

NO- ~~122~~ DSK-04.05.2023

## Controller of Examinations

Board of Studies meeting of the Department of Commerce was held on 25-04-2023 at 11:00 AM. The proceedings and the following listed documents are submitted for necessary action at your end.

1. Agenda
2. List of BOS Members
3. BOS Resolution
4. Proceedings of Certificate Course
5. Ph.D Syllabus with necessary corrections/modification (POs, COs & PSOs.)
6. " Paper Setters
7. " Examiners
8. M.Com Syllabus with modifications and POs, COs, PSOs
9. " Paper Setters
10. " Examiners
11. B.Com Syllabus with POs, COs & PSOs
12. " Paper Setters
13. " Examiners
14. Soft Skills Course for B.Com
15. Moderators (B.Com, M.Com & Ph.D)
16. BOS Members (Internal & External)
17. Meeting screenshot.
18. Remuneration Bills (6 nos.)

  
Head 2023  
P.G. Department of Commerce  
Rama Devi Women's University  
Bhubaneswar, Odisha



RAMA DEVI WOMEN'S UNIVERSITY, VIDYA VIHAR  
BHUBANESWAR-22

Proceeding of the meeting of the Board of Studies ..... Commerce.....  
held on 25.04.2023..... at 11:00.....A.M / P.M. in the University Office.  
Bhoi Nagar, Bhubaneswar-22.

Members Present :




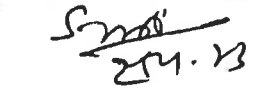
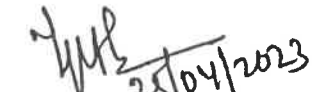
1. Prof. Maheshwar Sahu
2. Prof. Sahadev Swain
3. Prof. Ranjan Kumar Bal
4. Dr. Sabat Kumar Digal
5. Dr. Gouri prava Samal
6. Dr. Jayashree Jethy
- 7.
- 8.

Prof./ Dr. Sabat Kumar Digal..... is selected as Chairman of the  
Board for the Academic year 20.....

The recommendations of the Board in respect of the Regulations, Detailed Syllabus, Text  
Books and other items are appended the prescribed form.

Signature of the Members:-

  
CHAIRMAN

1.  25/04/2023
2.  25/4/23
3.  25.4.23
4.  25.4.23
5.  25/04/2023
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## BOARD OF STUDIES MEETING IN COMMERCE

A meeting of Board of Studies (BOS) in Commerce was held, in blended mode, on 25 April, 2023 in the Department of Commerce, 1<sup>st</sup> Floor, Academic Block – 2 at 11.00 A. M. to finalize the syllabus of UG, PG (as per the new structure and P. G. Regulation 2022-23), and PhD, for the academic session 2023-24. Dr. Sabat Kumar Digal, Head, P. G. Department of Commerce was the Chairman of the meeting.

### AGENDA:

1. To recommend the names for Board of Conducting Examiners, Moderation Board & Paper Setters for the B. Com/ M. Com/ Pre-Ph. D (Course Work) Examination 2023-24 in the prescribed format.
2. To include Ethics and Values syllabus prescribed by OSHEC in the B. Com Syllabus.
3. To recommend the list of Paper Setters and Examiners (External & Internal) for B. Com, M. Com /Pre-Ph. D (Course Work) 2023-24.
4. To examine the structure of PG syllabus.
5. To frame the PG syllabus as per the new prescribed structure and P. G. Regulation 2022-23.
6. To introduce non-credit skill-based certificate course.
7. To recommend the syllabus of the B. Com, M. Com and Pre-Ph. D (Course Work), along with the Program Outcomes (POs), Program Specific Outcomes (PSOs), Course Outcomes (COs) and Mapping, for Examination 2023-24.
8. To approve the use of simple calculator by B. Com, M. Com and Ph. D students in the Examinations.
9. Earmarking of 2<sup>nd</sup> Unit of each paper (25% of total 4 units of UG syllabus and 25% of total 5 units of PG syllabus) for student's self-study.
- 10.

### MEMBERS PRESENT:

1. Prof. Ranjan Kumar Bal, Former Professor, P. G. Department of Commerce, Utkal University, Bhubaneswar (Virtual Mode).
2. Prof. Maheshwar Sahu, Former Professor, P. G. Department of Commerce, Utkal University, Bhubaneswar.
3. Prof. Sahadev Swain, Former Professor, P. G. Department of Commerce, Rama Devi Women's University, Bhubaneswar.
4. Dr. Sabat Kumar Digal, Associate Professor & Head, P.G. Department of Commerce, Rama Devi Women's University, Bhubaneswar.
5. Dr. Gouri Prava Samal, Assistant Professor, P.G. Department of Commerce, Rama Devi Women's University, Bhubaneswar.
6. Dr. Jayashree Jethy, Assistant Professor, P.G. Department of Commerce, Rama Devi Women's University, Bhubaneswar.

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25/04/2023

h.p. Samal  
25/4/23

## PROCEEDINGS:

1. The members deliberated on the proposed M. Com course structure of the University state module syllabus for UG and current operating syllabus for P. G., and Pre- Ph. D course work in Commerce and the Program Outcomes (POs), Program Specific Outcomes (PSOs), Course Outcomes (COs) and Mapping, for 2023-24.
2. Inclusion of Ethics and Values syllabus prescribed by OSHEC in the B. Com Syllabus.
3. The members perused through both the old syllabus (for the M. Com 4<sup>th</sup> Semester students) and the new syllabus (for the current batch).
4. The members also discussed on the proposed changes as requested by the Department and suggested by the external members to be incorporated in the existing M. Com and Ph D syllabus.
5. The members prepared and perused through the list of examiners, paper setters for UG, PG semester and Pre-Ph D (Course work) examinations.
6. The members examined the list of conducting board of examiners and moderators for UG, PG, and Pre-Ph. D (Course work).

## RESOLUTIONS:

Members of BoS deliberated on all the points as mentioned in the agenda and proceedings and unanimously resolved the following:

1. Model syllabus of the Govt. of Odisha, for the B. Com students, which is being followed from the academic session 2019-20, shall be followed in the academic session 2023-24.
2. "Ethics and Values" paper prescribed by OSHEC and mandated by the University shall be added to the model course structure in each semester, adding the total credit to 154 from 148.
3. Existing syllabus for M. Com students, as mandated by the University from the academic session 2022-23, will be followed in academic session 2023-24. Similarly, current batch of M. Com 4<sup>th</sup> Semester students shall follow their prescribed syllabus.
4. New syllabus with the new course structure, along with the Program Outcomes (POs), Program Specific Outcomes (PSOs), Course Outcomes (COs) and Mapping, as proposed by the Department was accepted for the academic session 2023-24.
5. Proposed changes as requested by the Department and suggested by the external members to be incorporated in the existing M. Com and Ph D syllabus was approved as per the following:

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25/4/23

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concepts in Research Design

Unit - IV Partial  
 Added: Data Processing: Classification, Tabulation, Editing.

Unit - V Major  
 Added: Reference Management: Reference Management Software like Zotero/ Mendeley  
 Paper Writing: Layout of a Research Paper, Plagiarism and Self-Plagiarism, Journals  
 in Commerce.

Semester - II HC - 201 Unit - IV Partial  
 Organisational Behaviour  
 Added: Stress Management: Concept, symptoms, consequences and sources of stress and  
 how to handle and cope with stress

CE - 201.1 Unit - II Partial  
 Corporate Tax Planning  
 Deleted: Tax Planning with reference to Location Newly established industrial undertaking  
 in Free Trade Zone, 100% Export oriented  
 Added: Alternate tax regime for domestic companies' u/s 115 BAA, Alternate tax regime for  
 new manufacturing domestic companies' u/s 115 BAB

Unit - III Partial  
 Deleted: Tax planning with regards to Investment and Capital gains.

