



Ref. No. KU/R/433/25

Date .. 06/06/2025

NOTIFICATION

The Vice-Chancellor has been pleased to constitute the Board of Studies for the University Department of Commerce and Business Management, K.U. Chaibasa comprising of the following.

1. Dr. Ajeya Verma,	-Chairman
Head-In-charge P.G. Department of Commerce and Business Management, Kolhan University, Chaibasa.	
2. Dr. Mangla Srivastava,	-Member
Dean, Faculty of Commerce and Business Management,, Kolhan University, Chaibasa.	
3. Dr. Deepa Sharan,	- External subject expert
Associate Professor, Department of Commerce, Jamshedpur Women's University, Jamshedpur.	
4. Dr. Kamini Kumari	- External subject expert
Head, Department of Commerce, Jamshedpur Women's University, Jamshedpur.	
5. Dr. Anil Chandra Pathak	-Member
Assistant Professor, Department of Commerce, Jamshedpur Workers College, Jamshedpur.	
6. Kumari Anamika	-Member
Assistant Professor, Department of Commerce, G.S.C.W., College, Jamshedpur	
7. Dr. J.P. Narayan	-Member
Assistant Professor, Department of Commerce, A.B.M. College, Jamshedpur	
8. Dr. Vijay Prakash,	-Member
Assistant Professor, Department of Commerce, A.B.M. College, Jamshedpur	

Chairman of the committee is requested to convene the meeting and complete the process soon.

T.A./D.A. to out station member shall be paid as per Kolhan University rule.

By order of the Vice-Chancellor

Sd/-

Registrar

Kolhan University, Chaibasa

Date .. 06/06/2025

Memo No. KU/R/433/25

Copy to:

1. Member concerned.
2. Finance Officer, K.U. Chaibas.
3. All Heads of University P.G. Deptts., K.U.
4. Asstt. to VC/PVC/FA for information to VC/PVC/ FA.
5. In file.

06-06-2025

Registrar

Kolhan University, Chaibasa

C.14

Semester - I

MAJOR PAPER -I: BUSINESS ORGANISATION AND MANAGEMENT

Duration Time: 3Hrs

Marks: 100

Lecture:65

(End Semester Exam 75 Marks + Semester Internal Exam 30Marks)

Objectives: To acquaint learners with the basics of business concepts and functions, forms of business organisation, and functions of management.

Learning Outcomes: After completion of the course, the learners will be able to:

1. Distinguish and explain each form of business;
2. Prepare draft of Article of Association & Memorandum of Association for a business.
3. Explain principles and functions of management implemented in the Organisation.
4. Identify and explain the managerial skills used in business.
5. Analyse the concept of Delegation of Authority, coordination, and control.

Course Content:

Unit1: Concept and Forms of Business Organisation

Lecture:15

1.1 Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business— Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values.

1.2 Forms of Business Organisation- Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship.

1.3 Meaning, Characteristics, Advantages and Disadvantages of Partnership, Kinds of Partners, Partnership Deed.

1.4 Concept of Limited liability partnership.

1.5 Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family.

1.6 Meaning, Advantages and Disadvantages of Co-operative Organisation.

Unit 2: Joint Stock Company

Lecture:14

2.1 Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics.

2.2 Kinds of Companies.

2.3 Promotion - Stages of Promotion - Promoter - Characteristics - Kinds.

2.4 Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents - Prospectus - Contents - Red herring Prospectus, Statement In lieu of Prospectus (as per Companies Act, 2013).

Unit 3: Principles and Functions of Management:

Lecture:14

3.1 Management - Meaning – Characteristics.

3.2 Fayol's 14 Principles of Management.

3.3 Functions of Management - Levels of Management.

3.4 Skills of Management.

3.5 Scientific Management - meaning; objectives, relevance and criticism.

Unit 4: Planning and Organizing

Lecture:11

4.1 Planning- Meaning, Characteristics, Types of Plans, Advantages and Disadvantages, Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits – Weaknesses.

4.2 Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation.

4.3 Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

Unit 5: Authority, Coordination, and Control

Lecture:11

5.1 Meaning of Authority, Power, responsibility and accountability - Delegation of Authority; Decentralization of Authority.

5.2 Definition, importance, process, and principles of Coordination, techniques of Effective Coordination.

5.3 Control-Meaning, Relationship between planning and control, Steps in Control, Types (post, current, and pre-control). Requirements for effective control.

Practical Exercises:

The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.

2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Unit 1.

3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

Suggested Readings:

Basu, C. R. (1998). *Business Organization and Management*. New Delhi: McGraw Hill Publishing India.

Chhabra, T. N. (2011). *Business Organization and Management*. New Delhi: Sun India Publications.

Gupta, C. B. (2011). *Modern Business Organization*. New Delhi: Mayur Paperbacks.

Kaul, V. K. (2012). *Business Organization and Management, Text and Cases*. New Delhi: Pearson Education.

Koontz, H., & Weihrich, H. (2008). *Essentials of Management*. New York: McGraw Hill Education.

Singh, B. P., & Singh, A. K. (2002). *Essentials of Management*. New Delhi: Excel Books.

Note: Learners are advised to use latest edition of text books.

SEMESTER VI/III

INTRODUCTORY REGULAR COURSES

1. INTRODUCTORY REGULAR COURSE (IRC)

(Credits: Theory-03)

Markus (1991) (ESSE: JLR) 100

Pass Marks: 14 (ESZ = 40)

Instruction to Question Setter for

Final Semester Examination (FSE) (100 marks).
There will be two group of questions. Group A is compulsory which will contain three questions. Question No.1 will be very short answer type consisting of ten questions of 1 mark each. Question No.2 & 3 will be short answer type of 5 marks. Group B will contain descriptive type six questions of twenty marks each, out of which any four are to answer.

INTRODUCTION TO ECONOMICS

Theory: 45 Lectures

Course Objectives:

Course Objectives: This course aims at presenting an overview of the field of Economics for students studying other disciplines. It aims at instilling a broad understanding of the essential concept, structures and intellectual methods that characterize the subject.

Course Learning Outcomes:

Course Learning Outcomes:
The course shall help the students understand the similarities between Economics and other disciplines while equipping them with basic tools that economics uses to understand and evaluate policy and find applicable solutions to practical problems.

Unit 1: Introduction: Thinking like an Economist

1. Why study Economics, Scarcity, C 2. The 5 principles of Economics (Scarcity, C

1. Why study economics? Scope and uses of economics
2. The 5 principles of Economics (Scarcity, Cost-benefit, Incentive, Specialization and Exchange)
3. Economic problems and decision making in Economics (rationality, efficiency, trade, free market/ socialism/ mixed systems etc.)
4. Basic principles of Macroeconomics (concepts of consumption, investment and savings)

Unit 2: How Markets Work: The Production Possibilities Curve

1. Production, price and cost
2. The price mechanism, supply and demand (law of demand, law of supply, determinants of demand and supply, individual and market demand and supply, shifts in demand and supply curves)
3. Price determination and market equilibrium, price adjustments for temporary imbalances in the market (deficit and surplus), concepts of Consumer and Producer surplus, elasticity and its application.

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Acad 1910122 C prof 191012022

SIONAL SYLLABUS FOR FYUGP IN ECONOMICS HONOURS/RESEARCH UNDER KOLHAN UNIVERSITY

FROM ACADEMIC SESSION 2022-2026

Unit 3: The Household and the Firm

1. Cardinal and ordinal utility theory, price and income consumption curves and equilibrium of the consumer.
2. Theory of production
3. Concepts of Cost and Revenue

Unit 4: Market Structure

Characteristics, revenue and cost structure of perfect and imperfect markets (Monopoly and Monopolistic Competition); Profit maximization in markets; externalities

Unit 5: Economic Growth

1. Macro-economic aggregates and the concept and measurement of Economic growth Problems of inflation and unemployment
2. The role of Money
3. The role of Planning and Policy and the current status of the Indian Economy

Unit 6: The International Economy

1. Concept of Globalization
2. Importance of international trade as an engine of growth
3. The Role of international agencies (WTO/ IMF/ World bank)

References:

1. Karl E. Case and Ray C. Fair, Principles of Economics, Pearson Education Inc., 8th Edition, 2007.
2. N. Gregory Mankiw, Economics: Principles and Applications, India edition by South Western, a part of Cengage Learning, Cengage Learning India Private Limited, 4th edition, 2007.
3. Joseph E. Stiglitz and Carl E. Walsh, Economics, W.W. Norton & Company, Inc., New York, International Student Edition, 4th Edition, 2007.
4. Hal R. Varian: Microeconomic Analysis, W.W. Norton & Company, New York, Landan.
5. Salvatore, D. (1997), International Economics, Prentice Hall, Upper Saddle River, N.J, New York.

19/10/2022 *Copy* *19/10/2022*
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**पाठ्यक्रम: स्नातक समस्त्र 1
(Common Course)**

**Credit -6
F.M.-100
P.M.-40**

Subject/Paper: Language and Communication Skills in Hindi

इकाई-1 सम्प्रेषण

- सम्प्रेषण की अवधारणा और गहराई
- सम्प्रेषण के प्रकार – (i) भौतिक एवं लिखित (ii) वैयक्ति एवं सामाजिक
- सम्प्रेषण के मात्रायम
- सम्प्रेषण की प्रक्रिया
- सम्प्रेषण के बढ़ते चरण – (i) सूचना समाज (ii) संचार
- सोशल मीडिया और हिन्दी

इकाई-2 भाषा विज्ञान

- हिन्दी भाषा एवं शब्द भण्डार – तत्सम, तदभव, देशज, विदेशज एवं कृतिम (संकर)
- देवनागरी लिपि का इतिहास तथा वैशिष्ट्य, देवनागरी की वैज्ञानिकता, कम्प्यूटरीकरण की दृष्टि से संक्षेपण, संशोधन की आवश्यकता
- भाषा विज्ञान के अनुसार व्याकरण वैध, मानक वर्ती का ज्ञान, शुद्ध वाक्य विन्यास, वैज्ञानिक उच्चारण, मानकीकृत देवनागरी लिपि का आयास
- हिन्दी भाषा के विशिष्ट शब्दों का भारतीय भाषाओं के संदर्भ में तुलनात्मक अध्ययन
- हिन्दी का अनुप्रयोगात्मक व्याकरण
- चौली विज्ञान – प्रारंभिक परिचय

इकाई-3

- पल्लवन, संक्षेपण
- टिप्पण (नोटिंग), प्रारूपण/आलेखन (झापटेंग)

इकाई-4

- विभिन्न प्रकार के पत्राचार, प्रशासनिक पत्रावली की निष्पादन प्रक्रिया
- परिमाणिक शब्दावली
- अनुवाद: अंग्रेजी से हिन्दी, हिन्दी से अंग्रेजी 'हो से हिन्दी, हिन्दी से हो।'

इकाई-5

- छंद एवं अंलकार (समाचार परिचय)

इकाई-6

- (क) कम्प्यूटर का सामाचर परिचय, कम्प्यूटर में हिन्दी का अनुप्रयोग, कम्प्यूटर पर हिन्दी लेखन के उपयोगी टूल्स।
- यूनिकोड, गुगल इनपुट, गुगल असिस्टेंट एवं टाइपिंग

सहायक ग्रंथ:-

1. शैक्षिक तकनीक,
सूचना एवं समीक्षण तकनीकी - जे. श्री. अग्रवाल
2. आधुनिक हिन्दी व्याकरण एवं रचना - डॉ. वसुदेव नन्दन प्रसाद
3. हो भाषा और साहित्य का इतिहास - डॉ. आदित्य प्रसाद रिन्हा
4. Ho Grammar and Vocabulary J. Deeney, S.J.

Kolhan University, Chaibasa
Four Year Undergraduate Programme (FYUGP)
Common Courses, Credits: 2, Sem 1

Common Courses

Understanding India

UNIT I: Introducing India

- I. The Land of India: geographical setting; physical and natural environment
- II. The People of India: demography and languages
- III. The Name of our Country: Jambudvipa, Sindhu (Indus), Inde, Hind, Hindustan, Bharat India

UNIT II: The Heritage of India: Unity in Diversity

- I. Architecture and Sculpture: Indus Valley town planning: rock cut architecture, major styles of temple, Mughal architecture, modern and contemporary architecture, stone and metal Sculpture
- II. Painting: Ajanta murals, Mughal paintings, Kangra paintings, Rajsthani paintings, Madhubani paintings, paintings of Jharkhand (Kohbar, Sohrai, Jadopatia, etc.)
- III. Language and Literature: Sanskrit, Prakrit, Pali and Persian; emergence of modern Indian languages and literature
- IV. Music and Dance: Overview of various forms of music and dances in India
- V. Science, Technology and Medicine: A general survey of the progress of science, technology and medicine in India from the ancient times to modern period

UNIT III: The Knowledge System of India

- I. Traditional Knowledge System: Gurukuls, Pathsalas, Tols, Maktabs, Madrasas
- II. Beginnings of Modern Education: The British Government's educational policies
- III. Growth of higher and technical education in India

UNIT IV: The Indian Economy

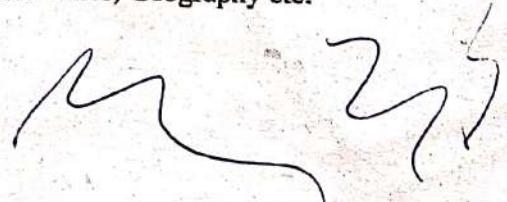
- I. Features of the Indian economy from past to present (agriculture, industry and trade)

UNIT V: The Making of Contemporary India

- I. The struggle for Independence (1885-1947)
- II. Framing of the Indian Constitution; Concept of Fundamental Rights and Duties
- III. India's Foreign Policy: Main Elements (Non Alignment, Panchsheel)
- IV. Panchayati Raj in India with special reference to PESA in Jharkhand

Suggested Readings

NCERT, classes 6-12 books on History, Political Science, Economics, Geography etc.



