vishwakarma

# **Participants**

The event saw active participation from a diverse group of students, including:

- Anegha Pradeep
- Ayushi Ambast
- Kalpana Dubey
- Rahul
- Jayprakash
- Rohan Raj
- Astha Gupta
- Kritika Joshi
- Rajesh Singh
- Raman Chawar

### **Objectives**

The primary objectives of the Knowledge Enrichment Circle are:

- 1. To enhance the academic and research capabilities of students.
- 2. To provide a platform for knowledge sharing and intellectual discussions.
- 3. To encourage collaborative projects and research among students and faculty.
- 4. To organize workshops, seminars, and guest lectures for continuous learning.

#### **Coordination and Control**

The Knowledge Enrichment Circle is coordinated by Mr. Ashutosh Kaushik and is under the control of the Head of Department, Dr. A.K. Gour. Their leadership ensures that the circle operates smoothly and achieves its intended goals.

#### Conclusion

The formation of the Knowledge Enrichment Circle marks a significant step towards academic excellence at Rajiv Gandhi Government PG College. With the dedicated efforts of both faculty and students, this initiative is expected to create a vibrant academic environment that promotes continuous learning and intellectual growth.

# **Report on Knowledge Enrichment Circle**

**Date:** April 7, 2022

Venue: Rajiv Gandhi Government PG College, Ambikapur

#### Introduction

On April 7, 2022, the Department of Commerce at Rajiv Gandhi Government PG College, Ambikapur, held a session under the Knowledge Enrichment Circle to discuss the economic effects of COVID-19. The session focused on a comparative study of commercial activities before and after the pandemic, the condition of employment generation post-COVID-19, and the online trend of trade and commerce during the pandemic.

## Formation and Leadership

The Knowledge Enrichment Circle is led by:

- Dr. A.K. Gour (Head of Department)
- Dr. Shampu Tirkey
- Mr. Ashutosh Kaushik (Coordinator)
- Rashmit Kaur
- Dheeraj Vishwakarma

### **Participants**

- Anegha Pradeep
- Ayushi Ambast
- Kalpana Dubey

- Rahul
- Jayprakash
- Rohan Raj
- Astha Gupta
- Kritika Joshi
- Rajesh Singh
- Raman Chawar

#### 1. Economic Effect of COVID-19

- o The pandemic caused significant disruptions in global economies, leading to a decline in GDP, increased unemployment, and a shift in consumer behavior.
- o Small businesses and entrepreneurs faced unprecedented challenges, but also new opportunities emerged due to the shift towards digitalization.

# 2. Comparative Study of Commercial Activities

- o **Before COVID-19:** Traditional brick-and-mortar businesses dominated the market, with steady growth in various sectors.
- o **After COVID-19:** There was a noticeable shift towards e-commerce and online services. Many businesses adapted to digital platforms to survive.

# 3. Condition of Employment Generation Post-COVID-19

- o The pandemic led to massive job losses initially, but there has been a gradual recovery with a focus on remote work and gig economy jobs.
- o Governments and organizations are now emphasizing skill development and digital literacy to enhance employability.

# 4. Online Trend of Trade and Commerce During COVID-19

- o The pandemic accelerated the adoption of online trade and commerce. E-commerce platforms saw a significant increase in users and transactions.
- o Businesses that quickly adapted to online models were able to mitigate some of the economic impacts of the pandemic.

#### **Coordination and Control**

The Knowledge Enrichment Circle is coordinated by Mr. Ashutosh Kaushik and is under the control of the Head of Department, Dr. A.K. Gour. Their guidance ensures that the circle remains focused on its objectives and delivers valuable insights.

#### Conclusion

The session on April 7, 2022, provided a comprehensive overview of the economic impact of COVID-19 and the subsequent changes in commercial activities. The discussions highlighted the resilience and adaptability of businesses and the importance of digital transformation in the post-pandemic world.

