

**RAJEEV GANDHI GOVERNMENT POST GRADUATE
COLLEGE
AMBIKAPUR, SURGUJA, (C.G.)**



**LEARNING OUTCOMES BASED (C.B.C.S.) CURRICULUM
FRAMEWORK AND CREDIT SYSTEM**

FOR

**FOUR YEAR UNDERGRADUATE PROGRAMME IN
COMMERCE**

According to

(National Education Policy 2020)

SEMESTER SYSTEM

SESSION 2023-2024

CURRICULAM ENRICHMENT
CROSS - CUTTING ISSUES
Subject-Commerce

PROGRAMME NAME	COURSE CODE & NAME	DESCRIPTION	GENDER EQUALITY	HUMAN VALUES	PROFESSIONAL ETHICS	ENVIRONMENT & SUSTAINABLE DEVELOPMENT	ANY OTHER ISSUE	LINK FOR SYLLABUS
B. Com. First Semester	DSCC COM 1.1 FINANCIAL ACCOUNTING	Accounting: Concept, Conventions, Principles, Capital and Revenue, Books of Accounting, Final Accounts, Provision and Reserve, Hire and Instalment Purchase System.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 1.2 BUSINESS COMMUNICATION	Business Communication: Concept, Principle, Corporate-Communication, SWOT Analysis, Improvement, Report Writing, Modern Forms of Communication.	✓	✓	✓	<input type="checkbox"/>		
	DSCC COM 1.3 BUSINESS ECONOMICS	Business Economic: Market Demand Analysis, Consumer Behaviour, Production Analysis, Market Morphology and Equilibrium of firm and industry.	✓	✓	✓	<input type="checkbox"/>		
	DSCC COM 1.4 COMPUTER FUNDAMENTALS	Computer: Introduction, Hardware, Software, Computer Peripheral, Basic Components and Storage, Software and Language System.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	GEC COM 1.1 BASICS OF MANAGEMENT (Interdisciplinary)	Management: Introduction, Principle, Role, Functions, Planning, Decision Making, Organising, Direction, Control, Motivation, Leadership, Coordination, Communication.	✓	✓	✓	<input type="checkbox"/>		
	SEC COM 1.1 VEDIC MATHEMATICS	Vedic Mathematics: Methods and Practice of quick calculation- Addition, Subtraction, Multiplication, Division, Square and Square Roots.	<input type="checkbox"/>	✓	✓	✓		
	VAC COM 1.1 FORMS OF BUSINESS ORGANISATIONS	Business Organisations: Concept, Objective, Social Responsibility, Promotion of new business, Form- Sole Trading, Partnership, Company, Cooperative Society.	✓	✓	✓	<input type="checkbox"/>		
	AEC ENVIRONMENTAL STUDIES - I	Concept of Ecosystem, Structure, Function, Energy Flow: Biodiversity and Its Conservation: Introduction, Bio geographical Reason of India, Global, National and Local Levels, Causes, etc.	✓	✓	✓	✓		

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B. Com. Third semester	DSCC COM 3.1 COST ACCOUNTING	Cost Accounting: Concept, Importance, Techniques, Methods of Wages Payment, Unit costing, Output Costing, Reconciliation, Contract Costing, Process Costing.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 3.2 COMPANY LAW	Kinds of companies, nature, scope, starting of company, MOA, AOA, Prospectus, Capital management, Directors, Meetings, Winding up.		✓	✓	<input type="checkbox"/>		
	DSCC COM 3.3 BUSINESS STATISTICS	Statistics: Meaning, Importance, Sampling, Central Tendency, Standard Deviation, Skewness, Dispersion, Correlation, Regression, Index Number, Probability.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 3.4 E-COMMERCE	E-Commerce: Introduction, Security and Encryption, E-payment System, Online Business Transactions, Digital Marketing- Overview.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSEC COM 3.1 PRINCIPLES OF MARKETING	Marketing: Importance, Functions, Concept, Environment, Consumer Behaviour, Market Segmentation, Product Decision, Service marketing, Green Marketing.	✓	✓	✓	✓		
	DSEC COM 3.2 ACCOUNTING FOR PARTNERSHIP FIRMS	Partnership Accounts: Final Accounts, Admission, Retirement, Death, Dissolution, Amalgamation and Conversion of firm into a Limited Liability Company.	✓	✓	✓	<input type="checkbox"/>		
	SEC COM 3.1 INSURANCE PRACTICES	Insurance Practice: Classification, Organisation, Importance, Functions, Principles, Double Insurance, Different form of Insurance- Life, Fire, Marine, Miscellaneous, Protection of Policy Holder.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	VAC COM 3.1 BUSINESS ETHICS	Business Ethics: Concept, Nature, Values, Changing Value System of India, Organisational Culture, TQM, Corporate Social Responsibility, Social Audit, Ethics in Marketing.	✓	✓	✓	<input type="checkbox"/>		
	AEC ENGLISH LANGUAGE AND COMMUNICATION SKILL	Communication: Theory, Types, Barriers; Tense, Voice, Narration, Models; Writing Skill: Notice, Dialogue, Report, Letter, Business, Appointment; Translation; Speaking Skill: Dialogue, Interview.	✓	✓	✓	<input type="checkbox"/>		

