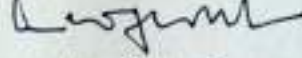
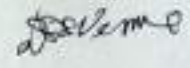
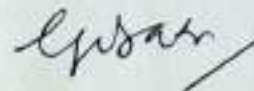
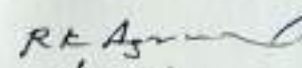
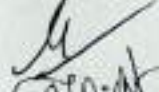


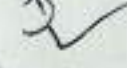
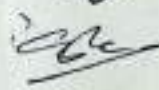
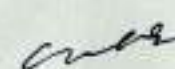
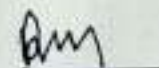
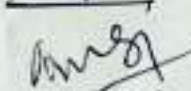
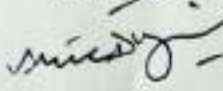
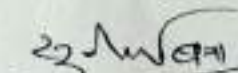


**Department of Commerce**  
**H.N.B. Garhwal University Srinagar Garhwal**  
**(A Central University)**

**Minutes of the Board of Studies Meeting, held on 21-22 August, 2017**

A meeting of the Board of Studies (BOS) of Commerce Department was held on 21-22 August, 2017. The following members were present in the meeting:

1. Prof. R.C. Dangwal, Head, Deptt. of Commerce, HNB Garhwal University Srinagar Garhwal	Convener (Head & Dean)	
2. Prof. D.P.S. Verma, Retd. Prof. of Commerce, Delhi School of Economics, Delhi University	External Expert	
3. Prof. G.S. Batra, Head & Dean School of Business Management Panjabi University, Patiala	External Expert	
4. Prof. S.K. Srivastava Deptt. of Commerce, HNBGU, Srinagar	(Member)	
5. Prof. R.K. Agarwal, Deptt. of Commerce, HNBGU, Badshahithaul Campus	(Member)	
6. Prof. S.C. Bagri, Deptt. of CMTHS, HNBGU, Srinagar	(Member)	
7. Prof. J.S. Bisht, Deptt. of Secretarial Practice, HNBGU, Srinagar	(Member)	
8. Prof. K.S. Ramola, Deptt. of Commerce SRT Campus, Badsahithaul	(Member)	
✓ 9. Prof. V.C. Sharma, Deptt. of Commerce HNBGU, Srinagar, Garhwal	(Member)	
10. Prof. A.K. Pokhriyal, Deptt. of Commerce HNBGU, Srinagar, Garhwal	(Member)	
11. Prof. S.K. Sharma, Deptt. of Commerce SRT Campus, Badsahithaul	(Member)	
12. Prof. Subodh Kumar, Deptt. of Commerce SRT Campus, Badsahithaul	(Member)	
13. Prof. R.S. Pandey, Deptt. of Commerce HNBGU, Srinagar, Garhwal	(Member)	
14. Prof. A.B. Thapliyal, Deptt. of Commerce SRT Campus, Badsahithaul	(Member)	
15. Prof. Atul Dhyani, Deptt. of Commerce HNBGU, Srinagar, Garhwal	(Member)	
16. Dr. Krishna Kumar Verma, Deptt. of Commerce SRT Campus, Badshahithaul	(Member)	
17. Dr. S.K. Batra, Associate Professor Deptt. of Commerce, SMJ (PG) College, Haridwar	(Member)	

Prof. S.K. Srivastava, Prof. S.K. Sharma and Dr. Krishna Kumar Verma conveyed their inability to attend the meeting.



**AGENDA ITEMS:**

The following are the agenda items of the BOS:

**Item 1:** To confirm the minutes of BOS meeting held on 27-28 February, 2017.

**Item 2:** To consider and assess the progress reports of the following Ph. D. scholars:

- |                        |                              |
|------------------------|------------------------------|
| i). Ravindra Kumar     | 2014-15 and 2016-17          |
| ii). Tej Kumar Parliya | 2013-14                      |
| iii). Bhuvan Chhetri   | 2013-14, 2014-15 and 2016-17 |
| iv). Chetti Bahuguna   | 2011-12, 2012-13 and 2014-15 |

**Item 3:** To consider the proposal of the Institute of Companies Secretariat of India (ICSI) for entering into an agreement called **ICSI Signature Award**.