# **Report on Knowledge Enrichment Circle**

**Date:** May 4, 2022

Venue: Rajiv Gandhi Government PG College, Ambikapur

## Introduction

On May 4, 2022, the Department of Commerce at Rajiv Gandhi Government PG College, Ambikapur, conducted a session under the Knowledge Enrichment Circle. The session focused on the topic of GST collection and its comparative study with the previous indirect tax system, the analysis of the effect of GST on the pricing of goods, and the New Education Policy 2020 and its various dimensions.

# Formation and Leadership

The Knowledge Enrichment Circle is led by:

- Dr. A.K. Gour (Head of Department)
- Dr. Shampu Tirkey
- Mr. Ashutosh Kaushik (Coordinator)
- Rashmit Kaur
- Dheeraj Vishwakarma

# **Participants**

The session saw active participation from the following students:

- Anegha Pradeep
- Ayushi Ambast
- Kalpana Dubey
- Rahul
- Jayprakash
- Rohan Raj
- Astha Gupta
- Kritika Joshi
- Rajesh Singh
- Raman Chawar

## **Key Topics Discussed**

### 1. GST Collection and Comparative Study with Previous Indirect Tax System

- o The Goods and Services Tax (GST) was introduced to replace a complex system of multiple indirect taxes with a unified tax structure.
- The session highlighted how GST has streamlined tax administration and increased compliance, leading to higher tax revenues.
- A comparative analysis showed that GST has reduced the cascading effect of taxes, which was prevalent in the previous system.

# 2. Effect of GST on Pricing of Goods

- o GST has had a mixed impact on the pricing of goods. While some goods have become cheaper due to the elimination of multiple taxes, others have seen a price increase due to higher tax rates.
- o The overall effect has been a more transparent pricing mechanism, benefiting consumers and businesses alike.

# 3. New Education Policy 2020 and Its Various Dimensions

o The New Education Policy (NEP) 2020 aims to overhaul the Indian education system, making it more holistic, flexible, and multidisciplinary.

- Key dimensions discussed included the introduction of a new curricular structure (5+3+3+4), emphasis on early childhood care and education, and the integration of vocational education at all levels.
- The policy also focuses on the use of technology in education, promoting Indian languages, and ensuring equitable access to education for all.

#### **Coordination and Control**

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#### **Conclusion**

The session on May 4, 2022, provided a comprehensive overview of GST and its impact on the Indian economy, as well as an in-depth discussion on the New Education Policy 2020. The discussions highlighted the transformative potential of these policies and their implications for the future.

## **SESSION 2022-23**

# **Report on Knowledge Enrichment Circle**

Date: September 8, 2022

Venue: Rajiv Gandhi Government PG College, Ambikapur

#### Introduction

On September 8, 2022, the Department of Commerce at Rajiv Gandhi Government PG College, Ambikapur, conducted a session under the Knowledge Enrichment Circle. The session focused on recent trends in trade and commerce rates and the role of education in employment generation.

### Formation and Leadership

The Knowledge Enrichment Circle is led by:

- Dr. A.K. Gour (Head of Department)
- Dr. Shampu Tirkey
- Mr. Ashutosh Kaushik (Coordinator)
- Rashmit Kaur
- Dheeraj Vishwakarma

#### **Participants**

- Mukesh Nirala
- Parameshwari Rajwade

- Vicky Kumar Baghel
- Prem Sheela
- Jyoti Choubey
- Priti Shalini Tirkey
- Kritika Joshi
- Jayprakash
- Lalita
- Neha Gupta
- Rajesh Singh

### 1. Recent Trends in Trade and Commerce Rates

- The session highlighted the current trends in trade and commerce, including the impact of global economic conditions on trade rates.
- Discussions included the influence of inflation, interest rates, and international trade policies on commerce.
- The participants analysed how digital transformation and e-commerce have reshaped the trade landscape, leading to new opportunities and challenges.