A. L. Basham, *A Cultural History of India*, Oxford University Press, 1997

A.L. Basham, *A Wonder that was India*, Rupa, New Delhi, 1994

N.R. Ray, *An Approach to Indian Art*, Publication Bureau, Chandigarh, 1974

Nayanjot Lahiri, *Marshaling the Past: Ancient India and its Modern Histories*, Permanent Black, 2012

R.S. Sharma, *India's Ancient Past*, Oxford University Press, 2020

R.C. Majumdar (ed.), *History and Culture of Indian People* (Relevant Volumes and Chapters), Bhartiya Vidya Bhawan, Bombay.

S.C. Ghosh, *History of Education in Modern India, 1758-1986*, Orient Longman, Hyderabad, 1995

Romila Thapar, *The Penguin History of Early India: From the Origins to AD 1300*, Penguin India, 2003

Tirthankar Ray, *The Economic History of India 1857-1947*, OUP, 2006

Vijay Joshi and I.M.D. Little, *India's Economic Reforms, 1991-2001*, OUP, 1996

Code – IVS-1A	Subject – ENTREPRENEURSHIP DEVELOPMENT			
Sem – I	L – 43	T – 2	P – 0	C – 3

Objective:

It provides exposure to the students to the entrepreneurial cultural and industrial growth so as to prepare them to set up and manage their own small units.

Course Contents

Unit 1

Introduction: The entrepreneur: definition, emergence of entrepreneurial class; Definition and concern of Entrepreneurship, theories of entrepreneurship; role of social economic environment; classification, Characteristics and importance of entrepreneur; leadership; risk taking ; decision making and business planning.

Unit 2

Promotion of a venture: Opportunities analysis; external environmental analysis economic, social and technological; competitive factors; legal requirements of establishment of a new unit and rising of funds; Venture capital sources and documentation required.

Unit 3

Entrepreneurial Behaviour: Innovation and entrepreneur; entrepreneurial behaviour and Psycho-theories, social responsibility.

Entrepreneurial Development Programmes (EDP): EDP, their role, relevance and achievements; role of government in organizing EDP's critical evaluation.

Unit 4

Role of entrepreneur: Role of an entrepreneur in economics growth as an innovator, generation of employment opportunities.

Unit 5

Entrepreneurship & Innovation: Overview of project identification, search of a business idea, Identification of project, Business Opportunities.

Text Book:

1. Vasant, DCSAI; Entrepreneurship, Himalaya Publishing House, 2003.
2. Taneja & S.L. Gupta.; Entrepreneurship Development, 2003.
3. Pandey , I.M.; venture capital- The Indian Experience, Prentice Hall of India, 2003.
4. Tandon B.C, "Environment and Entrepreneur ",Chug publication, Allahabad.
5. Srivastava S.B.; A practical guide to industrial entrepreneurs, Sultan Chand & Sons, New Delhi.
6. Chandra, Prasana ; Project Preparation, Appraisal, Implementation, TMH ,New Delhi.

P. G. Department of Commerce
and Business Management
Kolhan University, Chaibasa



Syllabus of
Four Year Under-Graduate Programme (FYUGP),
under NEP-2020

B. Com. Semester II
(Session: 2022-2026)

Code	Paper Name	Credit	Internal Exam	End Semester Exam	Practical Exam	Full Marks
MJ-2	Financial Accounting	4 (Th)	25	75		100
MJ-3	Business Law	4 (Th)	25	75		100
MN-2A	Financial Literacy	3 (Th) + 1 (P)	15 (Th)	60 (Th)	25 (P)	100

Members of the Board

B. Com. Semester -II
MJ- 3 / Major Paper 3

Business Law

Credit	Lecture	Internal Exam	End Semester Exam	Marks
4	60	25	75	100

Objective:

The course aims to give the learners abroad understanding about important aspects of legal environment of business; to make them study how various special contracts are brought into force; and to impart knowledge about legal agreements that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Examine various aspects of entering into a contract and implications of different types of contract;
2. Interpret the regulation governing the Contract of Sale of Goods;
3. Discuss the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership;
4. Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers;

Course Content:

UNIT : 1	: Indian Contract Act, 1872	[14 Lecture]
	Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation, termination of contract,	
UNIT : 2	: Agency, Bailment and Pledge	[10 Lecture]
	Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.	
UNIT : 3	: Sale of Goods Act, 1930	[12 Lecture]
	Nature of sale, conditions and warranties, Performance of contract of sale.	
UNIT : 4	: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008	[12 Lecture]
	General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm, and Registration and dissolution. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Winding up and dissolution.	
UNIT : 5	: Consumer Protection Act, 2019	[12 Lecture]
	Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices,	

Practical Exercises:

The learners are required to:

- Enlist steps involved in execution of contract.
- Enlist steps involved in agreement to sale.
- Enlist steps involved in discharge of contract.
- Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
- Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.

Suggested Readings:

1. Bose, D.C.(2008). *Business Law*. New Delhi : PHI Limited.
2. Chopra, R. K. (2015). *Business Laws*. New Delhi: Himalaya Publishing House.
3. Kuchhal, M.C., & Kuchhal, V. (2018). *Business Laws*. New Delhi: Vikas Publishing.
4. Singh, A. (2009). *Business Law*. Delhi: Eastern Book Company.
5. Shukla and Sahay, *Business Law*. Sahitya Publication, Agra
6. Agarwal, R. C. (2019), *Business Law*. SBPD, Agra

Note: Learners are advised to use latest edition of text books.

B. Com. Semester -II
MJ- 2 / Major Paper 2

Financial Accounting

Credit	Lecture	Internal Exam	End Semester Exam	Marks
4	60	25	75	100

Objective:

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes: After completion of the course, learners will be able to:

1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements.
2. Demonstrate accounting process under computerized accounting system.
3. Measure business income applying relevant Accounting Standards.
4. Evaluate the importance of depreciation and inventories in financial statements.
5. Prepare accounts for Partnership Firms
6. Prepare accounts for Inland Branches and Not-for-Profit Organizations.

Course Content:

UNIT : 1	Introduction of Accounting Principles	[16 Lecture]
	1.1 Accounting: Introduction, Definition, Features, Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Accounting Process from recording of business transaction; to preparation of Balance Sheet.	
	1.2 Financial Accounting Principles, Concept and Conventions : Generally Accepted Accounting Principles (GAAP)	
	1.3 Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Indian AS (IFRS converged standards) and IFRSs; convergence Vs. adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope;	
UNIT : 2	Business Income	[06 Lecture]
	2.1 Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.	
UNIT : 3	2.2. Revenue recognition: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Indian AS 18.	
	Accounting for Depreciation	[10 Lecture]
UNIT : 4	The nature of Depreciation. Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of depreciation and its impact of on measurement of business income.	
	Accounting for Dissolution of the Partnership Firm	[14 Lecture]
	Accounting for Dissolution of the Partnership Firm including Insolvency of partners (including Garner Vs. Murray Rule and Indian Partnership), Sale of Partnership Firms to limited company	

UNIT : 5 : Accounting for Not-for Profit Organisations

[14 Lecture]

Accounting for Not-for-Profit Organisations: Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Note:

1. The relevant Accounting Standards (both AS Ind AS) for all of the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard/Accounting Standard would become applicable.

The learners are required to:

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyse the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Prepare financial statements manually and using appropriate software.

Suggested Readings:

- Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India.
- Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications. Horngren, C. T., & Philbrick, D. (2017). Introduction to Financial Accounting. London: Pearson Education.
- Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
- Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
- Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.
- Tulsian, P. C. (2002). Financial Accounting. Chennai: Pearson Education.
- Hannif and Mukherjee, Advance Accounting, McGraw Hill
- Singh, S. K. Financial Accounting, SBPD Publications, Agra
- Mehta B. K, Financial Accounting, Shiksha Sagar, Agra
- Ojah B. N., Financial Accounting, Dinesh Publication, Kalyani Publication, Delhi

Note: Learners are advised to use latest edition of text books.

B. Com. Semester -II
MN- 2A / Minor Paper 2A

Basic Financial Literacy - I

Total Credit	Lecture	Internal Exam	End Semester Exam	Practical	Marks
3 (Th) + 1 (P) = 4	60	15	60	25	100

Theory (Th)

(Credit - 3; Lectures - 45; Internal - 15 marks; ESE - 60 marks; Pass Marks - 30)

Objectives:

The course aims to offer an integrated approach to understand the concepts and applications of financial planning.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Describe the importance of financial literacy and list out the institutions providing financial services.
2. Open, avail, and manage/operate services offered by banks and post offices.

Course Content:

UNIT : 1 : Introduction [15 Lecture]

- Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability.
- Various financial institutions – banks, Post Offices; Mobile App based services. Need of availing of financial services from banks and postal services.

UNIT : 2 : Banking and Post Office Services [30 Lecture]

- Types of banks; Types of bank deposit accounts; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm.
- Various types of loans – and related interest rates offered by various nationalized banks and post office.
- Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking and Post Office complaints and Ombudsman.
- Various types of Post office Savings Schemes
- Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Practical (P)

(Credit - 1; Practical Hours - 30; ESE - 25 marks ; Pass Marks - 10)
Distribution of marks : Report writing 15 marks; Presentation: 10 marks

Project Work:

1. Case studies of Banks / Post offices related to the services offered by these institutions and procedure for available of these services.
2. Conducting mock interviews: Testing initiatives, Team spirit and Leadership
3. Conduct market survey to know about the services offered by Bank / Post offices.
4. Presentation by students (Individual / Group of students)

Practical Exercises: The learners are required to:

1. Visit banks and post offices to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.

Reference Books:

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage
4. Publications India Pvt. Ltd.
5. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: Universe Company.
6. Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage
7. Publications India Pvt. Ltd.
8. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

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**Syllabus of Four Year Under-Graduate Programme (FYUGP),
under NEP-2020**

**B.Com. Semester-III
(Session 2022-2026)**

Code	Paper Name	Credit	Internal Exam	End Semester Exam	Practical Exam	Full Marks
MJ-4	Corporate Law	4	25	75	--	100
MJ-5	Income Tax Law and practice	4	25	75	--	100
MN-1B	Digital Marketing	4	25	75	--	100

**B.Com. Sem-III
MJ-4 / Major Paper-4**

CORPORATE LAW

Objective: The course aims to impart the learners working knowledge of the provisions of the Companies Act, 2013.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
2. Synthesize company processes, meetings, and decisions;
3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
4. Determine the role of Board of directors and their legal position;
5. State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up.

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Rina Kumar

Course Content:**Unit 1: Preliminary to Companies Act, 2013**

10 Lectures

Important definitions: Prospectus and Share Capital, Allotment of securities, share capital, basic requirements, alteration of share capital, issue of shares at premium and discount, Further issue of shares, buy-back of shares.

10 Lectures

Unit 2: Management and Administration

Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.

15 lectures

Unit 3: Dividends, Accounts and Audit

Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement, Corporate social Responsibility, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit committee.

15 Lectures

Unit 4: Directors and their Powers

Board of directors, appointment and qualifications of directors; Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

Unit 5: Oppression, Mismanagement, Corporate Restructuring, and Winding Up -10 Lectures

Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.

Practical Exercises:

The learners are required to:

- 1) Enlist the content of the prospectus.
- 2) Prepare a hypothetical notice, resolutions, and minutes of a meeting.
- 3) Read the Annual Report and Financial Statements of a company and prepare a report on the same.

Suggested Readings:

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Pijan Kumar

1. Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.
2. Gowar, L. C. B. (1969). Principles of Modern Company Law. London: Stevens & Sons.
3. Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press.
4. Kuchhal, M. C., & Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.
5. Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication.
6. Ramaiya, (2015). A Guide to Companies Act. Nagpur: Wadhwa Book Company.
7. Hanningan, B. (2018). Company Law. Oxford: Oxford University Press.
8. Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.

Latest edition of the text books should be used.

B.Com. Sem-III
MJ-5 / Major Paper-5

INCOME TAX LAW AND PRACTICE

Objective: The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons.
2. Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions.
3. Calculate the tax liability of an individual.

Course Content

Unit 1: Basic Concepts

15 Lectures

Tax: concept, types – direct and indirect tax, Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.

Unit 2: Income from Salary and House Property

16 Lectures

- a. Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.

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b. Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.

Unit 3: Profits and Gains from Business or Profession, Capital Gains, and Income from Other Sources 18 lectures

- a. Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession.
- b. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain.
- c. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races.

Unit 4: Computation of Total Income and Tax Liability of individual 11 lectures

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 and tax liability of individuals .

The learners are required to:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card.
2. Compute income under different heads, total income, and tax liability of an individual .

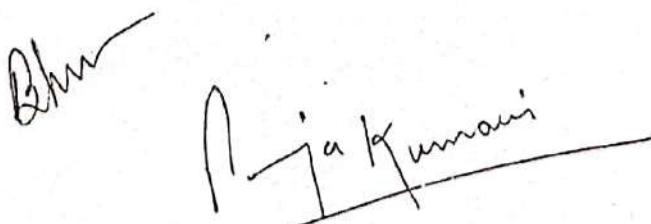
Suggested Readings:

1. Ahuja, G., & Gupta, R. (2020). Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd.
2. Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax including GST- Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.
3. Study Material of ICAI Intermediate Paper 4A: Income-tax Law.

Note: Learners are advised to use latest edition of text books

B.Com. Sem-III
MN-1B/ Minor Paper-1B

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DIGITAL MARKETING

Objective: The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

Learning Outcomes: After completion of the course, learners will be able to:

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. Illustrate the measurement of effectiveness of a digital marketing campaign;
4. Introduction of AI in Digital Marketing;
5. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
6. Explain the need for regulatory framework for digital marketing in India.

Course Content

Unit 1: Introduction

18 Lectures

Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

Unit 2: Digital Marketing Management

12 Lectures

Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management.

Unit 3: Digital Marketing Presence

16 Lectures

Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies.