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B. Com. Fourth semester	DSCC COM 4.1 CORPORATE ACCOUNTING	Share and Debentures: Issue, Reissue, Financial Statement, Liquidation, Valuation of Share and Goodwill, Internal Reconstruction, Consolidated Balance Sheet of Holding Company.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 4.2 PRINCIPLES OF BUSINESS MANAGEMENT	Management: Concept, Process, Importance, Organisation, Organisation Structure, Direction, Coordination, Control, Motivation.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 4.3 FUNDAMENTALS OF ENTREPRENEURSHIP	Entrepreneurship: Meaning, Origin, Concept, Importance, Promotion of a Venture, Entrepreneurial Behaviour, Entrepreneurial Development Programmes- National and State.	✓	✓	✓	✓		
	DSCC COM 4.4 COMPUTERIZED ACCOUNTING WITH TALLY	Accounting in Tally.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSEC COM 4.1 INTERNATIONAL MARKETING	International Marketing: Nature, Scope, Importance, Environment, Promotion of Product, Methods, International Distribution, Export Policy and Practices in India.	✓	✓	✓	<input type="checkbox"/>		
	DSEC COM 4.2 ACCOUNTING FOR SPECIAL VENTURES	Consignment Accounts, Branch Account, Joint Venture, Royalty Accounts, Accounting of Not for Profit Organisations, Investment Account.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	SEC COM 4.1 INVESTMENT PRACTICES	Investment: Meaning, Nature, Objective, Process, Alternatives of Investment, Return, Risk, Investors Protection, Awareness, Activism.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	VAC COM 4.1 INTERNATIONAL TRADE ORGANISATIONS	Regional Economic Groups: GATT, WTO, IMF, World Bank, UNCTAD, EU, EFTA, ASEAN, SAARC, SAFTA.	✓	✓	✓	<input type="checkbox"/>		
	AEC ENVIRONMENTAL STUDIES-II	Environment Pollution: Causes, Effect, Types- Air, Water, Noise, Soil, Merin and Nuclear Pollution: Solid Waste Management, Human Population and The Environment, Social and Legal Issues About the Environment.	✓	✓	✓	✓		

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B. Com. Fifth semester	DSCC COM 5.1 INCOME TAX (PART-I)	Income Tax: Definitions, Basis of Charges, Agricultural Income, Residence, Exempted Income, Various Heads of Incomes, Aggregation of Incomes, Set Off or Carry Forward of Losses.		✓	✓	<input type="checkbox"/>		
	DSCC COM 5.2 MANAGEMENT ACCOUNTING	Management Accounting: , Functions, Importance, Decision Making, Tools Techniques, Ratio Analysis, Fund and Cash Flow Statement, Budgeting, Break Even Analysis, Standard Costing, Variance Analysis.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 5.3 FINANCIAL MARKETS & INSTITUTIONS	Financial System: Introduction, Nature, Role, Financial Market Overview, Money and Capital Market, Instruments, Role of SEBI, RBI, Commercial Banks, Other Banks, Stock Exchange, Financial Services.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 5.4 PROGRAMMING IN VISUAL BASIC	Introduction to Visual Basic, Decision and Conditions, Visual Basic Controls, Database Programming, Data Environment and Data Report.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSEC COM 5.1 INDUSTRIAL RELATION	Industrial Relation: Meaning, Elements, Feature, Policy, Collective Bargaining.	✓	✓	✓	<input type="checkbox"/>		
	DSEC COM 5.2 INDIRECT TAX WITH G.S.T.	Custom Duty, CG State Excise Duty, GST.		✓	✓	✓		
	GEC COM 5.1 MARKETING MANAGEMENT (Interdisciplinary)	Marketing Management: Introduction, Concept, Evolution, Marketing Mix and Process of Market Selection, Product Decision, and Distribution Channels.	✓	✓	✓	✓		
	SEC COM 5.1 ACCOUNTING IN TALLY	Accounting in Tally	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		