## 2. Role of Education in Employment Generation

- Education plays a crucial role in employment generation by equipping individuals with the necessary skills and knowledge.
- The session emphasized the importance of vocational training and higher education in enhancing employability.
- Participants discussed the correlation between educational attainment and employment rates, noting that higher education levels generally lead to better job prospects.
- The role of continuous learning and up skilling in adapting to the evolving job market was also highlighted.

#### **Coordination and Control**

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#### Conclusion

The session on September 8, 2022, provided a comprehensive overview of the recent trends in trade and commerce rates and the significant role of education in employment generation. The discussions underscored the importance of staying informed about economic trends and continuously enhancing one's skills to remain competitive in the job market.

# **Report on Knowledge Enrichment Circle**

Date: October 7, 2022

Venue: Rajiv Gandhi Government PG College, Ambikapur

#### Introduction

On October 7, 2022, the Department of Commerce at Rajiv Gandhi Government PG College, Ambikapur, conducted a session under the Knowledge Enrichment Circle. The session focused on the changes in current trends of commercial activities and their future implications.

## Formation and Leadership

The Knowledge Enrichment Circle is led by:

- Dr. A.K. Gour (Head of Department)
- Dr. Shampu Tirkey
- Mr. Ashutosh Kaushik (Coordinator)
- Rashmit Kaur
- Dheeraj Vishwakarma

## **Participants**

The session saw active participation from the following students:

- Mukesh Nirala
- Parameshwari Rajwade
- Vicky Kumar Baghel
- Prem Sheela
- Jyoti Choubey
- Priti Shalini Tirkey
- Kritika Joshi
- Jayprakash
- Lalita
- Neha Gupta
- Rajesh Singh

## **Key Topics Discussed**

# 1. Changes in Current Trends of Commercial Activities

- o The session highlighted the significant shifts in commercial activities due to technological advancements and the impact of the COVID-19 pandemic.
- Key trends discussed included the rise of e-commerce, the integration of artificial intelligence in business operations, and the increasing importance of sustainability in business practices.
- o Participants analyzed how these trends are reshaping traditional business models and creating new opportunities and challenges for businesses.

# 2. Future Implications of Current Trends

- The discussion emphasized the need for businesses to adapt to these changes to remain competitive in the future.
- o The role of digital transformation in driving business growth and the importance of continuous innovation were highlighted.
- o Participants also explored the potential long-term impacts of these trends on global trade, employment, and economic development.

# **Coordination and Control**

The Knowledge Enrichment Circle is coordinated by **Mr. Ashutosh Kaushik** and is under the control of the Head of Department, **Dr. A.K. Gour**. Their leadership ensures that the circle remains focused on its objectives and delivers valuable insights.

#### Conclusion

The session on October 7, 2022, provided a comprehensive overview of the changing trends in commercial activities and their future implications. The discussions underscored the importance of staying informed about these trends and continuously adapting to the evolving business landscape.

# **Report on Knowledge Enrichment Circle**

Date: November 5, 2022

Venue: Rajiv Gandhi Government PG College, Ambikapur

#### Introduction

On November 5, 2022, the Department of Commerce at Rajiv Gandhi Government PG College, Ambikapur, conducted a session under the Knowledge Enrichment Circle. The session focused on the buying habits of consumers and their effects on marketing strategies, as well as the changes in consumer behavior and their effects on trading activities.