14 Lectures**Unit 4: Interactive Marketing**

Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Mobile marketing tools. PPC marketing. Payment options.

Practical Exercises:

The learners are required to:

1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
2. Create a hypothetical advertising tools using Google Ads.
3. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc.

Suggested Readings:

1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
2. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.
3. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
4. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
5. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
6. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page.
7. Blanchard, O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. Indianapolis: Que Publishing.
8. Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
9. Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer-led Approach. Oxford: Oxford University Press.
10. Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first. London: Pearson.

Note: Learners are advised to use latest edition of text books.

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**Syllabus of Four Year Under-Graduate Programme (FYUGP),
under NEP-2020**

**B.Com. Semester-IV
(Session 2022-2026)**

Code	Paper Name	Credit	Internal Exam	End Semester Exam	Practical Exam	Full Marks
MJ-6	Corporate Accounting	4 (Th)	25	75		100
MJ-7	Entrepreneurship Development	4 (Th)	25	75		100
MJ-8	Business Mathematics	4 (Th)	25	75		100
MN-2B	Stock Market Operations	3 (Th) + 1 (P)	15 (Th)	60 (Th)	25 (P)	100

**B.Com. Sem-IV
MJ-6/ Major Paper-6**

CORPORATE ACCOUNTING

Objectives: The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

Learning Outcomes: After completion of the course, learners will be able to:

1. Describe the rationale, merits, and demerits of issuing bonus shares for a company;
2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
3. Prepare balance sheet after Internal Reconstruction of company;
4. Analyse the case study of major amalgamations of companies in India;

Average 13/14

Priya Kumar

Bhawna

Course Content**Unit 1: Accounting for Share Capital & Debentures**

15 Lectures

Types of shares; Issue and Pro-rata allotment of shares; Forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures.

(In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.)

Unit 2: Preparation of Financial Statements of Companies including one Person Company

10 Lectures

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013;

Preparation of Statement of Profit and Loss, and Balance Sheet (of corporate entities manually and using appropriate software).

(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)

Unit 3: Internal Reconstruction and Profit or Loss Prior to Incorporation 13 Lectures

Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.

Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

Unit 4: Amalgamation of Companies

14 Lectures

Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.

Unit 5: Corporate Financial Reporting

08 Lectures

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors.

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Chabasa, W. Singhbhum

Note: Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable.

Practical Exercises:

The learners are required to:

1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares.
2. Examine the annual reports of Business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report.
4. Prepare financial statements using appropriate software.

Suggested Readings:

1. Bergeron, B. (2003). *Essentials of XBRL: Financial Reporting in the 21st Century*. New Jersey: John Wiley & Sons.
2. Dam, B. B. & Gautam, H. C. (2019). *Corporate Accounting*. Gayatri Publications, Guwahati
3. Goyal, B. K. (2019). *Corporate Accounting*. New Delhi: Taxmann Publication.
4. Goyal, V. K. & Goyal, R. (2012). *Corporate Accounting*. New Delhi: PHI Learning.
5. Jain, S. P., & Narang, K. L. (2015). *Corporate Accounting*. New Delhi: Kalyani Publishers.
6. Monga, J. R. (2019). *Fundamentals of Corporate Accounting*. New Delhi: Mayur Paperbacks.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Corporate Accounting*. New Delhi: Vikas Publishing House.
8. Mukherjee, A., & Hanif, M. (2005). *Corporate Accounting*. New Delhi: Tata McGraw Hill Education.
9. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts. Vol-II*. New Delhi: S. Chand Publishing.
10. Sehgal, A. (2011). *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publication.
11. Tulsian, P. C., & Tulsian, B. (2016). *Corporate Accounting*. S. New Delhi: Chand Publishing.

Note: Learners are advised to use latest edition of text books.

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Priya Kumari

B.Com. Sem-IV
MI-7 / Major Paper-7

ENTREPRENEURSHIP DEVELOPMENT

Objective: The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

Learning Outcomes: After completion of the course, learners will be able to:

1. Discern distinct entrepreneurial traits;
2. Identify the parameters to assess opportunities and constraints for new business ideas;
3. Develop a business idea by adopting systematic process;
4. Design strategies for successful implementation of ideas;
5. Create a Business Plan.

Course Content

Unit 1: Introduction **13 Lectures**

Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society' problems and at work;

Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit 2: Entrepreneurship in India **15 Lectures**

Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations;

Conflict in family business and its resolution.

Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

Unit 3: Entrepreneurship Ecosystem **15 Lectures**

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation.

Role of government, Institutions, industries/entrepreneur's associations and self-help groups.

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Priya Kumari

Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility**17 Lectures**

Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal.

Designing business processes, location, layout, operation, planning & control.

Preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

Practical Exercises:

The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

Suggested Readings:

1. Desai, V. (2009). *Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). *Entrepreneurship: Strategies and Resources*. New Jersey: Prentice Hall.
3. Hisrich, R., Peters, M., & Shepherd, D. (2017). *Entrepreneurship*. New York: McGraw Hill Education.
4. Rao, T. V., & Kuratko, D. F. (2012). *Entrepreneurship: A South Asian Perspective*. Boston: Cengage Learning.
5. Yadav, V., & Goyal, P. (2015). *User innovation and entrepreneurship: case studies from rural India*. Journal of Entrepreneurship & Innovation.

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B.Com. Sem-IV**MI-8 / Major Paper-8****Business Mathematics and Business Statistics**

Objective: The course aims to familiarize students with the applications of Mathematics and Statistical techniques in business decision making.

Learning Outcomes:

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

1. Acquire proficiency in using different mathematical tools (matrices, calculus and mathematics of finance) in solving real life business and economic problems;
2. Develop an understanding of the various averages and measures of dispersion to describe statistical data;
3. Explain the relationship between two variables through correlation and regression;
4. Explain the construction and application of index numbers to real life situations;
5. Analyse the trends and tendencies over a period of time through time series analysis.

Part A: Business Mathematics**Unit 1: Introduction****17 Lectures**

(a) Matrices: Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order.

(b) Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function.

(c) Basic Mathematics of Finance: Simple and Compound interest (including continuous compounding); Rates of interest- nominal and effective and their inter-relationships; Compounding and discounting of a sum using different types of rates.

Part B: Business Statistics**Unit 2: Univariate Analysis****15 Lectures**

(a) **Measures of Central Tendency:** Arithmetic mean, Geometric mean, Harmonic mean- Properties and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.

(b) **Measures of Dispersion:** absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation and their coefficients; Properties of Standard deviation/Variance.

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Priya Kumari

Unit 3: Bi-variate Analysis**12 Lectures**

(a) Simple and Linear Correlation analysis: Meaning, Measurement (Karl Pearson's coefficient and Spearman's Rank correlation) and Properties.

(b) Simple and Linear Regression Analysis: Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression.

Unit 4: Index Numbers**8 Lectures**

Meaning and uses; Construction of index numbers: Aggregative and average of relatives - simple and weighted.

Unit 5: Time Series**8 Lectures**

Components; additive and multiplicative models; Trend analysis - moving averages and method of least squares (linear trend).

Practical Exercises:

The learners are required to:

1. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations;
2. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
3. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value;
4. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources;
5. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

Suggested Readings:

Bhardwaj, R. S. (2019). *Business Mathematics and Statistics*. New Delhi: Scholar Tech Press.
 Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). *Statistics for Management*. New Jersey: Pearson Education.
 Thukral, J. K. (2017). *Business Mathematics and Statistics*. New Delhi: Maximax Publications.

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B.Com. Sem-IV
MN-2B/ Minor Paper-MN-2B

STOCK MARKET OPERATIONS

Objective: The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the basic concept of securities market;
2. Practice trading on stock market;
3. Analyse the legal framework of securities market;
4. Explain different segment of Stock Exchange;
5. Perform demat trading.

Unit 1: Introduction **10 Lectures**

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.

Unit 2: Primary Market **12 Lectures**

Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

Unit 3: Secondary Market **11 Lectures**

Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

Unit 4: Regulatory Framework **16 Lectures**

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

Unit 5: Demat Trading **11 Lectures**

Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

Anuradha Bhatia

Bhawna *Praja Iqumain*

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate:
 - i. Procedure of placing buying /selling order.
 - ii. Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Suggested Readings:

Gordon, E., & Natarajan, K. (2019). *Financial Markets and Services*. New Delhi: Himalaya Publishing House.

Benjamin, G. (1949). *The Intelligent Investor*. New York: Harper Publishing.

Dalton, J. M. (2001). *How The Stock Market Works?* New York: Prentice Hall Press.

Machiraju, H. R. (2019). *Merchant Banking*. New Delhi: New Age Publishers.

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**Syllabus of Four Year Under-Graduate Programme (FYUGP),
under NEP-2020**

**B.Com. Semester-V
(Session 2022-2026)**

Code	Paper Name	Credit	Internal Exam	End Semester Exam	Practical Exam	Full Marks
MN-1C	Project Management	4	25	75		100
MJ-9	Goods & Services Tax	4	25	75		100
MJ-10	Cost Accounting	4	25	75		100
MJ-11	Management Accounting	4	25	75		100
IAP	Internship/ Apprenticeship/ Field Work/ Dissertation	4	15	Project-60	Viva-25	100

**B.Com Sem-V
MN-1C/ Minor Paper-IC**

PROJECT MANAGEMENT

Objective: The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the concept and attributes of projects, project management system, process and its principles;
2. Perform technical feasibility, marketing feasibility and commercial viability; using NPV.
3. Develop schedule for a specific project and its appraisal using various techniques;
4. Calculate project duration and assess project cost;
5. Evaluate project management in terms of risk and performance.

Unit 1: Introduction

18 Lectures

Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Identification of investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study.

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Unit 2: Project Preparation and Budgeting

10 Lectures

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Project budget.

Unit 3: Project Scheduling and Appraisal

10 Lectures

Decomposition of work into activities, determining activity-time duration. Social Cost Benefit Analysis in Public and Private Sector.

Unit 4: Project Planning Techniques

08 Lectures

Determine project duration through critical path analysis using PERT & CPM techniques.

Unit 5: Project Risk and Performance Assessment

14 Lectures

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report.

Practical Exercises: The learners are required to:

1. Identify the project running in the local area and list the activities required for project completion;
2. Develop time estimates for various activities;
3. Identify the critical activities of the project using CPM technique;
4. Find out the delays in the activities, if any, and their impact on cost and project completion.

Suggested Readings:

Chandra. P. (2019). *Projects: Planning, Analysis, Selection, Financing, Implementation and Review*. New Delhi: Tata McGraw Hill.

Gidwani & Clements J P (2015). *Project Management*. New Delhi: Cengage Learning Pvt. Ltd.

Gray, C. F., Larson, E. W., & Desai, G. V. (2014). *Project Management: The Managerial Process*. New Delhi: Tata McGraw-Hill.

Khatua, S. (2011). *Project Management and Appraisal*. Oxford: Oxford Press University.

Rashmi Agrawal (2021) Project-Appraisal & Management : Taxmann Publication

Note: Learners are advised to use latest edition of text books.

B.Com Sem-V
MJ-9 / Major Paper-9

GOODS & SERVICES TAX (GST)

Objectives: The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law.

Learning Outcomes:

After the completion of the course, the learners will be able to:

1. Explain concept, need, and utility of indirect taxes;
2. Understand and analyse the taxable event, i.e., supply under GST;
3. Describe the provisions relating to levy of GST;
4. Identify exemptions for different types of goods and services;
5. Examine implications of input tax credit;
6. Explain the various procedures under GST;
7. Analyse provisions regarding penalties and interest;
8. Prepare and file GST return online.

Unit 1: Introduction

10 Lectures

Concept and features of Direct and Indirect Taxes, Difference between Direct and Indirect Taxes, Concept and need of GST, Relevant Definitions under GST law, Types of GST, Constitutional amendments of GST, Salient features of GST.

Unit 2: (a) Concept of Supply under GST law

08 Lectures

Concept of Supply, Composite and mixed supply, Place of Supply, Time of supply and Value of taxable supply.

(b) Levy and Tax Collection of GST

10 Lectures

Basis of Charge of GST, Inter-State Supply, Intra-State supply, Composition Levy, Exemption from GST, Power to Grant Exemptions, Exempted Goods under Exemption notifications, Exempted Services under Exemption notification.

Unit 3: Input Tax Credit under GST law

08 Lectures

Definition of ITC, Eligibility and Conditions for taking Input Tax Credit, Apportionment of credit and blocked credits, Availability of credit in special circumstances, Manner of distribution of credit by input service distributor (ISD).

Unit 4: Registration under GST law

10 Lectures

Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration, Amendment of registration, Cancellation of Registration, Revocation of Cancellation of Registration.

Unit 5: Other Procedures under GST

14 Lectures

Challan and Tax invoice, credit and debit notes, , Different types of GST returns and filling times, Different assessments under GST, Interest applicable under GST (Period), Offence & Penalty under GST, , GST Authorities, Audit under GST, Special Audit.

Practical Exercise:

Learners are required to:

1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on computation of input tax credit for hypothetical firm.
6. Practical problems on payment of tax and interest, if any, for hypothetical firm.

Suggested Readings:

Ahuja, G., & Gupta, R. (2020). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.

Mehrotra, H.C., & Agarwal, V. P. (2019). *Goods and Services Tax GST*. Uttar Pradesh: Sahitya Bawan Publications.

Singhania, V. K., & Singhania, M. (2020). *Students' Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.

Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.

The ICIAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and 3]

Dr. K.M. Bansal (2024) G.S.T. & Customs Law: Taxmann Publication

Note: Latest edition of the text books should be used.

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B.Com Sem-V
MJ-10 / Major Paper-10

COST ACCOUNTING

Objective: The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Determine various types of cost of production;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Compute employee cost & employee productivity;
4. Determine cost under job costing, batch costing, process costing & contract costing;

Unit 1: Concept and Nature of Cost Accounting

17 Lectures

Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control.