**Item 4:** To consider the application for issuance of certificate as per the UGC Regulations (4<sup>th</sup> Amendment, 2016) to the following candidates:

- |                        |                          |
|------------------------|--------------------------|
| 1. Dr. Dev Pal         | 6. Dr. Amit Kumar Salar  |
| 2. Dr. Mausami Agarwal | 7. Dr. Arjun Ravi        |
| 3. Dr. Bharti Jaiswal  | 8. Dr. Jaiprakash Panwar |
| 4. Dr. Parul Garg      | 9. Dr. Rajesh Kumar      |
| 5. Dr. Meena Saklani   |                          |

**Item 5:** To prepare and review the syllabus of B.Com (CBCS) Programme (In B.Com V Semester, BC-502: Indirect Tax Law is to be replaced by GST and will be implemented from the current session).

**Item 6:** To discuss the proposal of initiating a publication of a journal of School of Commerce.

**Item 7:** To consider the request of the following research scholars for surrendering their research fellowships:

1. Preeti Sharma
2. Deepika Verma
3. Yesha Tomar
4. Shivangee Tiwari

*[Handwritten signatures and notes in various colors (blue, black, red) are present below the list of research scholars.]*



## PROCEEDINGS:

**Item 1:** The minutes of the last meeting of the BOS, held on 27-28 February, 2017, were confirmed.

**Item 2:** The progress reports of the following candidates were evaluated:

- |                        |                              |
|------------------------|------------------------------|
| i). Ravindra Kumar     | 2014-15 and 2016-17          |
| ii). Tej Kumar Parliya | 2013-14                      |
| iii). Bhuvan Chhetri   | 2013-14, 2014-15 and 2016-17 |
| iv). Chetti Bahuguna   | 2011-12, 2012-13 and 2014-15 |

The reports of these candidates were found to be satisfactory.

**Item 3:** The BOS considered and approved the agreement (MOU) entered into by the Department of Commerce with the Institute of Company Secretaries of India (ICSI) which is termed as "ICSI Signature award".

**Item 4:** The cases of the following candidates were considered for issuance of certificate of D. Phil. Degree in Commerce obtained on or before 2009 as per the UGC Regulations, 4<sup>th</sup> Amendment, 2016:

- |                        |                          |
|------------------------|--------------------------|
| 1. Dr. Dev Pal         | 5. Dr. Amit Kumar Salar  |
| 2. Dr. Mausami Agarwal | 6. Dr. Arjun Ravi        |
| 3. Dr. Bharti Jaiswal  | 7. Dr. Jaiprakash Panwar |
| 4. Dr. Parul Garg      | 9. Dr. Rajesh Kumar      |
| 5. Dr. Meena Saklani   |                          |

After due deliberations of each of the cases, BOS decided not to recommend any of these cases for purpose of issuance of certificate showing the D. Phil. Degree in Commerce obtained on or before 2009 as per the UGC (4<sup>th</sup> Amendment) Regulations, 2016. Each candidate was explained the specific reasons for such refusal.

**Item 5:** The syllabus of B.Com (CBCS) Programme was approved with the following modification:

1. BC 502 (b): Indirect Tax Law has been replaced as Goods and Services Tax (GST).  
The syllabus of GST paper is enclosed.

**Item 6:** The proposal for the publication of the Journal by the Department was considered and approved as under:

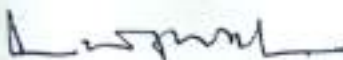
Suggested Names of the Journal:

1. Garhwal Business Review
2. Garhwal Journal of Business
3. Himalayan Journal of Commerce
4. Uttarakhand Business Review

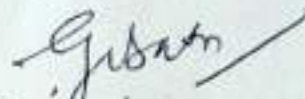
*[Handwritten signatures and initials are present below the list of suggested names.]*

Item 7: In view of the research residency period completed by the following research scholars, the BOS accepted their request of surrendering the research fellowship.