Unit - V Partial  
 Added: Double Taxation Relief in India.  
 OE - 201 Unit - I Partial  
 Fundamentals Of Banking

Deleted: Joint ventures, Amalgamations, mergers of banks  
 Added: Function of banks: Primary and Secondary function of commercial banks  
 Unit - II Major  
 Added: E-banking: Meaning, special features, services under E-banking, Significance of e-  
 banking, NEFT, RTGS, IMPS  
 Remittances: Different means, Demand draft, Mail transfer, Telegraphic and Telephonic  
 transfer, Credit card, A.T.M. (Automated teller machine)

Unit - III Partial  
 Added: Types of negotiable instrument  
 Semester - II HC - 203 Unit - I Partial  
 Business Statistics

Deleted: Regression equation of X on Y and Y on X  
 Added: Coefficient of Determination, Interpretation of , Estimation using Regression Line,  
 Correlation Analysis, Modelling Techniques,

HC - 204 Unit - I Partial  
 International Business  
 Environment  
 Deleted: International Economic Environment- International financial system  
 Added: Framework for analyzing international business environment

Semester - III CE - 301.1 Unit - II Partial  
 Advanced Accounting  
 Added: Guidelines of RBI for compilation of financial statements of Banking Companies

Semester - IV HC - 402 Unit - I Complete  
 Corporate Governance and  
 Business Ethics

Deleted: Corporate misgovernance in India & abroad, reasons of corporate misgovernance,  
 increasing awareness, global concern.

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Historical Perspective of Corporate Governance: Growth of modern ideas of corporate governance from USA, corporate governance in banking sector, issues in corporate governance.

Relevance of Corporate Governance: Investor's preference for good governance, benefit to society, benefit to a corporation

Added: Conceptual framework of Corporate Governance: Meaning, Principles, Importance of Corporate Governance; Elements of Good Corporate Governance, Theories of Corporate Governance.

Corporate Governance Models: The Anglo-Saxon Model, The Japanese Model, German model, social control Model, Indian Model- Regulatory framework & key players.

Major corporate Scandals: Corporate scandals in India & Abroad, Reason behind these scandals, Actions taken in response to the scandals

Added: Sarbanes Oxley Act, LODR, Regulatory Framework of Corporate Governance in India	Unit - II	Partial
Emerging trends in CG reporting practices		

6. Proposal for continuation of non-credit skill-based certificate course titled – “Women Entrepreneurship”, for the M. Com students and “Soft Skill” course for B. Com students were accepted.
7. Proposal for certificate course on “Entrepreneurship and innovation skill for Women Empowerment” being jointly offered by Department of Gender Studies, Department of Economics and Department of Commerce was approved.
8. Students will be allowed to take MOOC courses from online platforms like SWAYAM, NPTEL etc. and appropriate credit for the same will be given to them.
9. As per the Higher Education Department, Govt. Of Odisha order no. 20119/HE, Date: 19/6/2020, (Sl. No.2h), 2<sup>nd</sup> Unit of each paper (25% of total 4 units of UG syllabus) has been earmarked for students’ self-study (except AECC and SEC).
10. As per the Higher Education Department, Govt. Of Odisha order no. 20119/HE, Date: 19/6/2020, (Sl. No.2), 2<sup>nd</sup> Unit of each paper (25% of total 5 units of PG syllabus) has been earmarked for student’s self-study.
11. The list of examiners and paper setters for UG and PG semester examinations and Pre-PhD course work was approved.
12. The list of conducting board of examiners and moderation board for UG, PG, and Pre-PhD course work was approved.
13. Use of simple calculator (non-scientific) by B. Com {in papers such as Core – I, III, V, VI, VIII, IX, X, XI, XII, XIV, GE-III, DSE-II (A), DSE-III (A&B)}, M. Com {in papers such as HC – 101, 102, 203, 303, 401, CE-201.1, 201.2, 301.1, 301.2, 302.1, 302.2, and Ph. D (Paper-102) students in the Examinations was approved.
14. The BoS authorizes the CoE to take alternative measures in case of urgency.

The meeting ended with thanks to the Chair.

Prof. R. K. Bal

Dr. J. Jethy

Prof. M. Sahu

Dr. G. P. Samal

Prof. S. Swain

Dr. S. K. Diga

COURSE / SEMESTER	PAPER CODE & SUBJECT NAME	UNIT	PARTIAL/ MAJOR/ COMPLETE MODIFICATION
Ph. D Course Work	Paper 01: Research Methodology	Unit - I	Partial
Deleted: Research Problem: Definition, Defining the Research Problem, Techniques involved in selecting a Problem Added: Formulation of Research Problem			
		Unit - II	Complete
Deleted: - Sampling, Sampling Process, Sampling Methods, Types of Measurement Scales; Types of Data: Primary and Secondary Data; Methods of data Collection; Data Processing. Added: Problems in measurement in management research – Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio. Concept of Scale – Rating Scales viz. Likert Scales, Semantic Differential Scales, Constant Sum Scales, Graphic Rating Scales – Ranking Scales – Paired comparison & Forced Ranking Sampling and Sampling Distributions: Basic Concepts: Defining the Universe, Concepts of Statistical Population, Sample, Characteristics of a good sample, Sampling errors, Non Sampling errors, Methods to reduce the errors, Sample Size constraints, Non Response. Types of Sampling. Determining size of the sample – Practical considerations in sampling and sample size, sample size determination			
		Unit - IV	Partial
Deleted: Linear Regression Analysis: Meaning and two lines of regression relationship between correlation and regression co-efficient, Cross tabulations, Chi-square test, Test of Significance: Small sample tests: t (Mean, proportion) and F tests, Z test, Analysis of Variance: One way and two-way Classifications, Multivariate Analysis, Factor Analysis, Multi- Dimensional Scaling, Structural Equation Modelling, Use of R, Python, etc. in analysis. Added: Data analysis using of Amos, E-Views, Stata, Etc.			
	Paper 02: Accounting And Finance	Unit - II	Complete
Deleted: Long Term Investment Analysis and Decision Making- Risk and Return (Individual Security and Portfolio); Generation of Investment Ideas; Techniques of Long Term Investment Decisions. Added: Investment Decision: Generation of Investment Ideas, Appraisal of Project, Techniques and its Applications of Capital Budgeting, Risk and Uncertainty in Capital Budgeting			
M. Com/ Semester - I	HC – 103 Marketing Management	Unit - I	Partial
Deleted: Marketing and selling and evolution of marketing concepts Added: Nature, objectives and scope of Marketing management. Marketing management Process			
		Unit - II	Partial
Added: STP: Segmentation, Bases for market segmentation, Segmentation success Criteria, Selecting Target, Markets, Target Marketing Strategies, Positioning			
		Unit - IV	Partial
Deleted: Personal selling: Meaning, features, merits & limitations of personal selling; Method of Personal selling; Process of Personal Selling; essentials of effective selling; A-I-D-A-S formula.			