Material Cost

Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department, Inventory control, Methods of pricing material- LIFO, FIFO, HIFO, Simple and Weighted Average. Determination of Economic Order Quantity (EOQ). Treatment of waste, scrap, spoilage, defective and obsolescence.

Unit 2: Employee Cost and Overheads

13 Lectures

Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost.

Overheads: Definition and classification, Production overheads - allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption& under-absorption of overheads, Administration and selling & distribution overheads - methods of ascertainment.

Unit 3: Methods of Costing: Job Costing, Batch Costing and Process Costing

16 Lectures

Cost Sheet- Meaning, Definition, Features, Importance, Preparation of Cost Sheet for Manufacturing and Service Sector

Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet.

Meaning of Batch Cost and its application in today's industry-

Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment. Joint Product and Bye Products in process costing.

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Unit 4: Methods of Costing: Contract Costing**10 Lectures**

Meaning, features and types of contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract.

Unit 5: Activity Based Costing (ABC)**04 Lectures**

Concept significance and salient features, stages and flow of costs in ABC: Basic components of ABC. Application of ABC in a manufacturing organisation and service Industry.

Practical Exercises:

The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the cost system.
3. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes.
5. Suggest ideal cost system.
6. Calculate impact of material consumption, usage and wastages on total material cost.
7. Prepare of different format of acquisition of material and storage.
8. Determine total labour cost.
9. Suggest suitable cost system for different types of services organisation.
10. Visit industries to understand process costing, ABC concept.

Suggested Readings:

Banarjee, B. (2014). *Cost Accounting – Theory and Practice*. New Delhi: PHI Learning Pvt. Ltd.

Kishor, R. M. (2024). *Taxmann Cost Accounting*. New Delhi: Taxmann Publication Pvt. Ltd.

Lal, J., & Srivastava, S. (2013). *Cost Accounting*. New Delhi: McGraw Hill Publishing Co.

Mowen, M. M., & Hansen, D. R. (2005). *Cost Management*. Stanford: Thomson.

Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

R.M. Kishore (2024) Strategic Cost Management : Taxmann Publication

Note: Latest edition of the books should be used.

Handwritten signatures and dates:

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- Bottom right: "W. Chaibasa" (Signature), "17/12/2024" (Date), "Kolhan University" (Text)
- Bottom center: "T. Manik" (Signature), "17/12/2024" (Date)
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B.Com Sem-V
MI-11 / Major Paper-11

MANAGEMENT ACCOUNTING

Objective: The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

Learning Outcomes:

After completing the course learners will be able to:

1. Describe the concept of management accounting;
2. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;
3. Compute standard costs and analyse production cost preparing variance report;
4. Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique;
5. Analyse the role of ERP in Business Decision Making.

Unit 1: Introduction

11 Lectures

Meaning, Objectives, Nature, Scope, Functions and importance of management accounting; Types of Management Accounting, Difference between financial accounting, cost accounting and management accounting; Meaning, Importance and Limitations of Financial statement; Cost concepts used in managerial decision making.

Ratio Analysis : Meaning and Definition, Objective, Limitation, Classification of Ratio : Liquidity Ratio, Capital Structure or Leverage Ratio, Profitability Ratio.

Unit 2: Budget and Budgetary Control

14 Lectures

Concept of budget; Nature of Budget, Purpose, Advantages & Limitation of Budgeting, different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting;

Unit 3: Standard Costing

14 Lectures

Meaning of standard cost and standard costing; Salient features of Standard Cost, Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing; Meaning of Variance and Variance Analysis – material, labour & overheads.

Unit 4: Marginal Costing

14 Lectures

Meaning of Absorption Costing and Marginal Costing; Difference between Absorption Costing and Marginal Costing, uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - algebraic and graphic methods. Angle of incidence and margin of safety.

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Unit 5: Software Based Managerial Decision Making

07 Lectures

Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making.

Practical Exercise:

The learners are required to:

1. Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, student association, college and also purchase/production/sales budget for a small factory.
2. Compute Break Even Sales for small shops like Grocery (kirana) store, pharmacy, etc. by finding out monthly sales volume, variable expenses and fixed expenses.
3. Based on the Break-Even Sales, a report shall be prepared and submitted to the proprietor suggesting possible improvement in the performance.
4. Apply standard costing in factories/industries available in the locality.
5. Analyse and interpret case studies on unit 4.

Suggested Readings:

Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., &Schatzberg, J. (2005). *Introduction to Management Accounting*. New Jersey: Pearson Prentice Hall.

Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). *Management Accounting Information for Decision-Making and Strategy Execution*. London: Pearson Education.

Hilton, R. W., & Platt, D. E. (2011). *Managerial Accounting: Creating Value in a Global Business Environment*. New York: McGraw Hill Education.

Singh, S. (2016). *Management Accounting*. New Delhi: PHI Learning.

Goel, R. (2013). *Management Accounting*. Delhi: International Book House Pvt. Ltd.

Arora, M. N. (2014). *Management Accounting*. New Delhi: Himalaya Publishing House Pvt. Ltd.

Maheshwari, S. N., & Mittal, S. N. (2017). *Management Accounting-Principles & Practice*. New Delhi: Mahavir Publications.

Singh, S. K., & Gupta, L. (2010). *Management Accounting-Theory and Practice*. New Delhi: Pinnacle Publishing House.

Khan, M. Y., & Jain, P. K. (2017). *Management Accounting: Text, Problems and Cases*. New Delhi: Tata McGraw Hill Education.

Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). *Managerial Decision Modelling with Spreadsheet*. London: Pearson Education.

George E. M. (2000). *Management Decision Making: Spreadsheet Modelling, Analysis, and Application*. Cambridge: Cambridge University Press.

R.P. Rastogi (2021) Management Accounting : Taxmann Publication

Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Note: Learners are advised to use latest edition of text books.

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B.Com Sem-V
IAP

Internship/ Apprenticeship/ Field Work/ Dissertation

Students are required to undergo survey of your area (Kolhan region, East Singhbhum, West Singhbhum and Seraikela-Kharsawan) and submit a project report on any one of the following topics:-

1. Study on role of Entrepreneurship in Economic Development, challenges and suggestions for further upliftment on any one of the following topics:
 - a) Entrepreneurship
 - b) Women Entrepreneurship
 - c) Tribal Entrepreneurship
 - d) Social Entrepreneurship
2. Study on consumer satisfaction and perception of consumer towards Tata Products and ancillary products .
3. To identify various Startups supplying their products or Services or both through E-Commerce platform and also identify innovative practices adopted by them.
4. Role of Banking Sector in Rural Finance.

Suggested Readings:

Abha Mathur (3rd Ad) Entrepreneurship : Taxmann Publication

Abha Mathur (1st Ad) Entrepreneurship Development: Taxmann Publication

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**Syllabus of Four Year Under-Graduate Programme (FYUGP),
under NEP-2020**

B.Com. Semester-VI
(Session 2022-2026)

Code	Paper Name	Credit	Internal Exam	End Semester Exam	Practical Exam	Full Marks
MN-2C	Rural Development	4	25	75		100
MJ-12	Auditing	4	25	75		100
MJ-13	Organisational Behaviour	4	25	75		100
MJ-14	Advanced Financial Accounting	4	25	75		100
MJ-15	Banking and Insurance	4	25	75		100

MN-2C: RURAL DEVELOPMENT

Objective: The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development.

Learning Outcomes: After completing the course learners will be able to:

1. Describe the concept of rural development;
2. Analyse various skill development and capacity building programmes;
3. Describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects;
4. Prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy in India;
5. Assess the impact of infrastructure development in rural India;
6. Evaluate the rural development programmes in India.

COURSE CONTENTS

UNIT 1: Introduction & Demographic Dividend

Concept and connotations of Rural Development, basic elements of Rural development, Rural development policies in India, Demographic characteristics of rural people, issue of Urban migration, Rural work force, Challenges and opportunities for demographic dividend, Income Generation and Poverty alleviation.

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UNIT 2 : RURAL Economy of India

Size and structure of the rural economy, characteristics of the rural sector—Agriculture, Allied sectors, Non farming sectors, Rural Industrialization and Entrepreneurship.

UNIT 3: Rural Finance

Rural credit and indebtedness, Institutional support of NABARD, Nationalised commercial Banks, Regional Rural banks and cooperatives:

UNIT 4: Rural Infrastructure

Road infrastructure and communication Network, rural electrification and non conventional energy sources, Rural primary health care facilities; Rural educational institutions, Rural regulatory markets, Market for rural products.

UNIT 5 : Rural development programmes in India:

Rural Developments programmes in India, role of Government organisations and Voluntary Agencies, Non government organisations, Role of corporate sector in rural development.

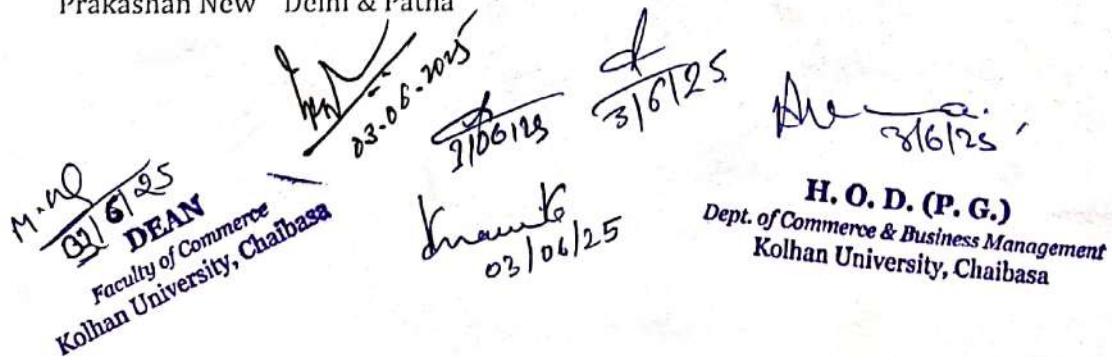
Practical Exercises:

The learners are required to:

1. Analyse various programmes related to skill development and capacity building for employment and entrepreneurship using primary/secondary data with the help of appropriate statistical tools.
2. Prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy.
3. Evaluate the impact of rural infrastructure development using primary/secondary data with the help of appropriate statistical tools.
4. Evaluate rural development programmes and rural infrastructure to see the impact on rural life using primary data and with the help of appropriate statistical tools.

Suggested Reading:

1. Singh, K. (2008) Rural Development – principles, policies and management New Delhi: Saga Texts
2. Samanta R.k (2000) New vista in Rural Development strategies & Approaches, Delhi: B. Republishing Corporation.
3. Datta Gaurav & Mahajan Ashwani: Datt & sundharam Indian Economy: S chand & company Ltd New Delhi
4. Sahu, B.K (2003): Rural Development in India .New Delhi: Anmol publications Pvt Ltd
5. Verma Ajeya: Performance of Regional Rural Banks in Bihar & Jharkhand: Janki Prakashan New Delhi & Patna



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MJ-12: AUDITING

Objective: The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.

Learning Outcomes: After completion of the course, learners will be able to:

1. Analyse and interpret the qualitative features of information provided in the Financial Statements of a company;
2. Analyse and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company;
3. Compute and analyse accounting ratios of a company;
4. Conduct fund flow and working capital analysis;
5. Conduct cash flow analysis using cash flow reporting software.

Course contents**Unit 1 : Auditing Concepts & Audit Documents and Audit evidence**

Meaning, Nature, Objectives, Advantages and Limitations of Auditing, classification of Audit, Error and Frauds and Auditors duty. Ethical principles and Concept of auditor's independence, Delegation and supervision of Audit work. Nature and purpose of Audit Documentation, Audit evidence, Type of Audit evidence and Audit sources.

Unit 2: Internal Control, Internal check, Audit sampling

Meaning, Objectives, and Features of Internal control system, Internal control questionnaire and checklist, Internal control and IT Environment, Concept of audit risk, internal audit ; Test checking, audit sampling and sampling method.

Unit 3: Vouching and verification:

Meaning and Objectives of Vouching; Procedure of vouching; Vouching of Cash book and Bank details; Verification of Assets and Liabilities

Unit 4: Audit of companies

Auditor's qualifications, disqualification, appointment, Rotation, Remuneration. Right and Duties of Auditor's. Auditor's Report contents and types. Audit attestation and certification. Audit of limited companies under the companies Act 2013. Overview of audit standards

Unit 5: Special Areas of Audit

Cost audit, Tax audit, management audit, Energy audit, Environment audit, systems audit, safety audit, Audit of Banking companies and not for profit organisations like Club and Charitable organisations.

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Dr. Anil K
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Practical exercises:

The learners are required to:

1. Prepare Audit Programme for conducting audit of receipts of a school/charitable institution.
2. Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
3. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.
4. Perform vouching of cash book of college/student functions, small business firms, club etc. to gain a practical knowledge.
5. Perform dummy audit of a club, college, and a small business firm.

Suggested Readings

1. Aruna, J (2016) Auditing; Taxmann Publication Delhi.
2. Kumar, R & Sharma, V (2015) Auditing Principles and Practice. PHI Learning Delhi.
3. Sharma T. R.: Auditing; SAHITYA BHAWAN PUBLICATION: AGRA
4. Sharma A. k & Gupta, L: Auditing Principles and practice; Galgotia Publication.
5. Kamal. G.: Contemporary Auditing: Tata McGraw Hill Publication Company.
6. Tandon. B. N. Sudharsnam. S. & Sundharabahu. S.: A Hand Book on Practical Auditing. S. Chand & Company LTD New Delhi.

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MJ -13 : ORGANISATIONAL BEHAVIOUR

Objective: The course aims to develop a theoretical understanding among learners about the structure and behaviour of organisation as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

Learning Outcomes: After completion of the course, learners will be able to:

1. Differentiate between various types of personality using standard tools;
2. Appreciate the applicability of decision making process in real life situations and use TA and Johari Window;
3. Have knowledge to understand the level of motivation in employees;
4. Describe characteristics of a leader;
5. Learn how to build a supportive organisational culture.