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B. Com. Sixth semester	DSCC COM 6.1 INCOME TAX (PART-II)	Income Tax: Deduction, Computation of Total Income of Individual, TDS, TCS, Assessment Procedure, Authority, Filing of Income Tax.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 6.2 AUDITING	Audit: Introduction, Meaning and Objectives, Audit Process, Audit of Limited Company, Audit Report, Investigation, Recent Trends in Auditing.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	DSCC COM 6.3 MATERIALS MANAGEMENT	Material Management: Introduction, Store Management and Maintenance, Inventory Management and Control, Material Accounting and Finance.	<input type="checkbox"/>	<input type="checkbox"/>	✓	✓	<input checked="" type="checkbox"/>	
	DSCC COM 6.4 RELATIONAL DATABASE MANAGEMENT SYSTEM	relational Database Management: Overview, Design, Commands, Concept, Projects, Functions, Oracle Basics.	<input type="checkbox"/>	✓	✓	✓	<input checked="" type="checkbox"/>	
	DSEC COM 6.1 INDUSTRIAL LAW	The Factories Act: The Industrial Disputes Act, The Trade Unions Act, The Workmen Compensation Act, The Payment of Wages Act, The Minimum Wages Act,	✓	✓	✓	<input type="checkbox"/>		
	DSEC COM 6.2 CORPORATE TAX PLANNING	Corporate Tax Planning: Introduction to Tax Management, Concept of Text Planning, Financial Management Decision, Managerial Decision, Special Text Provisions.	<input type="checkbox"/>	✓	✓	<input type="checkbox"/>		
	GEC COM 6.1 PERSONNEL MANAGEMENT (Interdisciplinary)	Personnel Management: Introduction, Meaning, Concept, Human Resource Planning-Meaning, Characteristics, Objective or Intention and Placement, Motivation and Moral.	✓	✓	✓	<input checked="" type="checkbox"/>		
	SEC COM 6.1 ONLINE I.T.R. FILLING	Introduction to Income Tax, Registration of PEN, Income Tax Filing Portal, Return Filing - Online or Manual, Online Payment of Tax, Form 6B, View Tax Credit (26AS), E-Filing TDS, Form 24Q and Challan.		✓	✓	<input type="checkbox"/>		

**RAJEEV GANDHI GOVERNMENT POST GRADUATE
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DEPARTMENT OF COMMERCE



Learning Outcomes based Curriculum

For

MASTER OF COMMERCE

Syllabus of M.Com. (C.B.C.S.)

SESSION 2023-24

**CURRICULAM ENRICHMENT
CROSS - CUTTING ISSUES
MASTERS OF COMMERCE**

PROGRAMME NAME	COURSE CODE & NAME	DESCRIPTION	GENDER EQUALITY	HUMAN VALUES	PROFESSIONAL ETHICS	ENVIRONMENT & SUSTAINABLE DEVELOPMENT	Any other issue	LINK FOR SYLLABUS
M. Com. First semester	MCM101 Managerial Economics	Nature, Scope, Objective of a firm, Economics theory and managerial theory, Managerial economist's role and responsibilities. Fundamental Economics, Demand Analysis, Theory of consumer Choice, Production Theory		✓	✓	•	•	
	MCM102 Advanced Accounting	Accounting for share capital, final accounts of companies, Amalgamation and internal reconstruction of Companies, accounting for holding and subsidiary companies, liquidation of companies.		✓	✓	•	•	
	MCM103 Management Accounting	Management Accounting- objectives, nature and its scope, accounting plan and responsibilities centres, budgeting, standard costing and variance analysis, marginal costing.	✓	✓	✓	•	•	
	MCMS01 Social Outreach, Internship & Entrepreneurship	Social outreach and practical experience in the field, enhancement of entrepreneur's skill, acquaint to real life working conditions.	✓	✓	✓	✓	•	
	MCMA01 Constitutionalism & Indian Political System	Meaning of constitution and constitutional government, concept of state and citizenship, Union executives, Parliament of India, controller and Accountant General of India.	✓	✓	✓	✓	•	
MCMA02 Advanced Business Statistics	Probability and expectation, addition, multiplication and their theorem, analysis of time series, sampling distribution and estimation, hypothesis testing, non-parametric test, chi square test, median test and rank correlation test, regression analysis.				✓	•		
MCMA03 Business Finance	Nature and scope of Business Finance, objectives of financial management, planning for funds and financial plan, difference between capitalisation and capital structure, pattern of capital requirement- long and short term, sources of raising of funds.		✓	✓	✓	•		
MCMA04 Marketing management	Promotion decision, determining advertising budget, marketing planning, organising and control, marketing organisations, issue and development of marketing.	✓	✓	✓	✓	•		
MCMA05 Principles of Marketing	Meaning Nature and scope of marketing, market analysis and selection, marketing environment, market segmentation, product decision, development of a new product, pricing decision, distribution channel and physical distribution.		✓	✓	✓	✓	•	