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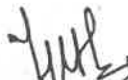
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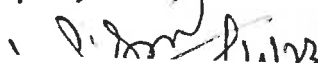
Sales Promotion: Objectives, Roles and limitations, sales promotion tools and techniques. Publicity-Features, Advertisement Vs Publicity. Added: Marketing Research: Meaning and scope of marketing research; Marketing research process. Developments in Marketing: Cyber marketing; Relationship marketing, Social Marketing, and other development or new waves of thought in marketing.			
	HC - 104 Theory and Practice of Insurance	Unit - I	Partial
Changed the unit's first sub heading from 'Basic Concept of Risk Management and Insurance' to 'Basic Concept of Risk and Risk Management'. Added 'objective, importance and types of risk management', 'concept and evolution of insurance', 'objectives and significance of insurance' sub topic 'insurance contract' and its 'terminologies' under it. Deleted: the topic 'Third party insurance' and added to 5 <sup>th</sup> unit.			
		Unit - II	Partial
Changed the subtopic 'IRDAI Act 1999' to 'Regulatory Framework of Insurance Business in India' Under 3 <sup>rd</sup> sub heading added a topic named 'Insurance Core Principles (ICP)'. Merged 1 <sup>st</sup> and 2 <sup>nd</sup> sub topics. Added a whole new sub topic- 'IRDAI's Role as Regulator of Insurance Agents and Intermediaries: Individual and Corporate agents, Insurance brokers, Telemarketing, Web aggregators, Direct Marketing'.			
		Unit - III	Partial
Merged 1 <sup>st</sup> and 2 <sup>nd</sup> sub heading under one heading named 'Life Insurance' Renamed 'types of life insurance' to 'plans of life insurance' Added 'elements of premium computation', 'Bonus to policyholders', 'surrender of a policy' under subheading 'Premium', a whole new sub topic 'LIC of India- Evolution, development and its privatisation, current scenario of LIC in India'			
		Unit - IV	Partial
Added a whole new sub topic- 'Health Insurance- Meaning, Categories of Health Insurance plans in India, Third Party Administrators, and settlement of claims' Merged 1 <sup>st</sup> and 2 <sup>nd</sup> sub topics.			
		Unit - V	Partial
Added 'Third party insurance- Meaning, features, Conditions, Regulatory Framework' from 1 <sup>st</sup> unit.			
M. Com/ Semester - II	HC - 102 Corporate Financial Accounting	Unit - III	Partial
Added Cross holding, Demerger			
		Unit - V	Partial
Added :Features, advantages and limitation of HRA added			
M. Com/ Semester - II	HC - 202 Research Methodology	Unit - II	Partial
Deleted: Research Design: Meaning; Need; Features of a good design; Types: Important concepts in Research Design Added: Formulating Hypothesis: Concept; Function, Characteristics; Types; Steps towards formulating hypothesis.			
		Unit - III	Partial
Deleted: Formulating Hypothesis: Concept; Function, Characteristics; Types; Steps towards formulating hypothesis. Data Processing: Classification, Tabulation, Editing. Added: Research Design: Meaning; Need; Features of a good design; Types; Important			

S. S. M. I.  
25.4.23

  
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PROCEEDINGS OF THE MEETING FOR OFFERING OF CERTIFICATE COURSE  
HELD ON 20<sup>TH</sup> APRIL, 2023 AT 4.00 P.M

A meeting for offering of certificate course held on 20th April 2023 At 4.00 P.M in the department of Gender Studies. The meeting was presided over by the Head of the department and attended by the faculty members of the said department and the HoDs of the Department of Economics and Commerce.

Members Present

Jyotirmayee Acharya, Professor & HOD, Dept. of Gender Studies  
Aliva Mohanty, Associate Professor, Dept. of Gender Studies  
Aparajita Biswal, HOD, Dept. of Economics  
Sabat Kumar Digal, HOD, Dept. of Commerce  
Sayantani Behura, Assistant Professor, Dept of Gender Studies  
Geetanjali Naik, Assistant Professor, Dept of Gender Studies  
Suprit Panigrahi, Assistant Professor, Dept of Gender Studies

Agenda: Opening of six months Certificate Course on 'Entrepreneurship and Innovation Skill for Women Empowerment' to be jointly offered by the Department of Gender Studies, Department of Economics and Department of Commerce of RDWU.

Discussion: It has been resolved in the meeting that a 6 Six month Certificate Course on 'Entrepreneurship and Innovation Skill for Women Empowerment' will be introduced from the coming academic session (2023-2024) and onwards jointly by the Department of Gender Studies, Department of Economics and Department of Commerce. The programme seeks to facilitate the growth of women entrepreneurs by providing in-depth training and exposure. 2. To foster and augment managerial and entrepreneurial skills through teaching, mentoring, incubation, innovation, and financial support. The details of the certificate course are enclosed in Annexure A. The meeting resolved that Paper no EISWE-CC - 01 and EIWE-CC - 02 are to be placed in the coming Board of Studies of the Department of Gender Studies for approval. Paper no EIWE-CC - 03 and EIWE-CC - 04 have already been approved by the BOS of the respective Departments. The proposal of the certificate course may be placed for approval of the competent authority. The meeting ended by offering a vote of thanks to the Chair.

Jyotirmayee Acharya, Professor, HOD, Dept of Gender Studies *Jyotirmayee Acharya*  
Aliva Mohanty, Associate Professor, Dept of Gender Studies *Aliva Mohanty*  
Aparajita Biswal, HOD, Dept of Economics *Aparajita Biswal*  
Sabat Kumar Digal, HOD, Dept of Commerce  
Sayantani Behur, Assistant Professor, Dept of Gender Studies *Sayantani Behur*  
Geetanjali Naik, Assistant Professor, Dept of Gender Studies *Geetanjali Naik*  
Suprit Panigrahi, Assistant Professor, Dept of Gender Studies

# P. G. DEPARTMENT OF COMMERCE

## COURSE STRUCTURE AND SYLLABUS OF DOCTOR OF PHILOSOPHY



RAMA DEVI WOMEN'S UNIVERSITY  
VIDYA VIHAR, BHOI NAGAR  
BHUBANESWAR, ODISHA, PIN-751022

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**P. G. DEPARTMENT OF COMMERCE**

**COURSE STRUCTURE AND SYLLABUS  
OF  
MASTER OF COMMERCE**



**RAMA DEVI WOMEN'S UNIVERSITY  
VIDYA VIHAR, BHOI NAGAR  
BHUBANESWAR, ODISHA, PIN-751022**

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**P.G. DEPARTMENT OF COMMERCE**

**COURSE STRUCTURE AND SYLLABUS  
OF  
BACHELOR OF COMMERCE**

**(Under Choice Based Credit System)**



**RAMA DEVI WOMEN'S UNIVERSITY  
VIDYA VIHAR, BHOI NAGAR  
BHUBANESWAR, ODISHA, PIN-751022**

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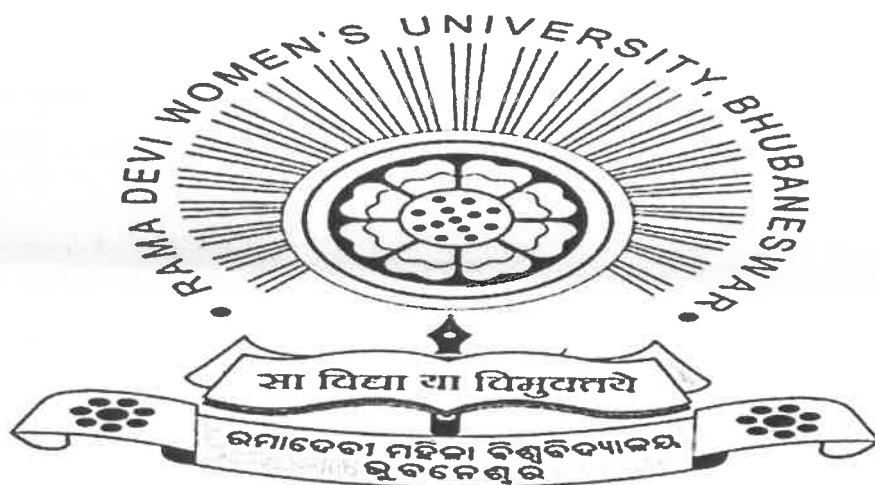
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**PROPOSAL  
FOR  
NON-CREDIT CERTIFICATE COURSE  
IN  
COMMERCE (B COM)**



**P. G. DEPARTMENT OF COMMERCE  
RAMA DEVI WOMEN'S UNIVERSITY**

**BHOI NAGAR, BHUBANESWAR, ODISHA, PIN-751022**

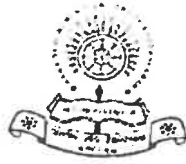
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RAMA DEVI WOMEN'S UNIVERSITY, VIDYA VIHAR  
BHUBANESWAR-22

Proceeding of the meeting of the Board of Studies ..... Commerce .....  
held on ... 13/05/2022 ..... at ..... 11.A.M. ..... A.M / P.M. in the University Office,  
Bhoi Nagar, Bhubaneswar-22.