### Formation and Leadership

The Knowledge Enrichment Circle is led by:

- Dr. A.K. Gour (Head of Department)
- Dr. Shampu Tirkey
- Mr. Ashutosh Kaushik (Coordinator)
- Rashmit Kaur
- Dheeraj Vishwakarma

#### **Participants**

The session saw active participation from the following students:

- Mukesh Nirala
- Parameshwari Rajwade
- Vicky Kumar Baghel
- Prem Sheela
- Jyoti Choubey
- Priti Shalini Tirkey
- Kritika Joshi
- Jayprakash
- Lalita
- Neha Gupta
- Rajesh Singh

### **Key Topics Discussed**

## 1. Buying Habits of Consumers and Their Effects on Marketing Strategies

- o The session highlighted how consumer buying habits are influenced by various factors such as cultural, social, personal, and psychological aspects.
- Effective marketing strategies are developed by understanding these buying habits, allowing companies to create targeted campaigns that resonate with their audience.
- Participants discussed how digital marketing, personalized advertising, and social media influence consumer decisions and enhance brand loyalty.

# 2. Change in Consumer Behavior and Its Effects on Trading Activities

- The session explored the significant shifts in consumer behaviour due to technological advancements and the impact of the COVID-19 pandemic.
- Key changes include the rise of e-commerce, increased use of mobile shopping, and the growing importance of sustainability in consumer choices.
- o These changes have led to new trading activities, with businesses adapting to online platforms and integrating digital solutions to meet consumer demands.
- o Participants analysed how these trends are reshaping traditional business models and creating new opportunities and challenges for businesses.

#### **Coordination and Control**

The Knowledge Enrichment Circle is coordinated by Mr. Ashutosh Kaushik and is under the control of the Head of Department, Dr. A.K. Gour. Their leadership ensures that the circle remains focused on its objectives and delivers valuable insights.

### Conclusion

The session on November 5, 2022, provided a comprehensive overview of consumer buying habits and their effects on marketing strategies, as well as the changes in consumer behaviour and their effects on trading activities. The discussions underscored the importance of staying informed about these trends and continuously adapting to the evolving business landscape.

# **Report on Knowledge Enrichment Circle**

Date: December 6, 2022

Venue: Rajiv Gandhi Government PG College, Ambikapur

#### Introduction

On December 6, 2022, the Department of Commerce at Rajiv Gandhi Government PG College, Ambikapur, conducted a session under the Knowledge Enrichment Circle. The session focused on business uncertainty and risk, and their impact on decision-making abilities.

### Formation and Leadership

The Knowledge Enrichment Circle is led by:

- Dr. A.K. Gour (Head of Department)
- Dr. Shampu Tirkey
- Mr. Ashutosh Kaushik (Coordinator)
- Rashmit Kaur
- Dheeraj Vishwakarma

## **Participants**

The session saw active participation from the following students:

- Mukesh Nirala
- Parameshwari Rajwade
- Vicky Kumar Baghel
- Prem Sheela
- Jyoti Choubey
- Priti Shalini Tirkey
- Kritika Joshi
- Jayprakash
- Lalita
- Neha Gupta
- Rajesh Singh

# **Key Topics Discussed**

### 1. Business Uncertainty and Risk

- o The session highlighted the various sources of business uncertainty, including economic fluctuations, political instability, and technological changes.
- Participants discussed how these uncertainties create risks that businesses must manage to ensure stability and growth.
- o The importance of risk assessment and management strategies in mitigating the adverse effects of uncertainty was emphasized.

# 2. Impact on Decision-Making Abilities

- The session explored how uncertainty and risk influence decision-making processes within organizations.
- o Key points included the need for flexibility and adaptability in decision-making, as well as the importance of timely and informed decisions.
- Participants analyzed case studies where businesses successfully navigated uncertain environments by making strategic decisions.

#### **Coordination and Control**

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#### Conclusion

The session on December 6, 2022, provided a comprehensive overview of business uncertainty and risk, and their impact on decision-making abilities. The discussions underscored the importance of effective risk management and strategic decision-making in navigating uncertain business environments.

# **Report on Knowledge Enrichment Circle**

Date: February 4, 2023

Venue: Rajiv Gandhi Government PG College, Ambikapur

### Introduction

On February 4, 2023, the Department of Commerce at Rajiv Gandhi Government PG College, Ambikapur, conducted a session under the Knowledge Enrichment Circle. The session focused on the selection of topics for dissertation and report writing, providing valuable guidance to students on how to choose and develop their research topics effectively.