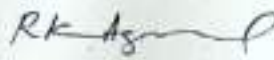
1. Preeti Sharma - Fellowship surrendered wef 20/08/2016
2. Deepika Verma - Fellowship surrendered wef 20/08/2016
3. Yesha Tomar - Fellowship surrendered wef 16/08/2017
4. Shivangee Tiwari - Fellowship surrendered wef 16/08/2017

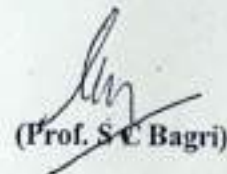
  
(Prof. R C Dangwal)

  
(Prof. D P S Verma)

  
(Prof. G S Batra)

(Prof. S K Srivastava)

  
(Prof. R K Agarwal)

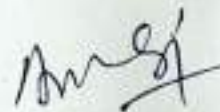
  
(Prof. S C Bagri)

(Prof. K.S. Ramola)

  
(Prof. V C Sharma)

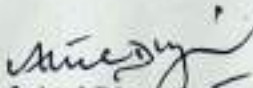
  
(Prof. A.K. Pokhriyal)

(Prof. Subhodh Kumar)

  
(Prof. A B Thapliyal)

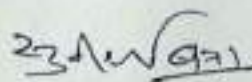
  
(Prof. J S Bisht)

(Prof. S K Sharma)

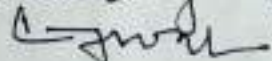
  
(Prof. Atul Dhyani)

  
(Prof. R S Pandey)

(Dr. K K Verma)

  
(Dr. S K Batra)

Hon'ble Vice Chancellor

May kindly approve  


Approved as  
performs  
Am  
23/8/17



## B. Com.: Semester V

### Paper BC 502 (b): GOODS & SERVICES TAX (GST)

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)

Lectures: 65

Objectives: To provide basic knowledge and equip students with applications of the provisions of Goods and Services Tax Act.

#### UNIT I: Introduction

Lecture: 15

Indirect taxes before the GST; Concept of VAT: Meaning and Methods; Major Defects in the structure of Indirect taxes prior to GST; Need of GST in India; Genesis and salient features of GST; Taxes subsumed in GST; Advantages and challenges of GST; Innovation and best practices; Structure of GST including SGST, CGST, UTGST and IGST; Procedure of Registration; Compulsory Registration; Deemed Registration; Cancellation and Revocation of registration

#### Unit II: Levy and Collection of GST

Lecture: 15

Taxable event ; "Supply" of Goods and Services; Place of Supply: Within State, Interstate, Import and Export; Time of supply; Valuation for GST; Valuation rules, taxability of reimbursement of expenses; Exemption from GST; Small supplies and Composition Scheme; Classification of Goods and Services; Composite and Mixed Supplies.

#### Unit III: Input Tax Credit

Lecture: 15

Eligible and Ineligible Input Tax Credit; Apportionment of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payments of Tax; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

#### Unit IV: Procedures

Lecture: 10

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes, Maintenance of Records and Submission of Return

#### Unit V: Special Provisions

Lecture: 10

Taxability of e-Commerce, Anti-Profiteering, Avoidance of dual control.

#### Suggested Readings:

1. Chaudhary, Dalmia and Girdharwal, GST - A Practical Approach, Taxmann Publications
2. Haldia Arpit, GST made easy, Taxmann Publications.
3. Datey V.S., GST Ready Reckoner, Taxmann Publications.
4. Singhaia Vinod K. & Singhaia Monica, (2016), Students Guide to Indirect Tax Laws, Taxman Publications.
5. Gupta, S.S., GST-How to meet your obligations (April 2017), Taxman Publications
6. GST Manual, Taxmann Publications.
7. Garg Keshav, GST Ready Reckoner, Bharat Law House.
8. Singh S.K., Goods and Services Tax: The Tasks and Challenges Ahead, Nice Journal of Business, Vol. II, Nos. 1 & 2, pp. 1-10.
9. Sudhir Halakhandi, GST in Hindi (Vastu avam Sevakar).