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M. Com. Second semester	MCMB01 Business Economics	Theory of cost and estimation, price determination under different market conditions, pricing practices, business cycle and inflation.		✓	✓	•	•	•
	MCMB02 Specialized Accounting	Accounts of general insurance companies, banking companies, public utility concerns and double accounting system, royalty accounts and investment accounts.			✓	✓	•	•
	MCMB03 Accounting for Managerial Decision	Break even analysis, financial statement analysis, cash flow and fund flow analysis, contemporary issues of Management Accounting, reporting to management.		✓	✓	•	•	•
	MCMB04 Research Methodology & Computer Application : Basics	Concept of research, selection of problem for research, tools of research, sampling, methods of research, treatment of data and report writing.	✓	✓	✓	•	•	•
	MCMB05 Forest & Environment Laws	Evolution of forest and wildlife laws, forest protection and law, Wildlife Protection and law, introduction to legal system, legislative Framework for pollution control, environmental constitutionalism.		✓	✓	✓	•	•
	MCMB06 Advanced Statistics	Statistical decision theory, statistic Estimation and test theory, Association of attributes, statistical quality control, interpolation and extrapolation.		✓	✓	•	•	•
	MCMB07 Business Laws	SEBI Act 1992, MRTP act 1969, Consumer Protection Act 1986, FEMA Act 1999, WTO.		✓	✓	✓	•	•
	MCMB08 Marketing Strategy	Marketing strategy designing, marketing mix strategies, customer orientation in marketing, recent issues in marketing strategy.	✓	✓	✓	✓	•	•
	MCMB09 Advertising & Sales Management	Objectives and functions of advertising, pre-launch advertising decisions, promotional management, personal selling, sales management.			✓	✓	•	•
	MCMB10 Personnel Management	Personal Management, concept, definition, importance and objective, personal policies, program and procedures, manpower planning, recruitment and selection, performance appraisal, employees benefit and services.	✓	✓	✓	•	•	•

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M. Com. Third semester	MC301 Management Concept	School of Management thought, managerial functions, staffing, directing, coordination, control, motivation, group dynamics and team development	✓	✓	✓		•	•
	MC302 Organisational Behaviour	Organisational behaviour, leadership, organisational conflict, interpersonal and organisational communication, organisational development.	✓	✓	✓	✓	•	•
	MC303 Advance Cost Accounting	Cost accounting, labour costing, unit costing, job and contract costing, process costing, operating costing	✓	✓	✓		•	•
	LLM304 Intellectual Property Rights	Introduction, nature, basic concepts and international conventions, law of copyright, law of patent, law of Trademark, design and other forms of geographical indications.		✓				•
	MC01 Tribal Studies	Tribal studies, schedule tribes in India, illiteracy in tribes, problem of Health and sanitation, welfare concept in tribes, tribal development programmes for schedule tribes, tribal welfare and advisory agencies in India		✓	✓	✓		•
	MC02 Strategic Management	Concept of strategy and Diagnostics strategy formation and choice of alternatives, functional strategies, strategy implementation, strategy evaluation.			✓			•
MC03 International Marketing	Meaning and scope of international marketing, foreign market selection, quality issues and after sale services, promotion of product and services abroad, export policy and practices in India.		✓	✓	✓		•	
MC04 Production Management	Fundamentals of production management, production planning, process designing, work measurement and work standard, production control.			✓	✓		•	
MC05 Life Insurance	Life Insurance- introduction and policy, premium and annuity, life insurance and his working, privatization of life insurance in India.			✓	✓		•	
MC06 Accounting Methods	Accounting standards in India, branch accounting lease and social accounting, accounting for price level changes, human resource accounting, government accounting and insolvency accounts.			✓	✓	✓	•	•