Course contents

Unit 1 : Introduction to Organisational Behaviour

Concept, determinants, Challenges and Opportunities Of Organisational Behaviour. Contributing disciplines of Organisational Behaviour. Organisational Behaviour Models.

Unit 2 : Individual Behaviour

Personality- Type A and B. Big Five personality types. Factors influencing personality. Values and Attitudes—concept and types of values: Terminal value and Instrumental value. Components of attitude. Job related attitudes. Concept of perception and Emotion. Importance. Factor influencing perception, Emotional Intelligence.

Unit 3 : Dynamics of organisational Behaviour

Concept and determinants of Organisational culture. Managing of organisational change. Individual and organisational factors to stress. Prevention and Management of stress.

Unit 4 : Decision making and communication

Concept and nature of decision making process. Individual versus group decision making. Communication and feedback.

Unit 5 : Motivation and leadership, power and conflict

Meaning and importance of Equity theory of motivation. Vroom valence expectancy theory of motivation. Mc Clelland's theory of motivation. Meaning and concept of leadership. Trait theory, transactional and charismatic leadership. Meaning of Power and conflict, power tactics, sources of conflict.

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Dr. S. B. Patil
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Practical Exercises:

The learners are required to:

1. Assume a case for decision making in business context, write a report and present how they would proceed step by step to arrive at the final decision;
2. Design a questionnaire to measure the level of motivation & intrinsic motivation using Ken Thomas Theory;
3. Consider your role model of a leader and describe the characteristics of that leader;
4. Practice stress management tools including meditation;

Suggested books:

1. chhabra.T. N. Management Process & Organisational Behaviour. Sun India Publications New Delhi.
2. Khanka S.S : Organisational Behaviour (text and cases) S.Chand& company PVT LTD New Delhi
3. ROBBINS. S. P. & Judge. T. A.: Organisational Behaviour. London Pearson Education New Delhi
4. Singh. A. K. & Singh .B. P.: Organisational Behaviour. ; Excel Book Pvt Ltd New Delhi.

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MJ-14 : ADVANCED FINANCIAL ACCOUNTING

Objective: The course aims to impart advanced knowledge on financial accounting applicable in business enterprises of special nature and on Government accounting system.

Learning Outcomes: After completion of the course, learners will be able to:

1. Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system;
2. Apply appropriate software to workout royalty accounts;
3. Prepare accounts relating to consignment business;
4. Provide services to departmental stores in preparing departmental accounts;
5. Guide business enterprises in preparing and submitting insurance claim statement against business losses;
6. Compare commercial accounting system with Government accounting system;
7. Explain Government financial administration.

Course contents:

Unit 1: Accounting for Hire purchase and Instalment systems:

Meaning, Features, difference of Hire purchase and Instalments; Accounting record under hire purchase and instalment transactions system including transactions for high value and small value.

Unit 2: Royalty Accounts and consignment Account:

Meaning of Royalty, Difference between Rent and royalty, minimum rent, redeemable minimum rent, short working, Accounting transactions/ records for royalty including strike, less work, and Lock out.

Meaning of consignment. Difference between sale and consignment, accounting treatment for consignment transactions and preparation of accounts in the books of consignor and consignee.

Unit 3: Departmental Accounts:

Meaning of departmental accounts. Difference between branches and department, Allocation of expenses. System of preparation of departmental trading and profit and loss accounts, inter—department transfer.

Unit 4: Branch Accounts:

Meaning and objectives of Branch accounts. Types of branches. Accounting records in the books of head office and branch / branches. Independent branch including foreign branch and whole sale branch. Branch keeping full system of Accounting.

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Unit 5: computerised Accounting system :

Evolution of computerised accounting system, meaning of computerised accounting system. Features of computerised accounting system. Requirement of computerised accounting system. Automation of computerised accounting system. Advantages and disadvantages of computerised accounting system. Sources of accounting software. Classification of accounting packages. Generic considerations before sourcing accounting software. Comparison between manual accounting system and computerized accounting system.

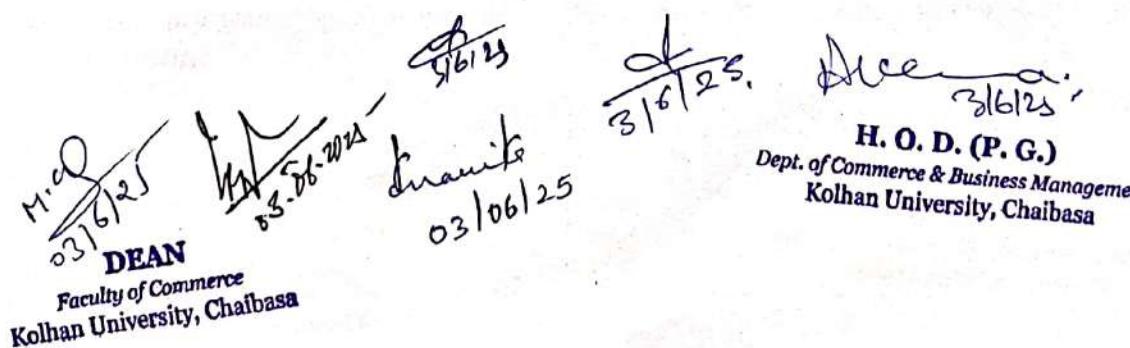
Practical Exercises:

The learners are required to:

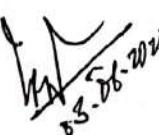
1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system and provide comparative data for decision making.
2. Prepare Royalty Accounts with appropriate software.
3. Visit a local departmental store to gain in-house knowledge on accounts keeping.
4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit

Suggested Readings:

1. Shukla S.M. FINANCIAL ACCOUNTING: Sahitya Bhawan Publication, AGRA.
2. Mehta. B.K., Pani. P.k., Chakraborty. J.K.: FINANCIAL ACCOUNTING. Shiksha Sager publisher & Distributers .
3. Shukla. M.C., Grewal.T.S., Gupta .S.C. : ADVANCED ACCOUNTING (VOL-1); S.Chand & company LTD New Delhi.
4. Gupta. R.L., Radhaswamy. M.: ADVANCED ACCOUNTING (vol-1). Sultan Chand & Sons, New Delhi.
5. Goyal. V. K.: FINANCIAL ACCOUNTING.: S.Chand & company LTD New Delhi...
6. Maheshwari . S.N., Maheshwari. .S.K. & Maheshwari. .S.K.: FINANCIAL ACCOUNTING. : Vikas publishing House Pvt Ltd New Delhi.
7. Tulsian . P.C.: FINANCIAL ACCOUNTING: Tata Mc Graw Hill publishing CO. Ltd New Delhi.
8. Goyal. Bhushan Kumar. Tiwari. H.N.: FINANCIAL ACCOUNTING. Taxmann Publication New Delhi.
9. Ahuja.G & Gupta. R : Direct Taxes Ready Reckoner. Wolters kluwer India Put Ltd New Delhi.

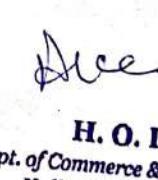


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MJ-15: Banking and Insurance

Objective: The course aims to impart knowledge about the basic principles of the banking and insurance.

Learning Outcomes: After completion of this course, learners will be able to:

1. Explain the meaning, scope and functions of Banking along with legal framework;
2. Assess the operations of banking and its services;
3. Evaluate the lending operations of banks and identify causes of NPA in banks;
4. Explain the concept of insurance and its principles;
5. Explain types of insurance and regulatory framework of insurance.

Course contents:

Unit 1: Banking Business

Definition and types of banks: commercial banks, Regional Rural banks (RRB's), cooperative banks. Function of commercial Banking. Reserve bank of india : Function, Role and monetary policy management. Foreign banks in india; advantages and disadvantages of foreign banks.

Unit 2 : Banking Operations

Credit allocation policies of commercial banks, cheque: definitions, features and types of Endorsement. Digitisation of banking and other financial services: Internet banking, Mobile banking . Electronic clearing system (ECS), Electronic fund transfer (EFT), E-payment, E-money, Unified payment Interface (UPI). Anti money Laundering Guidelines.

Unit 3 : Loan and Advances

Types of loans and advances, Advances against various securities; Basel Accord; merit and weaknesses of the Basel. Meaning of Non performing assets. Types of non performing assets and its treatment in balance sheet of banks.

Unit 4 : Financial institutions

Development Financial institutions (DFI's), non banking financial companies (NBFC's) , Mutual Funds, Financial regulations in India. Financial sector reforms including financial inclusion.

Unit 5: Insurance Business

Kind of business Risk. Principles of business Risk. Risk management. Concept, characteristics and functions of Insurance Business. Principles of insurance contract . double insurance, and Reinsurance . Condition of life insurance policy. Different types of insurance policies- Life , Fire and Marine insurance. procedure and Settlements of claims. Regulatory frame work of insurance -IRDA Act 1999, objective, power and Functions of IRDA.

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Practical Exercises:

The learners are required to:

1. Describe the procedure of opening a bank account-current A/C, savings A/C, recurring A/C, and fixed deposit A/C on the basis of your experience.
2. Practice online account opening, E-banking operations, and UPI transfers.
3. Analyse the Balance sheet of a bank with respect to loans and advances and to identify the stressful assets.
4. Prepare the documents of a hypothetical insurance claim.
5. Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their efficiency.

Suggested Readings

1. Agarwal, O. P. (2011). *Banking and Insurance*. New Delhi: Himalaya Publishing.
2. Black, K. J., & Skipper, H. J. (2000). *Life and Health Insurance*. London: Pearson Education.
3. Gupta, P. K. (2011). *Insurance and Risk Management*. New Delhi: Himalaya Publishing.
4. Mishra, M. N., & Mishra, S. B. (2007). *Insurance Principles and Practice*. New Delhi: S. Chand Publishing.
5. Suneja, H.R. *Practical and Law of Banking*. Himalaya Publishing House.

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**Syllabus of Four Year Under-Graduate Programme (FYUGP),
under NEP-2020**

**B.Com. Semester-VII
(Session 2022-2026)**

Code	Paper Name	Credit	Internal Exam	End Semester Exam	Practical Exam	Full Marks
MN-1D	Basics of Management	4	25	75		100
MJ-16	Principles of Marketing	4	25	75		100
MJ-17	Human Resource Management	4	25	75		100
MJ-18	International Business	4	25	75		100
MJ-19	Personal Tax Planning and Tax Management	4	25	75		100

MN-1D : Basics of Management

Objective: The course aims to provide learners with an understanding of basic management concepts, principles, and practices.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain competitive landscape of a company using Porter's five force model;
2. Appreciate the applicability of SWOT analysis of a company;
3. Interpret the relevance of delegation and decentralization of authority in an organisation;
4. Analyze the various needs of an individual using Maslow's Need-Hierarchy Theory;
5. Examine various management techniques in successfully running a business organisation.

Course Contents

Unit 1 : Introduction

Management concept and Need, Managerial Functions, Evolution of Management thought-classical approach-Taylor, Fayol, Neo-classical and Human Relations Approaches-Mayo, Hawthorne Experiments, Behavioural approach.

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Unit 2 : Planning

Planning definition, Six P's of planning: characteristics of planning Benefit of Planning, Limitation of planning, principles of effective planning, strategic planning, and type of strategies. Environment Analysis and diagnosis (Internal and External environment) Importance, Techniques (SWOT/TOWS/WOTS—UP, BCG Matrix, competitor Analysis).

Unit 3: Organizing

Concept and Process of organization—span of Control, Principles of organization, Benefits of good organization, and Types of authority Line, Staff and Functional: Decentralization, Delegation of authority; Formal and Informal organisation. Type of informal groups, distinction between formal and informal organization, Benefit and Disadvantages of informal organization. Organizational development.

Unit 4 : Staffing and Leadership

(A) Concept of staffing, Need of proper staffing, Recruitment, selection, placement, training and Development—Types of training, Methods of training. Performance appraisal—Appraisal system, Performance appraisal method.

(B) Motivation and Leadership: concept, Importance, Types of Motivation, Motivation theories: Maslow's Need- Hierarchy theory, Herzberg's Two- factor theory, McGregor's theory of X and Y.

(C) Leadership --- importance of Leadership, Quality of leadership, Leadership style.

(D) Communication: Concept, Importance, purposes of communication, Formal and Informal communication, process of communication oral and written communication, Barriers to communication.

Unit 5 : Control

Concept, process, limitation, principles of effective control system, technique of control—ratio Analysis, Budgetary control, zero base Budgeting.

Practical Exercises

The learners are required to:

1. Present a role play on bounded rationality or on any aspect of decision making.
2. Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
3. Using Maslow's Need-Hierarchy Theory, analyse their needs and prepare a report.
4. Present a simulation exercise demonstrating barriers to communication in an organisation.

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5. Demonstrate various types of Leadership Styles in the form of Role Play by identifying real life leaders from the corporate world.

Suggested Reading

1. Tripathi P.C & Reddy P.N = Principles of Management, Tata McGraw-Hill Publishing company Limited New Delhi.
2. Saxena, S, C & Gupta, R.C = Management principles and application Sahitya Bhawan publication Agra
3. Chandan, J.S= Management theory and practices Vikas publishing House PVT LTD.

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MJ-16 : Principles of Marketing

Objective: The course aims to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

Learning Outcomes: After completing the course, the learners shall be able to:

1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
2. Analyse the process of marketing decisions involving product development and its role in value creation.
3. Analyse the process of marketing decisions involving product pricing and its distribution, and assess the impact on value creation.
4. Analyse the process of marketing decisions involving product promotion and its role in creating communication value for customers.
5. Learn various developments in marketing area that may govern marketing decisions of a firm and also various ethical and legal issues.

Course Contents

Unit 1 : Introduction

Marketing—Meaning, Nature, Scope and Importance of Marketing. Marketing concept, Marketing Mix, Strategic marketing planning.