Members Present :

1. Dr Ranjan kumar Bnd.
2. Dr. Maheswar Sahu.
3. Dr. Sahadev Swain
4. Dr. Subat kumar Dugal
5. Dr. Gouri Prava Samal
6. Dr. Jayashree Jethu
- 7.
- 8.

Prof./ Dr. .... Subat kumar Dugal ..... is selected as Chairman of the  
Board for the Academic year 20.22

The recommendations of the Board in respect of the Regulations, Detailed Syllabus, Text  
Books and other items are appended the prescribed form.

Signature of the Members:-

  
CHAIRMAN 13.5.22

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## BOARD OF STUDIES MEETING IN COMMERCE

A meeting of Board of Studies (BOS) in Commerce was held on 13<sup>th</sup> May, 2022 in the Examination Board Room, 2<sup>nd</sup> Floor, Administrative Building at 11.30 A. M. to finalize the syllabus of UG, PG, MPHIL AND PHD for the academic session 2021-22. Dr. Sabat Kumar Digal, Head, P.G. Department of Commerce was the Chairman of the meeting.

### AGENDA:

1. To recommend the names for Board of Conducting Examiners, Moderation Board & Paper Setters for the following +3 Degree (Commerce)/ M. Com/ Ph. D (Course Work) Examination 2022-23 in the prescribed format.
2. To recommend the list of Examiners (External & Internal) for M. Com /Ph. D (Course Work) 2022-23 for paper setters & Examiners.
3. To examine the structure of PG syllabus.
4. To frame the PG syllabus as per the new prescribed structure.
5. Introduction of non-credit skill-based certificate course.


### MEMBERS PRESENT:

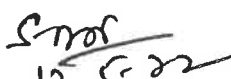
1. Prof. Ranjan Kumar Bal, Former Professor, P. G. Department of Commerce, Utkal University, Bhubaneswar.
2. Prof. Maheshwar Sahu, Former Professor, P. G. Department of Commerce, Utkal University, Bhubaneswar.
3. Prof. Sahadev Swain, Former Professor, P. G. Department of Commerce, Rama Devi Women's University, Bhubaneswar.
4. Dr. Sabat Kumar Digal, Associate Professor & Head, P.G. Department of Commerce, Rama Devi Women's University, Bhubaneswar.
5. Dr. Gouri Prava Samal, Assistant Professor, P.G. Department of Commerce, Rama Devi Women's University, Bhubaneswar.
6. Dr. Jayashree Jethy, Assistant Professor, P.G. Department of Commerce, Rama Devi Women's University, Bhubaneswar.

### PROCEEDINGS:

1. The members deliberated on the proposed M. Com course structure of the University, state module syllabus for UG and current operating syllabus for P. G., and Ph. D course work in Commerce.
2. The members perused through the new syllabus.
3. The members also discussed on the proposed changes as requested by the Department and suggested by the external members to be incorporated in the existing M. Com and Ph D syllabus.
4. The members also perused the list of examiners for UG, PG semester and Ph D (Course work) examinations.

  
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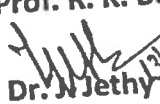
5. The members also examined the list of conducting board of examiners for UG, PG, and Ph. D (Course work).


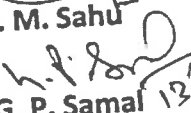
### RESOLUTIONS:



Members of BoS deliberated on all the points as mentioned in the proceedings and unanimously resolved the following:

1. Since the model syllabus of the Govt. of Odisha is followed from the academic session 2019-20 and the first batch students are in UG 6<sup>th</sup> semester, existing syllabus will be followed.
2. Existing syllabus for M. Com students, as mandated by the University, will be followed from the academic session 2021-22.
3. New syllabus with the new course structure proposed by the Department was accepted, to be effective from 2022-23
4. Proposal for introduction of non-credit skill-based certificate course for the M. Com students is accepted.
5. As per the Higher Education Department, Govt. Of Odisha order no. 20119/HE, Date: 19/6/2020, (Sl. No.2), 2<sup>nd</sup> Unit of each paper (25% of total 4 units of UG syllabus) has been earmarked for students' self-study (except AECC and SEC).
6. As per the Higher Education Department, Govt. Of Odisha order no. 20119/HE, Date: 19/6/2020, (Sl. No.2), 2<sup>nd</sup> Unit of each paper (25% of total 5 units of PG syllabus) has been earmarked for student's self-study.
7. The list of examiners and for UG and PG semester examinations and PhD course work is approved.
8. The list of conducting board of examiners and moderation board for UG, PG, and PhD course work is approved.
9. The BoS authorizes the CoE to take alternative measures in case of urgency.

The meeting ended with thanks to the Chair.

  
Prof. R. K. Bai  
  
Dr. N. Jethy  
13/5/22

  
Prof. M. Sahu  
  
Dr. G. P. Samal  
13/5/22

  
Prof. S. Swain  
  
Dr. S. K. Diga  
13/5/22



## COE

Board of Studies meeting in Commerce was held on 13-05-2022 at 11:30 A.M. The proceedings and other documents are submitted for your perusal.

### List of documents

1. Proceedings
2. Board of Conducting Examiners
3. List of Moderators
4. Declaration forms
5. List of paper setters (U.G., PG & P.R.)
6. List of Examiners (U.G., PG & P.R.)
7. Proposed M. Com Syllabus
8. Proposed Skill enhancement course
9. Bills

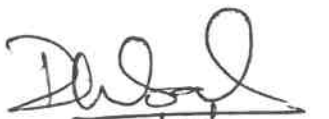



13.5.2022  
HOD, Commerce.

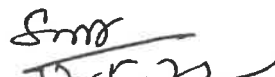
SYLLABUS FOR POST GRADUATE COURSE IN  
**COMMERCE (M. COM)**  
(LOCF under CBCS)



RAMA DEVI WOMEN'S UNIVERSITY  
VIDYA VIHAR, BHUBANESWAR-22

  
13/5/2022

  
12.4.22

  
13.5.22

  
13.5.22

  
13/05/2022

  
13/5/22

OM-FL  
22-7-21

To,  
The Controller of Examinations  
Rama Devi Women's University  
Bhubaneswar

Ref: Mail from CoE on 6<sup>th</sup> July, 2021

Sub: Proceedings and documents of Board of Studies Meeting <sup>in</sup> Commerce

Madam,

With reference to the email dated 07 July, 2021, Board of Studies Meeting in Commerce was held on 14<sup>th</sup> July, 2021 at 03.30 P.M.

The proceedings of the meeting and other documents are sent for necessary action at your end.

