

**DR. HARISINGH GOUR VISHWAVIDYALAYA,  
SAGAR (M.P.)  
(A CENTRAL UNIVERSITY)**



**DEPARTMENT OF COMMERCE**  
**Syllabus**  
*of*  
**BACHALAR OF COMMERCE (B. Com.)**

*As per NEP-2020*

(Date of Board of Studies Meeting: 21-09-2022)

*w.e.f.*

**Academic Year 2022-23**

## II. Programme Structure

### Department of Commerce

#### Course Structure Based on NEP-2020

#### BACHELOR OF COMMERCE (B,Com. Hons. 4 Year Programme)

Entry Level-5/12th required successful completion of secondary school with commerce discipline

#### SEMESTER-I

| Course Code | Course Title                         | Course Type                 | L | T | P | Credit     |
|-------------|--------------------------------------|-----------------------------|---|---|---|------------|
| COM-DSM-111 | Financial Accounting                 | Disciplinary specific Major | 5 | 1 | 0 | 6          |
| COM-DSM-112 | Business Organization and Management | Disciplinary specific Major | 5 | 1 | 0 | 6          |
| COM-MDM-111 | Business Economics                   | Multi-Disciplinary Major    | 5 | 1 | 0 | 6          |
| COM-AEC-111 | Language-Hindi                       | Ability Enhancement Course  | 2 | 0 | 0 | 2          |
| COM-SEC-111 | Entrepreneurship                     | Skill Enhancement Course    | 2 | 0 | 0 | 2          |
| COM-VED-111 |                                      | Value Enhancement Course    |   |   |   | Qualifying |
|             | <b>Total Credit</b>                  |                             |   |   |   | <b>22</b>  |

#### SEMESTER-II

| Course Code | Course Title         | Course Type                 | L | T | P | Credit     |
|-------------|----------------------|-----------------------------|---|---|---|------------|
| COM-DSM-211 | Corporate Accounting | Disciplinary specific Major | 5 | 1 | 0 | 6          |
| COM-DSM-212 | Corporate Law        | Disciplinary specific Major | 5 | 1 | 0 | 6          |
| COM-MDM-211 | Business Law         | Multi-Disciplinary Major    | 5 | 1 | 0 | 6          |
| COM-AEC-211 | Language-English     | Ability Enhancement Course  | 2 | 0 | 0 | 2          |
| COM-SEC-211 | Personal Selling     | Skill Enhancement Course    | 2 | 0 | 0 | 2          |
| COM-VED-211 |                      | Value Enhancement Course    |   |   |   | Qualifying |
|             | <b>Total Credit</b>  |                             |   |   |   | <b>22</b>  |

( Level 5 Required 36-40 Credits for Undergraduate Certificate)

**Course Name:** Certificate Course on GST and Income Tax Facilitator  
**Nature of the course:** New Certificate Course

| Course Code    | Course Title                             | Course Type       | Credit Hours |   |   |       |
|----------------|------------------------------------------|-------------------|--------------|---|---|-------|
|                |                                          |                   | L            | T | P | Total |
| COM-CGSTIT-101 | Introduction to GST and IT Filing        | Core              | 4            | 1 | - | 5     |
| COM-CGSTIT-102 | GST and Income Tax Return Filing Process | Skill Enhancement | -            | - | 5 | 5     |
| COM-CGSTIT-103 | Project Work/Internship                  | Skill Enhancement | -            | - | 5 | 5     |
| <b>Total</b>   |                                          |                   | <b>15</b>    |   |   |       |

2. Any other Information which the Department/ faculty may like to provide.

Date 21/0/22

Signature of Faculty Member

Prof. G.L. Puntambekar  
Dr. Shalini Choithrani

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Signature with Seal of the Head of the Department

Signature with Seal of the Dean of the School

**Department of Commerce**  
**Doctor Harisingh Gour Vishwavidyalaya, Sagar**  
**Value Added Course**

**Certificate course on GST and Income Tax Facilitator**

| Course Code           | Course Title                             | Course Type       | Credit Hours |          |          |          |
|-----------------------|------------------------------------------|-------------------|--------------|----------|----------|----------|
|                       |                                          |                   | L            | T        | P        | Total    |
| <b>COM-CGSTIT-101</b> | Introduction to GST and IT Filing        | Core              | <b>4</b>     | <b>1</b> | <b>-</b> | <b>5</b> |
| COM-CGSTIT-102        | GST and Income Tax Return Filing Process | Skill Enhancement | -            | -        | <b>5</b> | <b>5</b> |
| COM-CGSTIT-103        | Project Work/Internship                  | Skill Enhancement | -            | -        | <b>5</b> | <b>5</b> |
| <b>Total</b>          |                                          |                   | <b>15</b>    |          |          |          |



## II. Programme Structure

### Department of Commerce Course Structure Based on NEP-2020

#### MASTER OF COMMERCE (M.Com) (2 Year Programme)

##### SEMESTER-I

| Course Code | Course Title                | Course Type                 | L | T | P | Credit    |
|-------------|-----------------------------|-----------------------------|---|---|---|-----------|
| COM-DSM-121 | Advance Statistics          | Disciplinary Specific Major | 5 | 1 | 0 | 6         |
| COM-DSM-122 | Management Accounting       | Disciplinary Specific Major | 5 | 1 | 0 | 6         |
| COM-MDM-121 | Advance Banking & Insurance | Multi-Disciplinary Major    | 5 | 1 | 0 | 6         |
| COM-SEC-121 | Public Finance              | Skill Enhancement Course    | 3 | 1 | 0 | 4         |
|             | <b>Total Credit</b>         |                             |   |   |   | <b>22</b> |

##### SEMESTER-II

| Course Code | Course Title                                    | Course Type                 | L | T | P | Credit    |
|-------------|-------------------------------------------------|-----------------------------|---|---|---|-----------|
| COM-DSM-221 | Financial Management                            | Disciplinary Specific Major | 5 | 1 | 0 | 6         |
| COM-DSM-222 | Managerial Economics                            | Disciplinary Specific Major | 5 | 1 | 0 | 6         |
| COM-MDM-221 | Business Environment and International Business | Multi-Disciplinary Major    | 5 | 1 | 0 | 6         |
| COM-SEC-221 | Marketing Management                            | Skill Enhancement Course    | 3 | 1 | 0 | 4         |
|             | <b>Total Credit</b>                             |                             |   |   |   | <b>22</b> |