Unit 2: Understanding Consumer Behaviour and Market Selection

(A) Consumer behaviour; meaning, Nature, importance/Need of studying consumer behaviour... Consumer buying process. Factors influencing consumer buying decisions.

(b) Market selection: choosing market value through STP. Market Segmentation Concept and bases of product positioning, Concept and bases of product differentiation. Product life cycle, Factors influencing product life cycle.

Unit 3: Marketing Mix Decision-Product

Concept and Classification of product decisions. Product line decision, Strategies/policies. Product mix strategy. New product development- concept Causes and Steps in new product development process. Product life cycle.

Branding—concept, objectives, advantages, Disadvantages. Brand strategies/policies. Patent, Packaging—Levels/ classification of packaging .Role/Functions/Importance of packaging. Packaging policies.

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Unit 4 : Marketing mix Decision- pricing and distribution

(a) Meaning of price and pricing. Objectives /Importance or Significance of pricing. Factor affecting price determination. Pricing policies/ method. Pricing strategies.

(b) Channel of Distribution; Meaning, Function of channel of distribution. Types of channel of distribution. Factor affecting choice of channel of Distribution. Wholesalers, Meaning of Wholesale, persons/ Agencies involved in wholesaling.

Retailer; Meaning of retailer, Classification of retailers / retail formats, Management of retailing operations.

Unit 5 : Promotion Decisions and development in Marketing

(a) Promotion Decisions; Importance, role of promotion. Promotion methods-Advertising, Personal selling, sales promotion, Public Relations, Publicity and Direct marketing. Promotion mix.

(b) Relationship Marketing- Concept and Dimensions. Sustainable Marketing -concept and issues. Rural marketing - concept and issues. Drivers of growth in rural marketing. Social marketing tools and issues. Digital marketing tools and issues. Online marketing, Green marketing, direct marketing concept and issues.

Practical Exercises:

The learners are required to:

1. Analyse the impact of various environmental forces in the context of a given durable and non-durable product.
2. Analyse the marketing mix strategy of a durable and non-durable product.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
4. Analyse the case of product line extension and impact on business performance.
5. Analyse the distribution strategy of a given product.
6. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

Suggested Readings:

Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing*. New York: McGraw Hill.

Grewal, D., & Levy, M. (2017). *Marketing*. New York: McGraw Hill Education.

Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing*. London: Pearson Education.

Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). *Principles of Marketing: A South Asian Perspective*. London: Pearson Education.

Mahajan, J. P., & Mahajan, A. (2014). *Principles of Marketing*. Delhi: Vikas Publications.

Saxena, R. (2006). *Marketing Management*. Delhi: Tata McGraw Hill Education.

Sharma, K., & Aggarwal, S. (2018). *Principles of Marketing*. Delhi: Taxmann Publication.

Handwritten signatures and official seals of the Dean and H.O.D. for the Faculty of Commerce, Kolhan University, Chaibasa. The signatures include 'M.D. 03/06/25', 'H.O.D. 03/06/25', 'T. B. US 03/06/25', 'K. Manik 03/06/25', and 'H. O. D. (P. G.) 03/06/25'. The official seal of the Faculty of Commerce, Kolhan University, Chaibasa is also present.

MJ-17 : Human Resource Management

Objective: To acquaint learners with the techniques and principles to manage human resources of an organisation.

Learning Outcomes: After the completion of the course, the learners will be able to:
 1 Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;

- 2 a. Prepare a Human Resource Plan in an organisation;
- b. Prepare a report on job analysis;
- c. Organize an induction programme in an organisation;
- 3 Analyse the applicability and use of different kinds of training and development strategies in real life scenarios;
- 4 a. Organize counselling sessions for employees in an organisation;
- b. Design incentive schemes for different job roles in an organisation;
- 5 Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation.

Course Contents

Unit 1 : Introduction to Human Resource Management

Meaning, concept, characteristics, Objective, Role, Scope and Functions of Human Resource Management. Evolution of HRM. Functions and competencies of Human Resource manager. Emerging challenges of Human resource management. Workforce diversity, Empowerment.

Unit 2 : Acquisition of Human Resource

Human resource planning- Job analysis, Job description, job specification. Incentives and Fringe Benefits. Recruitment—Concept and Sources; Selection-concept and process; Test and interview; Placement, Retention.

Unit 3: Training and Development

Concept and importance; Training and Development methods-Apprenticeship, job rotation, In-basket, conference and seminars. Training process outsourcing.

Unit 4 : Performance Appraisal and Compensation Management

Performance appraisal-Concept, Objectives and Process of performance appraisal. Method or techniques of performance appraisal.

Compensation-Concept and Objectives of compensation management. Policies, Structure of compensation. Approaches to compensation management. Performance linked compensation.

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Unit 5 : Maintenance of employees and Emerging Horizons of HRM

Employee Health and safety; Employee welfare; social security (excluding legal provision) employer-employee relations; Grievance handling and redressal. Industrial disputes: causes and settlement.

Practical Exercise:

Learners are required to:

1. Develop a human resource plan for a select organisation.
2. Conduct job analysis for any two positions in a select organisation and present the report of the same
3. Design an induction programme and perform role play for select organisation.
4. Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios.
5. Participate in role play on employee counseling.
6. Draft incentive schemes for different job roles in their organisation.

Suggested Readings

Mondy, A. W., & Noe, R. M. (1999). *Human Resource Management*. London: Pearson.

Decenzo, D. A., & Robbins, S. P. (2009). *Fundamentals of Human Resource Management*. New Jersey: Wiley.

Dessler, G., & Varkkey, B. (2011). *Human Resource Management*. New Delhi: Pearson Education.

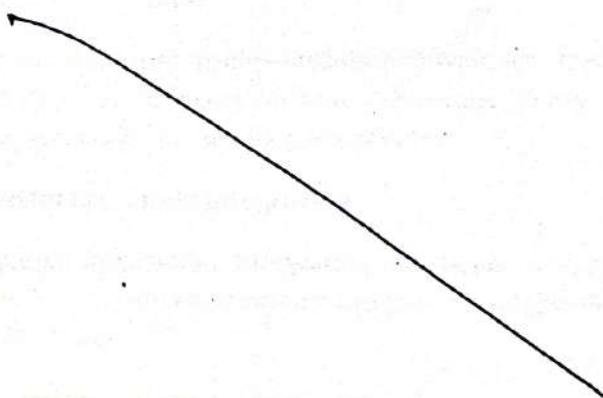
Chhabra, T. N. (2004). *Human Resource Management*. Delhi: Dhanpat Rai & Co..

Aswathappa, K. (2007). *Human Resource Management*. New Delhi: Tata McGraw-Hill.

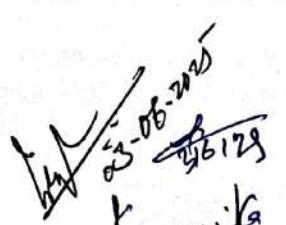
French, W. L. (1994). *Human Resource Management*. Boston: Haughton Mifflin.

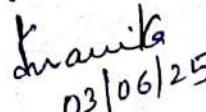
Gupta, C. B. (2018). *Human Resource Management*. Delhi: Sultan Chand & Sons.

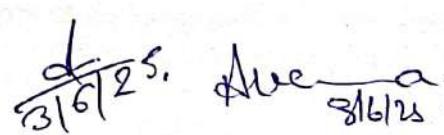
Rao, V. S. P. (2002). *Human Resource Management: Text and Cases*. Delhi: Excel Books.











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MJ-18 : International Business

Objective: The course aims to introduce learners to the international business, trading and financial environment. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

Learning Outcomes: After completing the course, the learners will be able to:

1. Explain the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment (including various modes of entry);
2. Know the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and understand the concept of Balance of payment account and its components;
3. Explain the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank;
4. Assess international financial environment, and basic features of the foreign exchange market – its characteristics and determinants;
5. Examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

Course Contents

Unit 1 : Introduction to International Business

Meaning, Nature, Scope and Importance of international business. Complexities of international business. Mode of entry into international business. International Business Environment, Economic, Cultural, political and legal environment. Globalization and its importance in world economy. Impact of Globalization.

Unit 2 : International trade

Theories of international trade—Absolute advantage theory, Comparative advantage theory. Heckscher online theory of trade. New trade theory; tariff and non tariff barriers. Balance of payment account and its components.

Unit 3 : Regional Economic Integration

Forms of regional integration. Integration efforts amongst countries in Asia and SAARC. Cost and benefits of regional economic integration. International economic organisations: WTO, World Bank, and IMF.

Unit 4 : International Financial Environment

Foreign exchange rate meaning and Nature. Type of exchange rate systems- Fixed and Floating. Foreign exchange risk and exposure. Spot market, Spot rate Quotations, trading in spot markets, Cross exchange rates.

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Exchange rate determination: Type of exchange rate, Factor affecting exchange rate. Relative inflation rate, interest rate, relative interest rate. Government controls expectations.

Unit 5 : Foreign Direct Investment

Reason for FDI, Modes of FDI, Types of FDI, Benefits and Drawback of FDI. FDI in India. Greenfield investment. Brownfield investment.

Practical Exercises:

The learners are required to:

1. Analyse various regional economic integrations and their impact on Indian business environment.
2. Collect data to assess trends in foreign direct investment flows in India and draw a comparative with other emerging economies.

Suggested Readings:

Bennett, R. (2012). *International Business*. London: Pearson Education.

Charles, W. L. H., & Jain, A. K. (2008). *International Business*, New York: McGraw Hill Education.

Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. (1998). *International Business*. Nashville: Southwestern Publishing Group.

Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. (2016). *International Business*. London: Pearson Education.

Griffin, R. W., & Pustay, M. W. (2002). *International Business-A Managerial Perspective*. New Jersey: Prentice Hall.

Menipaz, E., & Menipaz A. (2011). *International Business: Theory and Practice*. New Delhi. Sage Publications India Pvt. Ltd.

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MJ-19 : PERSONAL TAX PLANNING AND TAX MANAGEMENT

Objective: The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning. It also aims to explain how systematic investment and selection of investment avenues can help in tax planning. The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.

Learning Outcomes: After completion of the course, learners will be able to:

1. Examine how tax planning is useful and essential for every tax payer and to understand the concept of tax evasion and tax planning from direct taxes point of view;
2. Determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the Income Tax Act;
3. Assess the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief;
4. Choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations;
5. Examine the provisions relating to survey, search and seizure and the related powers of various income-tax authorities;
6. Examine the procedure for assessment and recall the time limits for completion of assessments as well as remedies available by way of appeal and revision.

Course Contents

Unit 1: Basic Concepts

Meaning, Need, principles and Objectives of Tax Planning. Tax Avoidance, Tax Evasion and tax management. Scope of Tax planning. Concept of agricultural income and tax treatment and tax planning of agricultural income.

Unit 2: Tax Planning with reference to Residential Status

Tax planning through exempted income for residents/ non residents. Tax planning through permissible deductions for residents/ non-resident.

Unit 3: Tax planning through investments

Permissible Deductions from gross total Income under sec 80C to 80U. Rebate under section 87A. Tax planning through various tax saving investments avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, post office savings schemes and others. Tax deductions under Income tax Act.

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TAX MANAGEMENT

Unit 4: Deduction, Collection and Recovery of Tax

Advance tax, Tax deducted at source, Tax collection at Source, Refund.

Unit 5: Assessment procedures, Income- tax, Authorities and Appeal and Revision:

Income -Tax authorities, Filing return of income, Self-assessment, Best judgement, Appeal and Revisions.

Practical Exercises

The learners are required to:

1. Computation of tax liability of individuals and HUF having different sources of income by considering the special exemption and deduction provisions under each head as well as the deductions from gross total income to minimize tax liability
2. Computation of tax liability of an individual and HUF under the general provisions of the Income-tax Act, 1961 and under section 115BAC to determine which is more beneficial in each case.
3. Assess the remedies available under the Act by way of rectification, appeal and revision in case of aggrieved assesses based on the issue involved and threshold time limit.
4. Filling up return forms based on the details of income and deductions provided in respect of an individual/HUF and TDS details gathered from Form 16, Form 16A and 26AS.

Suggested Readings

Malhotra. H.C.: Income tax law and practice : Sahitya Bhawan Publication, AGRA.

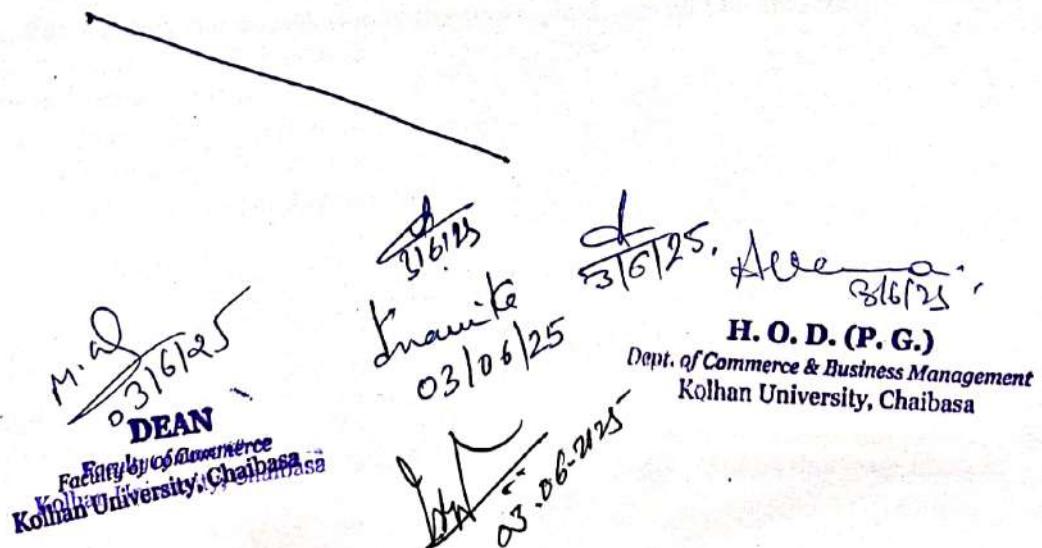
Singhania. V.K. & singhania. K: Direct tax law & practices, TAXMANN publication, New Delhi.