  
(Dr. Sabat Kumar Digal)

Head

P. G. Department of Commerce  
Rama Devi Women's University  
Bhubaneswar

N. B.:

1. Agenda of the BoS meeting sent by CoE office
2. Proceedings of the BoS meeting (2 pages)
3. Chairman election proceedings of the BoS meeting for UG, PG, M. Phil and Ph. D (1 page)
4. Proceedings of the BoS meeting (2 pages)
5. Recommendation of Conducting Board of Examiners in UG
6. Recommendation of Conducting Board of Examiners in PG
7. Recommendation of Conducting Board of Examiners in M. Phil
8. Recommendation of Conducting Board of Examiners in PhD
9. List of Moderators for B. Com
10. List of Moderators for M. Com
11. List of Moderators for M. Phil
12. List of Moderators Ph. D
13. Form of Declaration
14. Form of Declaration (6 Nos.)
15. Remuneration Bills (6 Nos.)
16. Syllabus for Ph. D (4 pages), M. Phil (3 pages), M. Com (14 pages), B. Com (3 pages)
17. List of paper Setters for PhD (2 pages), M. Phil (3 pages), M. Com (13 pages), B. Com (16 pages)
18. List of Examiners for PhD (2 pages), M. Phil (3 pages), M. Com (13 Pages)



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RAMA DEVI WOMEN'S UNIVERSITY, VIDYA VIHAR  
BHUBANESWAR-22

Proceeding of the meeting of the Board of Studies ... Commerce (UG, PG, PHD) <sup>MPL/1</sup>  
held on 14.07.2021 at 3:30 P.M. : A.M / P.M. in the University Office,  
Bhoi Nagar, Bhubaneswar-22.

Members Present :


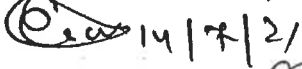



1. Prof. Ranjan Kumar Brl
2. Prof. Maheswara Sahu
3. Prof. Sanjay Kumar Satpathy
4. Dr. Sabat Kumar Dignl
5. Dr. Gouri Prava Samal
6. Dr. Jayashree Jethy -
- 7.
- 8.

Prof./ Dr. Sabat Kumar Dignl is selected as Chairman of the Board for the Academic year 2021..

The recommendations of the Board in respect of the Regulations, Detailed Syllabus, Text Books and other items are appended the prescribed form.

Signature of the Members:-

  
CHAIRMAN 14.7.21

1.  14.7.21
2.  14/7/21
- 3.
4.  14.7.21
5.  14/7/21
6.  14/07/2021
- 7.
- 8.

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## BOARD OF STUDIES MEETING IN COMMERCE

A meeting of Board of Studies (BOS) in Commerce was held on 14<sup>th</sup> July, 2021 in Room No. 221 at 03.30 P. M. To finalize the syllabus of UG, PG, MPHIL AND PHD for the academic session 2021-22. Dr. Sabat Kumar Digal, Head, P.G. Department of Commerce was the Chairman of the meeting.

### MEMBERS PRESENT:

1. Prof. Ranjan Kumar Bal, Former Professor, P.G. Department of Commerce, Utkal University
2. Prof. Maheshwar Sahu, Professor, P. G. Department of Commerce, Utkal University
3. Prof. Sanjay Kumar Satpathy, Vice-chancellor, Kalahandi University
4. Dr. Sabat Kumar Digal, Associate Professor & Head, P.G. Department of Commerce, Rama Devi Women's University
5. Dr. Gouri Prava Samal, Assistant Professor, P.G. Department of Commerce, Rama Devi Women's University
6. Dr. Jayashree Jethy, Assistant Professor, P.G. Department of Commerce, Rama Devi Women's University


### PROCEEDINGS:

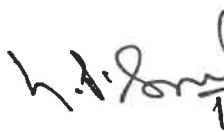
1. The members deliberated on the state module syllabus for UG and current operating syllabus for P. G., M. Phil (for back students) and Ph. D course work in Commerce.
2. The members also discussed on the proposed changes as requested by the Department and suggested by the external members to be incorporated in the existing M. Com syllabus.
3. The members also perused the list of examiners for UG and PG semester examinations; M. Phil examinations and PhD course work.
4. The members also examined the list of conducting board of examiners for UG, PG, M. Phil and Ph.D.

### RESOLUTIONS:

Members of BoS deliberated on all the points as mentioned in the proceedings and unanimously resolved the following:

1. Since the model syllabus of the Govt. of Odisha is followed from the academic session 2019-20 and the first batch students are in UG 4<sup>th</sup> semester, existing syllabus will be followed.

  
14/7/21  
14.7

  
14/7.

  
14.7.21

  
14/07/2021

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2. Finance specialisation, in addition to the existing Accounting and Marketing specialization, with 2 papers each in 3<sup>rd</sup> semester (International Financial Management and Advanced Financial management) and 4<sup>th</sup> semester (Investment Analysis and Portfolio Management and Derivatives and Risk Management) will be offered to the P. G. Students from academic session 2021-22. This will increase the total number of papers from 22 to 26 without effecting any change in the total credit 24. Accordingly, proposed syllabus for the above papers is also approved.
3. Proposed changes in the existing P.G syllabus such as (a) Unit-II of Corporate Tax Planning, CE-II (Semester-III), (b) Unit-II of Accounting Standards and Corporate Reporting, CE-III, (Semester-IV) and (c) Unit-V of Accounting for Managerial Decision Making, CE-IV (Semester-IV) of Accounting Group, is accepted.
4. As per the Higher Education Department, Govt. Of Odisha order no. 20119/HE, Date: 19/6/2020, (Sl. No.2), 2<sup>nd</sup> Unit of each paper (25% of total 4 units of UG syllabus) has been earmarked for students self study (except AECC and SEC).
5. As per the Higher Education Department, Govt. Of Odisha order no. 20119/HE, Date: 19/6/2020, (Sl. No.2), 2<sup>nd</sup> Unit of each paper (25% of total 5 units of PG syllabus) has been earmarked for students self study.
6. The list of examiners for UG and PG semester examinations; M. Phil back examinations and PhD course work is approved.
7. The list of conducting board of examiners for UG, PG, M. Phil and PhD is approved.
8. The BoS authorizes the CoE to take alternative measures in case of urgency.

9. The "Business Research Methods" (DSE-4) alternative paper to project contains 4 units.

The meeting ended with thanks to the Chair.

  
Prof. R. K. Bal 14/7/21

  
Prof. M. Sahu 14/7/21

  
Prof. S. K. Satapathy

  
Dr. J. Jeethu 14/7/21

  
Dr. G. P. Samal 14/7/21

  
Dr. S. K. Diga 14.7.21

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**P. G. DEPARTMENT OF COMMERCE**

**RAMA DEVI WOMEN'S UNIVERSITY**

**SYLLABUS FOR M. PHIL**

**ACADEMIC SESSION 2020-2021**



**RAMA DEVI WOMEN'S UNIVERSITY**

**VIDYA VIHAR, BHUBANESWAR-22**

*Handwritten signatures and dates:*  
14/7/21  
14/05/2021  
14.7.21



com/28  
11/11/2020 574

RAMA DEVI WOMEN'S UNIVERSITY, VIDYA VIHAR  
BHUBANESWAR-22

Proceeding of the meeting of the Board of Studies ... Commerce (UG) ...  
held on 26-8-2020 at 11:00 A.M / P.M. in the University Office,  
Bhoi Nagar, Bhubaneswar-22.

Members Present :

1. Prof. Ranjan Kumar Bal
2. Prof. Maheshwar Sahu
3. Prof. Sanjay Kumar Satopathy
4. Dr. Sahadev Sarain
5. Dr. Sabal Kumar Dyal
6. Dr. Gouri Prova Samal
- 7.
- 8.