### Formation and Leadership

The Knowledge Enrichment Circle is led by:

- **Dr. A.K. Gour** (Head of Department)
- Dr. Shampu Tirkey
- Mr. Ashutosh Kaushik (Coordinator)
- Rashmit Kaur
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## **Participants**

The session saw active participation from the following students:

- Mukesh Nirala
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- Vicky Kumar Baghel
- Prem Sheela
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- Kritika Joshi
- Jayprakash
- Lalita
- Neha Gupta
- Rajesh Singh

### **Key Topics Discussed**

### 1. Selection of Topics for Dissertation

- The session provided insights into identifying research gaps and selecting relevant and impactful dissertation topics.
- o Participants were guided on how to align their interests and academic strengths with their chosen topics.
- o The importance of conducting a thorough literature review to understand the existing body of knowledge and identify areas for further research was emphasized.

# 2. Report Writing Techniques

- The session covered essential aspects of report writing, including structuring the report, presenting data effectively, and maintaining academic integrity.
- o Participants learned about different types of reports, such as analytical, descriptive, and experimental reports, and how to choose the appropriate format for their research.
- The importance of clear and concise writing, proper citation, and adherence to academic standards was highlighted.

#### **Coordination and Control**

The Knowledge Enrichment Circle is coordinated by Mr. Ashutosh Kaushik and is under the control of the Head of Department, Dr. A.K. Gour. Their leadership ensures that the circle remains focused on its objectives and delivers valuable insights.

#### Conclusion

The session on February 4, 2023, provided comprehensive guidance on selecting dissertation topics and effective report writing techniques. The discussions equipped students with the necessary skills to undertake their research projects successfully and produce high-quality academic reports.

# **Report on Knowledge Enrichment Circle**

**Date:** March 3, 2023

Venue: Rajiv Gandhi Government PG College, Ambikapur

#### Introduction

On March 3, 2023, the Department of Commerce at Rajiv Gandhi Government PG College, Ambikapur, conducted a session under the Knowledge Enrichment Circle. The session focused on fraud in online business transactions and measures to control it, providing valuable insights into the challenges and solutions related to online fraud.

# Formation and Leadership

The Knowledge Enrichment Circle is led by:

- Dr. A.K. Gour (Head of Department)
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### **Participants**

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- Rajesh Singh

#### 1. Fraud in Online Business Transactions

- The session highlighted the various types of online fraud, including phishing, identity theft, chargeback fraud, and card-not-present fraud.
- o Participants discussed the significant financial losses and reputational damage that businesses can suffer due to online fraud.
- The importance of understanding the evolving tactics used by fraudsters to stay ahead of potential threats was emphasized.

#### 2. Measures to Control Online Fraud

- Implementing robust data-security measures such as encryption, secure storage, and access controls was discussed as a primary defence against online fraud.
- The session covered the use of multifactor authentication for online accounts and transactions to enhance security.
- Monitoring transactions and account activities for unusual or suspicious behaviour was highlighted as a critical step in detecting and preventing fraud.
- Conducting customer identity verification, especially for high-value transactions or account changes, was recommended to prevent unauthorized access.
- o Participants also discussed the importance of employee training and awareness programs to recognize and respond to potential fraud attempts.

#### **Coordination and Control**

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#### Conclusion

The session on March 3, 2023, provided a comprehensive overview of online business transaction fraud and effective measures to control it. The discussions underscored the importance of implementing robust security measures and staying informed about the latest fraud tactics to protect businesses and consumers alike.