Ahuja. G & Gupta. R : Direct Taxes Ready Reckoner. Wolters kluwer India Put Ltd New Delhi.

Ahuja, G., & Gupta, R. (2018). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.

Gaur, V. P., Narang, D. B., & Gaur, P. (2018). *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.

Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.


 A series of handwritten signatures and dates are arranged in a loose, overlapping cluster. The dates are written in blue ink and include '03/06/25', '03/06/25', '03/06/25', '03/06/25', and '03/06/25'. The signatures are in cursive and appear to be of different individuals. One signature includes the title 'DEAN'. Another includes 'Faculty of Commerce Kolhan University, Chaibasa'. A third includes 'H. O. D. (P. G.) Dept. of Commerce & Business Management Kolhan University, Chaibasa'. A small 'OKEN' logo is visible in the bottom right corner of the page.

P.G. Department of Commerce & Business Management

KOLHAN UNIVERSITY, CHAIBASA



**Syllabus of Four Year Under-Graduate Programme (FYUGP),
under NEP-2020**

**B.Com. Semester-VIII
(Session 2022-2026)**

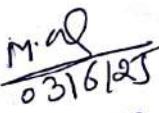
Code	Paper Name	Credit	Internal Exam	End Semester Exam	Practical Exam	Full Marks
MN-2D	Risk Management	4	25	75		100
MJ-20	Fundamentals of Financial Management	4	25	75		100
RC/	Research Internship/Field Work/Dissertation	Total 12				
	Business Research	4	25	75		100
	Statistical Analysis	4	25	75		100
	Project	4				100
OR						
AMJ-1	Strategic Management	4	25	75		100
AMJ-2	Business Research	4	25	75		100
AMJ-3	Statistical Analysis	4	25	75		100

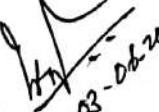
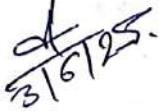
MN-2D RISK MANAGEMENT

Objective: The course aims to provide knowledge and an insight into the spectrum of risks faced by businesses and to learn the techniques of managing risks.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain the types of risk in business;
2. Identify and evaluate business risk;
3. Evaluate various techniques of managing business risk;
4. Perform quantitative analysis of business risk;
5. Analyse financial leverage and credit risk.


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Course contents

Unit 1 : Introduction:

Concept and meaning of Risk, Risk and uncertainty, classification of risk, dynamic nature of risk, type of Risk, systematic and unsystematic Risk, strategic and operational risks, business Risk, Financial Risk, Information Risk, Liquidity Risk.

Unit 2 : Business Risk and Measurement

Identification and Source of Risk. Various methodologies for measuring, Business Risk, Impact of business Risk on different stakeholders of business concern, Role of risk manager and Risk committee in identifying and diversifying risk.

Unit 3: Risk Management

Risk Management- concept, objectives and importance: process of Risk Management, Risk Management techniques, managing risk through diversification, strategy of transferring the risk through re-insurance, underwriting and factoring etc.

Unit 4 : Credit Risk Measurement

Credit risk- concept, components, relevance, evaluation and reduction. Emerging sources of credit risk and their impact on business development, Credit risk.

Unit 5 : Financial Leverage

Definition, Concept and importance of Financial Leverage, Sources of Financial Leverage, Types of Financial Leverage, Financial Risk Vs. Business Risk.

Practical Exercises

The learners are required to:

1. Practice quantitative analysis of risk through the help of spreadsheets and relevant software.
2. Analyse and interpret case study based on real life business problems.

Suggested Readings:

Crouhy, M., Galai, D., & Mark, R. (2013). *The Essentials of Risk Management*. New York: McGraw-Hill Education.

George, E. R., & Michael, M. (2017). *Principles of Risk Management and Insurance*. London: Pearson.

Ghosh, R. (2020). *Risk Management and Derivatives*. New Jersey: Wiley.

Harrington, S., & Niehaus, G. (2017). *Risk Management and Insurance*. New York: McGraw Hill Education.

Hopkin, P. (2018). *Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management*. London: Kogan Page.

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MJ-20 : Fundamentals of Financial Management

Objective: The course aims to familiarize the learners with the principles and practices of financial management.

Learning Outcomes: After completion of the course, learners will be able to:

- 1a. Explain the nature and scope of financial management;
- 1b. Assess the impact of time value of money in different business decisions;
2. Analyse capital budgeting process and apply capital budgeting techniques for business decisions;
3. Explain various capital structure theories and analyse factors affecting capital structure decisions;
4. Critically examine various theories of dividend, identify and analyse factors affecting dividend policy; and suggest sound dividend policy;
5. Design working capital policy based on the assessment of financial requirements.
6. Compare CSR and Profitability.

Course contents

Unit 1 : Introduction

Nature, Scope, and objectives of Financial Management. Profit maximization Vs Wealth maximization: Value maximization- concept and implications, Economic value added (EVA). Market value added (MVA). Functions and Responsibilities of Finance Manager. Investment – concept and significance , Financing and dividend decisions. Risk and Return Analysis; Emerging dimension in finance area—Crypto currencies, block chain.

Unit 2 : Capital budgeting

Capital Budgeting process, cash flow estimation. Pay back period method, Discounted payback period Method, Accounting Rate of Return, Net present value (NPV) , Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, capital budgeting under risk and uncertainty. Social and governance (ESG) Factors into investment decisions. Risk analysis and capital building.

Unit 3 : Cost of Capital and Financing Decision

Meaning and significance of cost of capital; sources of long-term financing, components of cost of capital, Method of calculating cost of equity, cost of retained earnings, cost of debt and cost of preference capital, Weighted average cost of capital (WACC) and Marginal cost of capital, capital structure—theories of capital structure (Net income, Net operating income,) operating Leverage, Financial Leverage and combined Leverage. EBIT-EPS Analysis.

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Unit 4 : Managing profit

Theories for relevance and irrelevance of dividend decision for corporate valuation—walter's Model, Gordon's Model. Forms of Dividend payment. Types of dividend policies and Determinants of Dividend policy.

Unit 5 : Working Capital Decisions

Concept of working capital, types of working capital, factors determining working capital. Methods of determining working capital requirements. operating cycle period. Estimation of working capital requirement; Cash management. Receivables management and Inventory management.

Practical Exercises:

The learners are required to:

1. Work on the spreadsheet for various financing decisions of a select company based on published annual report.
2. Analyse and interpret case study on Capital Budgeting, Financial Structure, Working Capital, and CSR spending of a select company based on published annual report.
3. Read the case study titled 'Investment in Wee Infant Milk Formula: A Capital Budgeting Dilemma.' Prepare and present a report on key learnings from the same.
4. Select 10 companies (5 each from public and private sector). Study their CSR policy and present a comparative analysis of their profitability and CSR spending over a period of 5 years.
5. Prepare and present the strategy to be followed as a finance manager of a hypothetical company which is about to launch an IPO in market.
6. Prepare and present the strategy to be followed as a finance manager of a hypothetical company while taking decision on dividend distribution.
7. Use expert system for taking various decisions related to financial management.

Suggested Readings:

Khan, M. Y., & Jain, P. K. (2018). *Financial Management: Text and Problem*. New Delhi: Tata McGraw Hill Education.

Kothari, R. (2016). *Financial Management: A Contemporary Approach*. New Delhi: Sage Publications India Pvt. Ltd.

Rustagi, R. P. (2015). *Fundamentals of Financial Management*. New Delhi: Taxmann Publication.

Pandey, I. M. (2015). *Financial Management*. New Delhi: Vikas Publications.

Sharma, S. K., & Sareen, R. (2018). *Fundamentals of Financial Management*. New Delhi: S. Chand Publishing.

Singh, P. (2010). *Financial Management*. New Delhi: Ane Books Pvt. Ltd.

Singh, J. K. (2016). *Financial Management-Theory and Practice*. Delhi: Galgotia Publishing House.

Singh, S., & Kaur, R. (2011). *Fundamentals of Financial Management*. New Delhi: SCHOLAR Tech. Press.

Tripathi, V. (2017). *Basic Financial Management*. Delhi: Taxmann Publication.

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Chandra, P. (2007). *Financial Management-Theory and Practice*. New Delhi: Tata McGraw Hill Education.

Horne, J. C., & Wachowicz, J. M. (2008). *Fundamentals of Financial Management*. New Jersey: Prentice Hall.

Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. (2014). *Corporate Finance*. New York: McGraw Hill Education.

Srivastava, R., & Mishra, A. (2011). *Financial Management*. New Delhi: OUP India.

Study Material of CA Course (New) Intermediate Level Paper 8A: Financial Management.

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RC/ Research Internship/ Field work/ Dissertation**(1) STATISTICAL ANALYSIS****Objective:**

The objective of this course is make the students learn the application of statistical tools and techniques for decision making.

Unit 1: probability theory

Probability classical, Relative and Subjective probability, Addition, Conditional and Multiplication probability Model, Baye's theorem.

Unit 2: Probability Distributions

Binomial distribution, Poisson distribution and normal distributions. Their characteristics and applications.

Unit 3 : Sampling and Data collection and Hypothesis testing

Sampling and sampling distribution: concept and method of sampling. Sampling - probability and non probability methods. Sampling Distribution and their characteristics. Size of sample. Sampling and non sampling errors. Law of large numbers and central Limit theorem.

Hypothesis: procedure of testing Hypothesis. Type 1 and type 2 error. Tests of hypothesis. T-Test, Z test ANOVA, chi-square test, Mann- Whitney test(U-test); kruskal-wallis test (H test) Rank correlation test.

Unit 4: Data Sources

Primary and secondary : Data collection techniques and classification of data. Schedule, questionnaire and interview.

Unit 5 : Correlation and Regression Analysis

Significance of the study of correlation , difference between correlation and regression analysis. Karl pearson's coefficient of correlation. Rank correlation coefficient. The Linear Bivariate regression model. Regression analysis, Regression of two variables.

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Suggested Readings

1. Gupta, S.P & Gupta, M.P = Business Statistics by Sultan Chand & Sons New Delhi.
2. Shukla and Sahay: Statistical Analysis, SBPD Publications Gupta B.N. : Statistical Analysis, Sahitya Bhawan
3. Hooda, R.P : Statistics for Business & Economics, Macmillan, New Delhi. Heinz, Kohler: Statistics for Business & Economics, Harper Collins, New York.
4. Hein I, W. Quantitative Approach to Managerial Decisions, Prentice Hall, New York.
5. Lawrence B. Morse: Statistics for Business & Economics, Harper Collins, New York. Levin,
6. Richard I. And David S. Rubin: Statistics for management, Prentice Hall, Delhi. Sharma,
7. J.K.: Business Statistics, Vikas Publishing House Pvt. Ltd., New Delhi.

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(2) Business Research Methods

Objective: The course aims to inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data.

Learning Outcomes: After completion of the course the learners will be able to:

1. Outline the significance of Research and Research Methodology and to analyse the problems in conducting social science research in India.
2. Formulate Research Problem and Research Design;
3. Determine the sample size in consonance with the research problem and research design;
4. Collect and tabulate required primary and secondary data for analysis;
5. Prepare a report on the basis of collected data.

Course contents:

Unit 1: Introduction

Concept, objective and significance of business Research; Approaches and types of research; Research and Research Methodology; steps in Research process; Criteria of good Research; Ethics in Research. problems in conducting social science research in India.

Unit 2: Research Design

Defining the Research problem and Research design; components, selection and formulation of research problem related to economics, commerce, and business; Meaning of research Design, Need, Features of good research design; Types of Research Design—Exploratory, Descriptive and Experimental . Basic principles of experimental Designs. . Meaning and need of Literature Review- identifying Gap areas from Literature Review.

Unit 3 : Sampling Design

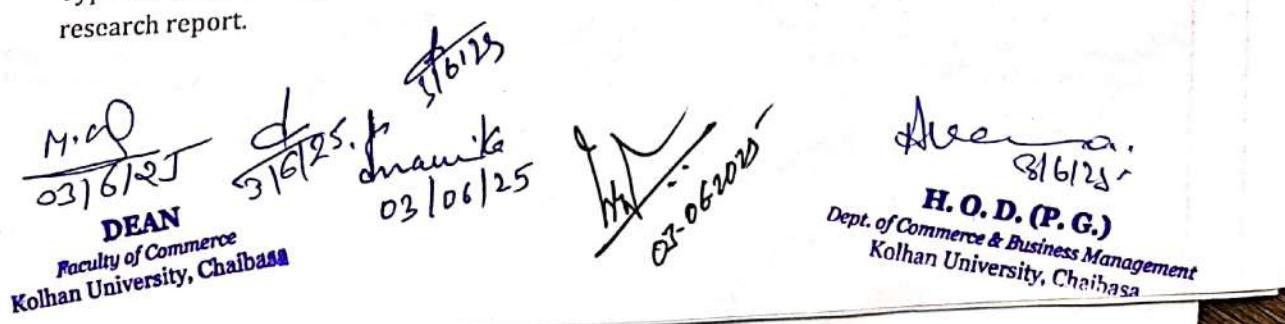
Meaning of Census and sample; Meaning, need, significance and principle of sampling; essentials of a good sampling; Methods of sampling; Determination of sample size. Quantitative vs Qualitative data, Classification of measurement scales. Scaling Methods

Unit 4: Data Collection

Types of data; Methods of collection of primary data; Collection of Secondary data; use of computer and internet in collection of data; limitation of primary and secondary data. Data preparation process.

Unit 5: Report writing

Types of Research Report: Qualities of good report, steps in report writing, Format of research report.