Prof./ Dr. Sahadev Sarain is selected as Chairman of the Board for the Academic year 2020.

The recommendations of the Board in respect of the Regulations, Detailed Syllabus, Text Books and other items are appended the prescribed form.

Signature of the Members :-

S Sarain  
CHAIRMAN 26/8/20

1. [Signature] 26/8/20
2. [Signature] 26/8/20
3. [Signature] 26/8/20
- 4.
5. [Signature] 26.8.2020
6. [Signature] 26/8/20
- 7.
- 8.



A meeting of Board of Studies (BOS) in Commerce was held on 26<sup>th</sup> August, 2020 in Room No. 221 at 11.00 AM. Dr. Sahadev Swain, Head, P.G. Department of Commerce was the Chairman of the meeting.

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### Members Present

1. Prof. Ranjan Kumar Bal, Former Professor, P.G. Department of Commerce, Utkal University
2. Prof. Maheshwar Sahu, Professor, P.G. Department of Commerce, Utkal University
3. Prof. Sanjay kumar Satpathy, Professor, P.G. Department of Commerce, Ravenshaw University
4. Dr. Sabat Kumar Digal, Associate Professor, P.G. Department of Commerce, Rama Devi Women's University
5. Dr. Gouri Prava Samal, Assistant Professor, P.G. Department of Commerce, Rama Devi Women's University


### Proceedings

1. The members deliberated on the state module syllabus for UG and current operating syllabus for PG and M.Phil course in Commerce.
2. BOS resolved the following:
  - a. As per the Higher Education Department, Govt. Of Odisha order no. 20119/HE, Date: 19/6/2020, (Sl. No.2), 2<sup>nd</sup> Unit of each paper (25% of total 4 units of UG syllabus) has been earmarked for students self study (except AECC and SEC).
  - b. As per the Higher Education Department, Govt. Of Odisha order no. 20119/HE, Date: 19/6/2020, (Sl. No.2), 2<sup>nd</sup> Unit of each paper (25% of total 5 units of PG syllabus) has been earmarked for students self study.
  - c. For DSE – 4 of B.Com VI semester, students with 60% marks in aggregate from the 3 published semester examinations will prepare project (Dissertation- 60 + Seminar cum Viva- 40). For other students with less than 60% marks in aggregate from the 3 published semester examinations shall study "Research Methodology" as a paper of 100 marks (80 semester + 20 internal).
  - d. Pass students will not prepare the project report, but they will study "Research Methodology" as a paper in DSE-4 carrying 100 marks (80 semester + 20 internal).
  - e. In UG 3<sup>rd</sup> semester, students shall read Communicative English in SEC-I as a compulsory subject.
  - f. UG 4<sup>th</sup> Semester students of Colleges getting funding assistance from the World Bank shall study "Quantitative Aptitude and Logical Reasoning" in SEC – II as a compulsory subject. Students of Colleges not getting funding assistance from the World Bank shall study "Entrepreneurship Development and Business Ethics" as a paper in SEC – II as a pool subject.
  - g. The BoS authorizes the CoE to take alternative measures in case of urgency.

  
Prof. R. K. Bal 26/8/20

  
Prof. M. Sahu 26/8/2020

  
Prof. S. K. Satapathy 26/8/2020

  
Dr. S. Swain 26/8/2020

  
Dr. S. K. Digal 26.8.20

  
Dr. G. P. Samal 26/8/20



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RAMA DEVI WOMEN'S UNIVERSITY,  
VIDYA VIHAR, BHUBANESWAR-22

Proceeding of the meeting of the Board of Studies ... in ... COMMERCE .....

held on 28.8.19 at 11.00 A.M. in the University Office,

Bhoi Nagar, Bhubaneswar-22.

Members Present :

1. Dr. Sahadev Swain
2. Dr. Maheswar Sahoo
3. Dr. Santay Ku Satpathy
4. Ms. Sabat Ku Digal
5. Dr. Houri Prava Samal
- 6.
- 7.
- 8.

~~Dr.~~ Sahadev Swain is selected as Chairman of the Board for the Academic year 2019-20

The recommendations of the Board in respect of the Regulations, Detailed Syllabus, Text Books and other items are appended the prescribed form.

Signature of the Members :-

CHAIRMAN

1. S. Swain  
28-8-19
2. S. Sahoo  
28/8/19
3. S. S.
4. S. S.
5. S. S.  
28.8.19
6. H. Prava Samal  
28/8/19.
- 7.
- 8.



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# RAMA DEVI WOMEN'S UNIVERSITY, BHUBANESWAR

Proceeding of the meeting of the Board of Studies ...in...COMMON.....

held on 16.04.2019 at 01.00 P.M. in the University Office, Bhoinagar, Bhubaneswar-22.

## Members Present :

1. Dr. Sahadev Swain
2. Dr. Anil Kumar Swain
3. Dr. Maheswar Sahoo
4. Mrs. Satewati Mohanty
5. Mr. Santoy ku Sahoo
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.

The recommendations of the Board in respect of the +3 Degree Regulations, Detailed Common Syllabus, Text Books and other items for +3 Degree Course are appended with the prescribed form effective from the year 2019-20. Remarks on syllabus attached in separate sheet. No changes in M.Com. & M.Phil (com) courses.

## Signature of the Members :-

S. Swain  
CHAIRMAN  
16.4.19

1. S Swain  
16.4.19
2. Anil Kumar Swain 16/4/19
3. S Swain 16.4.19
4. Satewati Mohanty  
16.4.19
- 5.
- 6.
7. Santoy ku Sahoo
- 8.
- 9.
- 10.

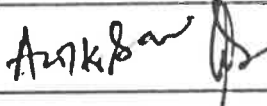

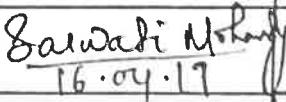
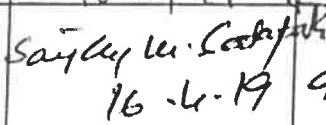
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**RAMA DEVI WOMEN'S UNIVERSITY  
BHUBANESWAR**

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**ATTENDANCE SHEET**

**MEETING OF THE SPECIAL BOARD OF STUDIES IN COMMERCE  
HELD ON 16.04.2019 AT 01.00P.M.**

Sl. No.	Name of the Member	Signature	Contact No.
1	Dr. Anil Kumar Swain, Dept. of Commerce, Utkal University.		9437190553
2	The HoD, Dept. of Commerce, R.D.W. University		
3	Dr. Maheswar Sahoo, Professor, P.G. Dept. of Commerce, Utkal University.		9437282422
4	Dr. Sahadev Sahoo Swain. Dept. of Commerce, R.D.W. University		
5	Dr. Ranjan Kumar Bal, Professor, Dept. of Commerce, Utkal University.		
6	The HoD, Dept. of Commerce, KNW College, BBSR.	 16.04.19	9937047567
7	Dr. Sanjay Kumar Satpathy, Dept. of Commerce, Ravenshaw University.	 16.4.19	9938290208

A meeting of Board of Studies (BOS) in Commerce was held on 16.4.19 in Room No-227 at 1.00 P.M. Dr. Sahadev Sarais, HOD, P.G. Department of Commerce was the Chairman of the meeting. The members attended the meeting were Dr. A.K. Sarais, Dept. of Commerce, U.U., Dr. Maheshwar Sahu, Dept. of Commerce, U.U., Mrs. Saswati Mohant, HOD, Dept. of Commerce, K.H.W College, Pshubaneswar, and Dr. S.K. Satopathy, Dept. of Commerce, Rewari University, Culltoek.