# **SESSION 2023-24**

# **Report on Knowledge Enrichment Circle**

**Date:** April 5, 2023

Venue: Rajiv Gandhi Government PG College, Ambikapur

### Introduction

On April 5, 2023, the Department of Commerce at Rajiv Gandhi Government PG College, Ambikapur, conducted a session under the Knowledge Enrichment Circle. The session

focused on the evaluation of business ethics and its role in business enhancement, providing valuable insights into the importance of ethical practices in the business world.

## Formation and Leadership

The Knowledge Enrichment Circle is led by:

- **Dr. A.K. Gour** (Head of Department)
- Dr. Shampu Tirkey
- Mr. Ashutosh Kaushik (Coordinator)
- Rashmit Kaur
- Dheeraj Vishwakarma

## **Participants**

The session saw active participation from the following students:

- Mukesh Nirala
- Parameshwari Rajwade
- Vicky Kumar Baghel
- Prem Sheela
- Jyoti Choubey
- Priti Shalini Tirkey
- Kritika Joshi
- Jayprakash
- Lalita
- Neha Gupta
- Rajesh Singh

### **Key Topics Discussed**

## 1. Evaluation of Business Ethics

- o The session highlighted the fundamental principles of business ethics, including integrity, fairness, transparency, and accountability.
- o Participants discussed various ethical dilemmas that businesses face and the importance of ethical decision-making in maintaining trust and credibility.
- The role of corporate governance in ensuring ethical practices within organizations was emphasized.

### 2. Role of Business Ethics in Business Enhancement

- The session explored how ethical practices contribute to long-term business success by building a positive reputation and fostering customer loyalty.
- Participants analysed case studies of companies that have successfully integrated ethical practices into their business models and the resulting benefits.
- The importance of creating an ethical culture within the organization, where employees are encouraged to act ethically and report unethical behavior, was highlighted.

# **Coordination and Control**

The Knowledge Enrichment Circle is coordinated by **Mr. Ashutosh Kaushik** and is under the control of the Head of Department, **Dr. A.K. Gour**. Their leadership ensures that the circle remains focused on its objectives and delivers valuable insights.

#### Conclusion

The session on April 5, 2023, provided a comprehensive overview of business ethics and its role in business enhancement. The discussions underscored the importance of ethical practices in achieving sustainable business growth and maintaining a positive corporate image.

# **Report on Knowledge Enrichment Circle**

**Date:** May 4, 2023

Venue: Rajiv Gandhi Government PG College, Ambikapur

#### Introduction

On May 4, 2023, the Department of Commerce at Rajiv Gandhi Government PG College, Ambikapur, conducted a session under the Knowledge Enrichment Circle. The session focused on evaluating business and employment opportunities in residential areas, providing valuable insights into how local businesses can thrive and create jobs within communities.

# Formation and Leadership

The Knowledge Enrichment Circle is led by:

- Dr. A.K. Gour (Head of Department)
- Dr. Shampu Tirkey
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### **Participants**

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- Neha Gupta
- Rajesh Singh

# 1. Business Opportunities in Residential Areas

- The session highlighted various small business ideas that can thrive in residential areas, such as home-based bakeries, personal training studios, daycare centres, pet grooming services, and mobile food trucks.
- Participants discussed the benefits of starting businesses in residential areas, including lower overhead costs, high demand for local services, and the potential for strong community support.
- o The importance of understanding the local market and tailoring services to meet the specific needs of residents was emphasized.

# 2. Employment Opportunities in Residential Areas

- The session explored how residential development can create employment opportunities across various sectors, including construction, retail, and services.
- Participants analysed the impact of new residential communities on local economies, noting that increased demand for goods and services can lead to job creation and economic growth.
- The role of local businesses in providing employment and supporting community development was highlighted.

#### **Coordination and Control**

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#### **Conclusion**

The session on May 4, 2023, provided a comprehensive overview of business and employment opportunities in residential areas. The discussions underscored the importance of local businesses in driving economic growth and creating jobs within communities. By understanding and leveraging the unique opportunities in residential areas, businesses can thrive and contribute to the overall well-being of the community.