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- Maanika 03/06/25
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- Dept. of Commerce & Business Management 03/06/25
- Kolhan University, Chailasa 03/06/25

1. Madan, P., Paliwal, V., & Bhardwaj, R. (2012). Research Methodology-Methods & Techniques. New Delhi: New Age International Publishers.
2. Kothari, B. L. (2007). Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
3. Borse, M. N. (2012). Research Methodology—Modern, Methods & New Techniques. Jaipur: Shree Niwas Publishers.
4. Rao, K. V. (1994). Research Methodology in Commerce and Management. Noida, Uttar Pradesh: Sterling Publishers Private Limited.
5. Sharma, R. D., & Chahal, H. (2006). Research Methodology in Commerce and Management. New Delhi: Anmol Publications.

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(3) Project Work

Objectives: Project exercise helps students to understand the methodology of action research. Students will get research exposure through the process

Project topics will be given by the respective Department of Colleges.

OR

AMJ-1= Strategic Management

Objective:

The objective of this course is to enhance decision making abilities of students in situations of uncertainty in a dynamic business environment.

Course content;

Unit 1: Introduction to Strategic Management

Concept of strategy, difference between policy and strategy, Benefits of Strategic Management. Limitation of Strategic Management. levels at which strategy operates: strategic decision making; strategic management process. Strategic Intent-- mission, objectives and goals.

Unit 2 : Environmental Appraisal

Concept ,Role of environmental Appraisal, concept of environment. Internal and external environment. Classification of environment sector. Components of environment. SWOT Analysis. Environment scanning.

Unit 3 : Strategy Formulation and choice of Alternatives

Strategy Formation, corporate level strategies, stability, expansion, Growth Strategy. Diversification strategy, Integration strategy , Merger strategy, acquisition strategy, Joint Venture strategy.

Concept of Strategic choice, process of Strategic choice, strategic Analysis, Generic Strategies, Cost Leadership strategy, differentiation focus Business strategy, Hybrid strategy, Blue ocean strategy.

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Unit 4 : Functional Strategies

Functional Strategies, Functional plans and policies, marketing plans and policies. Personnel plans and policies. Operations plans and policies-Research and Development. Overview of strategy implementation.

Unit 5 :Strategy Valuation

Overview of Strategic evaluation. Importance , of Strategic evaluation. Barriers in Strategic Evaluation. . Concept of Strategic control. Operational control. Difference between Strategic and Operational control. Types of Strategic control. Barriers in Strategic control. Role of organisational system in strategic control. Process of control. criteria for control. Techniques of strategic Evaluation and Control.

Suggested Readings

1. Choudhary A.K : Byuhararchanatmak Prabandh.
2. Strategies, Structures and systems, Vikas Publishing House, New Delhi. Bhattacharya, S.K. and N. Vekantaramin: Meaning Business Enterprises, New
3. Strategic Management, Kazmi
4. Strategic Management, L M Prasad
5. Strategic Management, Upendra Kachru
6. Strategic Management, S. Manikutty, Robert E. Hoskisson
7. Delhi. David, Fred R: Strategic Management, Prentice hall, New Jersey
8. Sharmā.F.C : Strategic Management; shree Mahavir publishers Nai Sarak, Delhi

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AMJ-2 Business Research

Objective: The course aims to inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data.

Learning Outcomes: After completion of the course the learners will be able to:

1. Outline the significance of Research and Research Methodology and to analyse the problems in conducting social science research in India.
2. Formulate Research Problem and Research Design;
3. Determine the sample size in consonance with the research problem and research design;
4. Collect and tabulate required primary and secondary data for analysis;
5. Prepare a report on the basis of collected data.

Course contents:

Unit 1 : Introduction

Concept, objective and significance of business Research; Approaches and types of research; Research and Research Methodology; steps in Research process; Criteria of good Research; Ethics in Research. problems in conducting social science research in India.

Unit 2 : Research Design

Defining the Research problem and Research design; components, selection and formulation of research problem related to economics, commerce, and business; Meaning of research Design, Need, Features of good research design; Types of Research Design—Exploratory, Descriptive and Experimental . Basic principles of experimental Designs. . Meaning and need of Literature Review- identifying Gap areas from Literature Review.

Unit 3 : Sampling Design

Meaning of Census and sample; Meaning, need, significance and principle of sampling; essentials of a good sampling; Methods of sampling; Determination of sample size. Quantitative Vs Qualitative data, Classification of measurement scales. Scaling Methods.

Unit 4: Data Collection

Types of data; Methods of collection of primary data; Collection of Secondary data; use of computer and internet in collection of data; limitation of primary and secondary data. Data preparation process.

Unit 5: Report writing

Types of Research Report: Qualities of good report, steps in report writing, Format of research report.

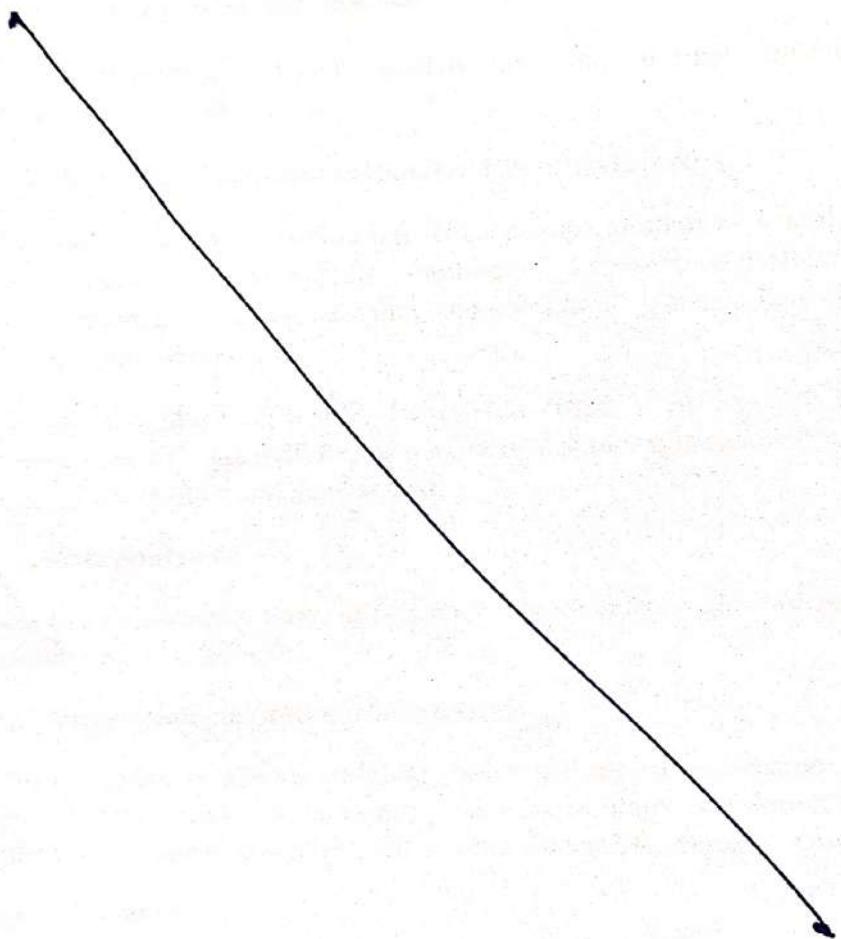
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1. Madan, P., Paliwal, V., & Bhardwaj, R. (2012). Research Methodology-Methods & Techniques. New Delhi: New Age International Publishers.
2. Kothari, B. L. (2007). Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
3. Borse, M. N. (2012). Research Methodology—Modern, Methods & New Techniques. Jaipur: Shree Niwas Publishers.
4. Rao, K. V. (1994). Research Methodology in Commerce and Management. Noida, Uttar Pradesh: Sterling Publishers Private Limited.
5. Sharma, R. D., & Chahal, H. (2006). Research Methodology in Commerce and Management. New Delhi: Anmol Publications.



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AMJ-3 Statistical Analysis

Objective:

The objective of this course is make the students learn the application of statistical tools and techniques for decision making.

Unit 1: probability theory

Probability classical, Relative and Subjective probability, Addition, Conditional and Multiplication probability Model. Baye's theorem.

Unit 2 : Probability Distributions

Binomial distribution, Poisson distribution and normal distributions. Their characteristics and applications.

Unit 3 : Sampling and Data collection and Hypothesis testing

Sampling and sampling distribution: concept and method of sampling. Sampling - probability and non probability methods. Sampling Distribution and their characteristics. Size of sample. Sampling and non sampling errors. Law of large numbers and central Limit theorem.

Hypothesis: procedure of testing Hypothesis. Type 1 and type 2 error. Tests of hypothesis. T-Test, Z test ANOVA, chi-square test, Mann- Whitney test(U-test); kruskal-wallis test (H test) Rank correlation test.

Unit 4 : Data Sources

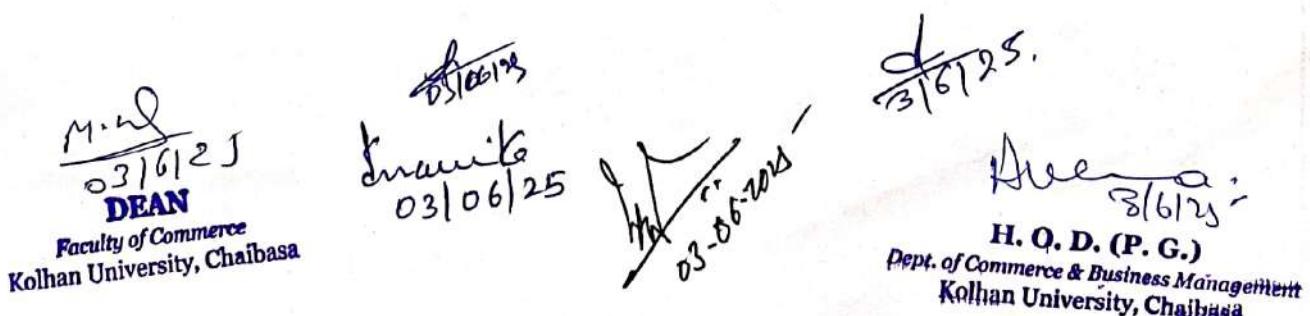
Primary and secondary ; Data collection techniques and classification of data. Schedule, questionnaire and interview.

Unit 5 : Correlation and Regression Analysis

Significance of the study of correlation , difference between correlation and regression analysis. Karl pearson's coefficient of correlation. Rank correlation coefficient. The Linear Bivariate regression model. Regression analysis, Regression of two variables.

Suggested Readings

1. Shukla and Sahay: Statistical Analysis, SBPD Publications Gupta B.N. : Statistical Analysis, Sahitya Bhawan
2. Hooda, R.P : Statistics for Business & Economics, Macmillan, New Delhi. Heinz, Kohler: Statistics for Business & Economics, Harper Collins, New York.

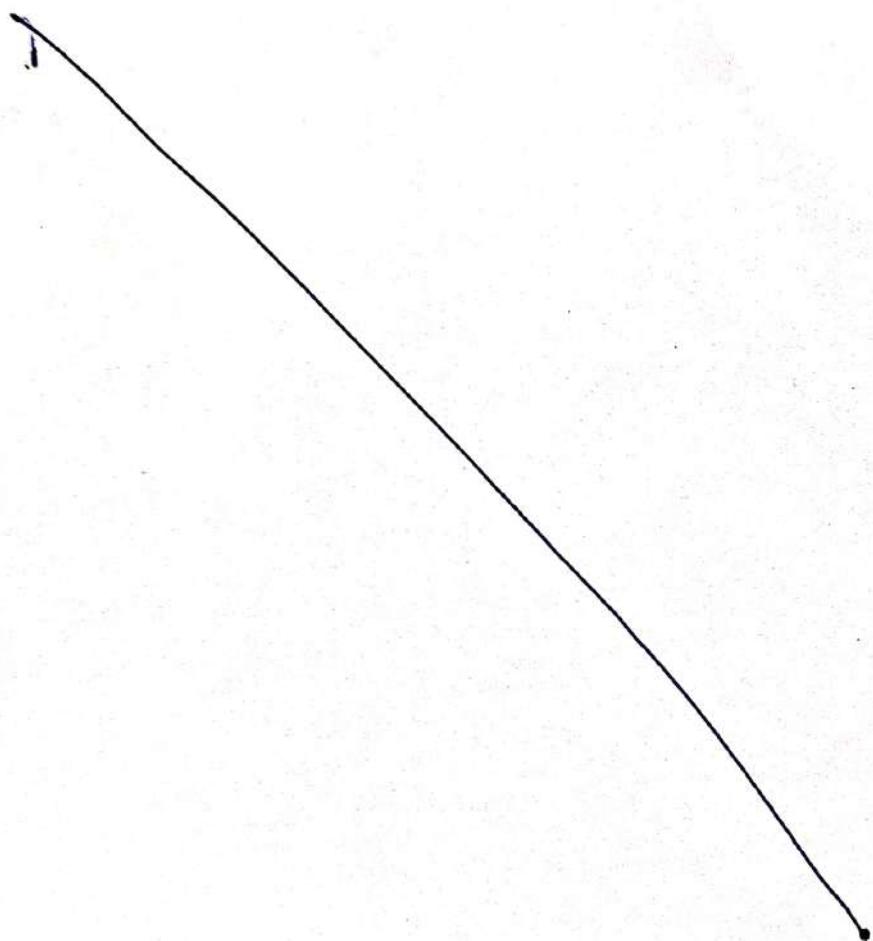


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3. Hein I. W. Quantitative Approach to Managerial Decisions, Prentice Hall, New York.
4. Lawrence B. Morse: Statistics for Business & Economics, Harper Collins, New York. Levin,
5. Richard I. And David S. Rubin: Statistics for management, Prentice Hall, Delhi. Sharma,
6. J.K.: Business Statistics, Vikas Publishing House Pvt. Ltd., New Delhi.



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