Proceedings

1. The members deliberated on the state Model Syllabus for Under Graduate Course in Commerce and approved its execution from the session 2019-20. with the following remarks:

- a) In paper Financial Accounting (Core-I, Unit-II, iii AS-6 issued by ICAI is deleted. So, it should be deleted from the syllabus also.
- b) In Unit-IV, i.- Higher purchase and instalment Systems and Accounting for Branch and Department is repeated twice. So, it should be corrected.

The meeting ended with the vote of thanks to the chair.

S. Sarais  
16.4.19

  
16.4.19

  
16.4.19

S. Sarais  
16.04.19

16.4.19

RAMA DEVI WOMEN'S UNIVERSITY, BHUBANESWAR

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Proceeding of the meeting of the Board of Studies in Commerce

held on 2-8-18 at 11:30 A.M. A.M / P.M. in the University Office,

Bhoinagar, Bhubaneswar-22.

Members Present :

1. Anil Kumar
2. S. Swaroop
- 3.
- 4.
5. Pradip
6. Sarwati Mohanty.
- 7.
- 8.
- 9.
- 10.

Prof./ Dr. Hanikar Mishra is selected Chairman of the Board for the Academic year 2018-19

The recommendations of the Board in respect of the Regulations, Detailed Syllabus, Text Books and other items are appended the prescribed form.

Signature of the Members :-

  
CHAIRMAN

1. Anil Kumar
2. S. Swaroop
- 3.
- 4.
5. Pradip
6. Sarwati Mohanty.

Proceedings of the Meeting of the BOS in  
 Commerce for the academic session 2018-19  
 held on 02-08-2018 at 11.30 A.M. in the Dept.  
 of Commerce, Rava Devi Women's University,  
 Bhubaneswar.

Members Present

1. Dr. Hari Hara Swain 2.8.18
2. Dr. Sahadeb Swain S. Swain  
2.8.18
3. Prof. Ranjan Kumar Bal R. Bal
4. Saswati Mohanty S. Mohanty  
2.8.18
5. Prof. Anil Kumar Swain A. Swain

1. The Members of BOS unanimously elected Dr. Hari Hara Mishra as the Chairman of the BOS in Commerce for the academic session 2018-19.

2. The members discussed and approved the opening of M.Phil. in Commerce with six papers such as Paper-I - Advanced Research Methodology, Paper-II - Finance, Paper-III - Accounting

2.8.18 S. Swain  
2.8.18 R. Bal  
2.8.18 A. Swain

pop-IV- Seminar and presentation (50+50) 121  
 Review of Literature and presentations (50+50) and  
 pop-VI- Dissertation and Viva-Voce (80+20). to be  
 covered in two semesters. The Syllabus for Paper, I,  
 II & III is attached. The the structure of the syllabus is  
 also attached.

3. Members discussed and approved the list of  
 examiners and question paper setters for both  
 the odd and even semesters for the academic  
 session 2018-19.

4. Syllabus and papers were discussed and  
 approved by the members. It was decided to  
 continue with the ongoing syllabus for the  
 academic session 2018-19 in U.G. &

5. Members approved the continuance of  
 current syllabus for the M. Com students.

6. The chairman was authorised to  
 appoint the ~~EX~~ List of Examiners and  
 question paper setters.

7. Members approved the list of moderators  
 for Commerce for the academic session, 2018-19  
 namely:

1. Dr. Hari Hara Mishra
2. Dr. Sahadeb Swain

4.

Phulad 2/8/18 S. S. Mishra 28/11

Sarwabi Mohanty 2/8/18  
 2.8.18



## U.G. Commerce Common Syllabus, Odisha

Paper	Subject	Paper Code	Full Marks	End-term Marks	Mid-term Marks	Credit Points
<b>Semester I</b>						
1.1	Environmental Science	AECC -1	100	80	20	4
1.2	Financial Accounting	CORE-1	100	80	20	6
1.3	Business Law	CORE-2	100	80	20	6
1.4	Micro Economics	GE-1	100	80	20	6
<b>Total</b>			<b>400</b>			<b>22</b>
<b>Semester II</b>						
2.1	Alternative English/MIL/Hindi	AECC-2	100	80	20	4
2.2	Cost Accounting	CORE-3	100	80	20	6
2.3	Corporate Law	CORE-4	100	80	20	6
2.4	Macro & Indian Economy	GE-2	100	80	20	6
<b>Total</b>			<b>400</b>			<b>22</b>
<b>Semester III</b>						
3.1	Corporate Accounting	CORE-5	100	80	20	6
3.2	Income-tax Law and Practice	CORE-6	100	80	20	6
3.3	Management Principles and Application	CORE-7	100	80	20	6
3.4	Business Statistics	GE-3	100	80	20	6
3.5	Communicative English	SEC-1	100	80	20	4
<b>Total</b>			<b>500</b>			<b>28</b>
<b>Semester IV</b>						
4.1	GST and Indirect Taxes	CORE-8	100	80	20	6
4.2	Fundamentals of Data Management (End Term Exam = 60, Practical = 25, Mid-term =15)	CORE-9	100	60+25	15	6
4.3	Management Accounting	CORE-10	100	80	20	6
4.4	Principles of Marketing	GE-4	100	80	20	6
4.5	Quantitative Aptitude & Logical Thinking	SEC-2	100	80	20	4
<b>Total</b>			<b>500</b>			<b>28</b>
<b>Semester V</b>						
5.1	Computerized Accounting & E-filing of Tax Returns (End Term Exam = 60, Practical =25, Mid-term = 15)	CORE-11	100	60+25	15	6
5.2	Fundamentals of Financial Management	CORE-12	100	80	20	6
5.3	Elective I (Any one of the following)	DSE-1	100	80	20	6

	<b>A. Accounting and Finance</b>	Markets, Institutions & Services					
	<b>B. Banking and Insurance</b>	Indian Banking and Insurance System					
	<b>C. Management</b>	Human Resource Management					
5.4	Elective II (Any one of the following)		DSE-2	100	80	20	6
	<b>A. Accounting and Finance</b>	Financial Statement Analysis and Reporting					
	<b>B. Banking and Insurance</b>	Merchant Banking and Financial Services					
	<b>C. Management</b>	International Business					
	<b>Total</b>			<b>400</b>			<b>24</b>
	<b>Semester VI</b>						
6.1	Auditing and Corporate Governance		CORE-13	100	80	20	6
6.2	Business Mathematics		CORE-14	100	80	20	6
6.3	Elective III (Any one of the following)		DSE-3	100	80	20	6
	<b>A. Accounting and Finance</b>	Fundamentals of Corporate Tax Planning					
	<b>B. Banking and Insurance</b>	Fundamentals of Investment					
	<b>C. Management</b>	Consumer Affairs and Customer Care					
6.4	<b>Business Research Methods and Project work</b>	End Term Exam = 50 Project = 30 Viva-voce = 20	DSE-4	100	50 30 Project 20 Viva-voce		6
	<b>Total</b>			<b>400</b>			<b>24</b>
	<b>Ethics and Value in each Semester</b>						<b>06</b>
	<b>Grand Total</b>						<b>154</b>

## PROGRAM OUTCOMES (POs):

- PO 1. Develop managerial, analytical, communication, employability and strategic skills to meet the ever-changing challenges of the business environment
- PO 2. Enhance proficiency in the areas like Accountancy, Taxation, Laws, Business Strategy, Finance, Auditing, Accounting Standards, Reporting, Entrepreneurship and contemporary areas in the discipline of commerce
- PO 3. Prepare students for cross-country professional courses
- PO 4. Familiarise students with the dynamic organisational culture & leadership qualities
- PO 5. Application of information technology and digital tools in the domain of commerce
- PO 6. Pursue advance research by applying critical thinking & analytical reasoning in the field of business and commerce
- PO 7. Proficiency with the ability to qualify competitive and professional examinations
- PO 8. Holistic development of students to create responsible citizenry through social, moral, ethical and professional code of conduct
- PO 9. Bridging the gap between academia and industry to enhance learners' ability through problem solving skills to face the challenges and achieve excellence
- PO 10. Plan and develop Start-up & Entrepreneurial ventures independently through acquired skills

## PROGRAM SPECIFIC OUTCOMES (PSOs):

- PSO-1 Students can go for further professional courses like CA/ CS/CMA/CFA/UPSC
- PSO-2 Acquired passion for research in various fields like Accountancy, Finance, Marketing, HR and Entrepreneurship
- PSO-3 Acquired practical learning from internship, field visit, industrial visit & research projects
- PSO-4 Understand and develop new dimension of knowledge through open elective to cater the need of industry.