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M. Com. Fourth semester	MCMD01 Corporate Legal Framework	The Companies Act 2013, meetings and resolutions, Negotiable Instrument Act 1881, monopoly's and restrictive trade practices act 1969, legal environment for security market.	.	✓	✓	✓	.	
	MCMD02 Marketing Research	Introduction to marketing research, marketing research process, data collection in sampling, data analysis and report preparation, marketing research application.	.	✓	✓	.	.	
	MCMD03 Investment Management	Properties of financial asset, Nature and scope of Security Analysis, fundamental analysis, valuation of security, efficient market hypothesis.	.	✓	✓	.	.	
	MCMS04 Dissertation	Preparation of a brief report on the basis of data collected and data analysis	.	✓	✓	.	.	
	MCMD01 Consumer Behavior	Consumer behaviour, individual differences in consumers, external determinants of consumer behaviour, models of consumer behaviour, cross cultural dimensions of consumer behaviour.	✓	✓	✓	.	.	
	MCMD02 Financial Institutions and markets	Indian financial system, Reserve Bank of India, commercial banks, development and banks, unit Trust of India.	.	✓	✓	.	.	
MCMD03 Goods and Service Tax	GST- introduction and meaning, registration under GST, returns and accounts, turnover and GST demand and recovery, refund of tax.	.	✓	✓	.	.		
MCMD04 Industrial Laws	The Factories Act 1949, the industrial dispute 1947, the trade union act 1926, the workman compensation act 1923, Employees Provident Fund act 1952, payment of ways act 1936, the minimum wage act 1948.	✓	✓	✓	.	.		
MCMD05 Bank Management	Banks- concept and functions, accounts of customer's, employment of banks, purchase /discounting of bills, securities.	.	✓	✓	.	.		
MCMD06 Introduction to Information Technology	Introduction to Information Technology, electronic business, payment system, storage and database, database management system.	.	✓	✓	.	.		

RAJEEV GANDHI GOVERNMENT POST GRADUATE COLLEGE AMBIKAPUR (C.G.)

DEPARTMENT OF COMMERCE

AUTOMOMIUS

Syllabus of M.Com. (C.B.C.S.)

Course Type	M.Com. First Semester		M.Com. Second Semester		M.Com. Third Semester		M.Com. Fourth Semester	
	Code	Course Name	Code	Course Name	Code	Course Name	Code	Course Name
CCC	MCM101	Managerial Economics	MCM201	Business Economics	MCM301	Management Concept	MCM401	Corporate Legal Framework
CCC	MCM102	Advanced Accounting	MCM202	Specialized Accounting	MCM302	Organisational Behaviour	MCM402	Marketing Research
CCC	MCM103	Management Accounting	MCM203	Accounting for Managerial Decision	MCM303	Advance Cost Accounting	MCM403	Investment Management
OSC	MCMS01	Social Outreach, Internship & Entrepreneurship	MCMS02	Research Methodology & Computer Application : Basics	LLM304	Intellectual Property Rights	MCMS04	Dissertation
ECC/CB	MCMA01	Constitutionalism & Indian Political System	MCMB01	Forest & Environment Laws	MCMC01	Tribal Studies	MCMD01	Consumer Behavior
ECC/CB	MCMA02	Advanced Business Statistics	MCMB02	Advanced Statistics	MCMC02	Strategic Management	MCMD02	Financial Institutions and markets
ECC/CB	MCMA03	Business Finance	MCMB03	Business Laws	MCMC03	International Marketing	MCMD03	Goods and Service Tax
ECC/CB	MCMA04	Marketing management	MCMB04	Marketing Strategy	MCMC04	Production Management	MCMD04	Industrial Laws
ECC/CB	MCMA05	Principles of Marketing	MCMB05	Advertising & Sales Management	MCMC05	Life Insurance	MCMD05	Bank Management
ECC/CB	----	-----	MCMB06	Personnel Management	MCMC06	Accounting Methods	MCMD06	Introduction to Information Technology