## RDWU P.G. SYLLABUS STRUCTURE (w.e.f. 2022-23)

Sl. No.	Nature of Course	Course Code	Paper Title	Units	Credits	Semester -I		
						Marks		
						Mid-Sem.	End-Sem.	Total
1	Hard Core	HC-101	Advanced Financial Management	5	5	30	70	100
2	Hard Core	HC-102	Corporate Financial Accounting	5	5	30	70	100
3	Hard Core	HC-103	Marketing Management	5	5	30	70	100

4	Hard Core	HC-104	Theory and Practice of Insurance	--	5	30	70	100
5	Allied Core	AC-101	Computer Application	3	3	Mid-Sem 10 + Practical 10= 20 marks	30	50
<b>Total</b>					<b>23</b>	<b>135</b>	<b>315</b>	<b>450</b>

Semester-II								
Sl. No.	Nature of Course	Course Code	Paper Title	Units	Credits	Marks		
						Mid-Sem.	End-Sem.	Total
6	Hard Core	HC-201	Organizational Behaviour	5	5	30	70	100
7	Hard Core	HC-202	Research Methodology	5	5	30	70	100
8	Hard Core	HC-203	Business Statistics	5	5	30	70	100
9	Hard Core	HC-204	International Business and Environment	--	5	30	70	100
10	Core Elective	CE-201	Corporate Tax Planning	5	5	30	70	100
			Investment Analysis and Portfolio Management					
			International Marketing					
11	Open Elective	OE-201	Fundamental of Banking	--	4	--	50	50
<b>Total</b>					<b>29</b>	<b>150</b>	<b>400</b>	<b>550</b>

## Semester-III

Sl. No.	Nature of Course	Course Code	Paper Title	Units	Credits	Marks		
						Mid-Sem.	End-Sem.	Total
12	Hard Core	HC-301	Human Resource Management	5	5	30	70	100
13	Hard Core	HC-302	IFRS and Indian Accounting Standards	5	5	30	70	100
14	Hard Core	HC-303	Business Data Analytics	--	5	30	70	100
15	Core Elective	CE-301	Advanced Accounting	5	5	30	70	100
			International Financial Management					
			Supply Chain Management and Logistics					
16	Core Elective	CE-302	Accounting for Managerial Decision Making	5	5	30	70	100
			Financial Modeling and Valuation					
			Retail Management					
17	Field Internship	FI-201	Field Internship	--	3	--	50	50
<b>Total</b>					<b>28</b>	<b>150</b>	<b>400</b>	<b>550</b>

**Semester-IV**

Sl. No.	Nature of Course	Course Code	Paper Title	Units	Credits	Marks		
						Mid-Sem.	End-Sem.	Total
18	Hard Core	HC-401	Derivatives and Risk Management	5	5	30	70	100
19	Hard Core	HC-402	Corporate Governance and Business Ethics	--	5	30	70	100
20	Hard Core	HC-403	Dissertation	--	5	--	100	100
21	Core Elective	CE-401	Advanced Auditing Professional Ethics	5	5	30	70	100
			Emerging Business Laws and Regulation					
			Customer Relationship Management					
22	Allied Core	AC-401	Women and Society	3	3	15	35	50
<b>Total</b>					<b>23</b>	<b>105</b>	<b>345</b>	<b>450</b>

**Summary**

<b>HC-Hard Core</b>	14 x 100	1400
<b>CE-Core Elective</b>	4 x 100	400
<b>OE-Open Elective</b>	1 x 50	50
<b>AC-Allied Core</b>	2 x 50	100
<b>FI-Field Internship</b>	1 x 50	50
<b>Total Marks:</b>		<b>2000</b>

**Summary**

Semester	Credits	Total Marks
<b>Sem-I</b>	23	450
<b>Sem-II</b>	29	550
<b>Sem-III</b>	28	550
<b>Sem-IV</b>	23	450
<b>TOTAL</b>	<b>103</b>	<b>2000</b>

## RDWU Ph.D. SYLLABUS STRUCTURE

SL.NO.	PAPERS	PAPER TITLE	CREDITS	MARKS
1	Paper-1	Research Methodology and Computer Application	4	100
2	Paper-2	Accounting and Finance	4	100
3	Paper-3	Review of Related Literature	4	100
4	Paper-4	Research and Publication Ethics	4	100
	TOTAL		16	400

### PROGRAM OUTCOMES (POs):

**PO1:** The students should learn to apply the knowledge of statistics and management to the solution of multifaceted problems.

**PO2:** An ability to demonstrate a critical awareness of current issues in commerce which are informed by leading edged research and practice in the field.

**PO 3:** Understand use techniques, skills and tools skills to carry out empirical as well as conceptual research in the area of business studies.

**PO 4:** Attracting to recognize the importance of professional development by pursuing the doctorate studies or faces competitive examinations that offer challenging and rewarding careers.

**PO 5:** To get an expertise on research through participating in various conferences, seminars, research workshops to improve and enhance their research knowledge.

### PROGRAM SPECIFIC OUTCOMES (PSOs):

**PSO1:** To promote the growth and development of Commerce, Management, and allied disciplines through the use of research.

**PSO2:** To nurture scholars for advanced careers in commerce research, teaching, practice, consulting, training, and development.

**PSO3:** To equips students with the necessary skills and expertise to engage in creative and innovative research, publish scholarly works, and validate the findings of their research in various areas of commerce.

**PSO4:** The programme emphasizes the integration of sound theoretical concepts with practical applications and emerging trends.

### PAPER01: RESEARCH METHODOLOGY AND COMPUTER APPLICATION

Credits: 04

Full Marks: 100

### COURSE OUTCOMES:

After successful completion of this course, students should:

**C01:** Understand social science research aspects to imbibe scholarly concerns in addressing a research problem.

Commerce

RDWU M.PHIL SYLLABUS STRUCTURE

SEMESTER-I

SL.NO.	PAPER CODE	PAPER TITLE	MARKS	CREDITS
1	Paper- I	Research Methodology	100	6
2	Paper- II	Accounting	100	6
3	Paper- III	Finance	100	4
		<b>TOTAL</b>	<b>300</b>	<b>16</b>

SEMESTER-II

SL.NO.	PAPER CODE	PAPER TITLE	MARKS	CREDITS
1	Paper- IV	<b>Review of Literature</b> { Writing(50) + Power point Presentation(50) }	100	4
2	Paper-V	<b>Preparation and Presentation of Seminar</b> { Synopsis presentation (50)+ Pre-thesis Submission seminar(50)}	100	4
3	Paper-VI	<b>Dissertation</b>	100	6
		<b>TOTAL</b>	<b>300</b>	<b>14</b>

S. Sws