Note: More Readings for the paper will be notified in due course of time.

Don't believe  
say kindly  
approve  
Signature  
Himanshu  
Kupersha

23/11/17  
23/11/17

Gurav  
A

REAG

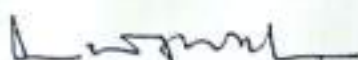
Handwritten signature

Handwritten signature



Item 7: In view of the research residency period completed by the following research scholars, the BOS accepted their request of surrendering the research fellowship.


1. Preeti Sharma -Fellowship surrendered wef 20/08/2016
2. Deepika Verma- Fellowship surrendered wef 20/08/2016
3. Yesha Tomar- Fellowship surrendered wef 16/08/2017
4. Shivangee Tiwari- Fellowship surrendered wef 16/08/2017


  
(Prof. R C Dangwal)

  
(Prof. D P S Verma)

  
(Prof. G S Batra)

(Prof. S K Srivastava)

  
(Prof. R K Agarwal)

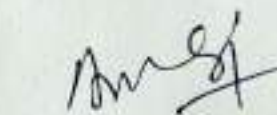
  
(Prof. S C Bagri)

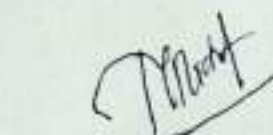
(Prof. K.S. Ramola)

  
(Prof. V C Sharma)

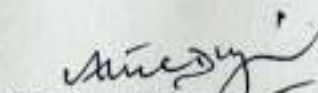
  
(Prof. A.K. Pokhriyal)

(Prof. Subhodh Kumar)

  
(Prof. A B Thapliyal)

  
(Prof. J S Bisht)

(Prof. S K Sharma)

  
(Prof. Atul Dhyani)

  
(Prof. R S Pandey)

(Dr. K K Verma)

  
(Dr. S K Batra)

Hon'ble Vice Chancellor

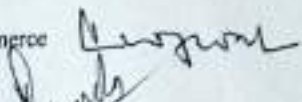

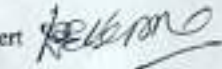
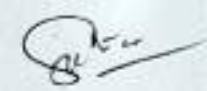
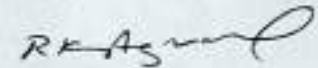


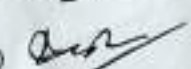


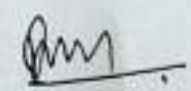
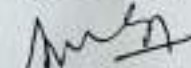
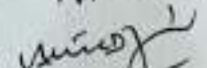
May kindly approve  
A. S. K.

Approved as  
per  
An  
23/8/17

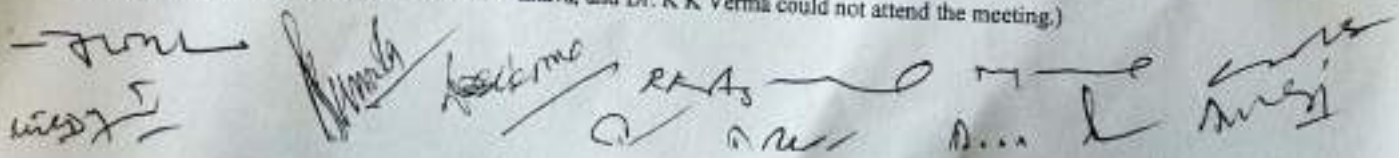
**Department of Commerce**  
**H.N.B. Garhwal University Srinagar Garhwal**  
**(A Central University)**

**Minutes of Board of Studies Meeting Convened on 12-13 October, 2018**

A meeting of the Board of Studies (BOS) of Commerce Department was held on 12-13 October, 2018 in the Department of Commerce, Chauras Campus. The following members were present in the meeting:

1. Prof. R C Dangwal, Deptt. of Commerce, HNB Garhwal University Srinagar Garhwal	Dean, Commerce	
2. Prof. K S Ramola, Head, Deptt. of Commerce, HNB Garhwal University Srinagar Garhwal	Convener	
3. Prof. D P S Verma (Retd.), Deptt. of Commerce, Delhi School of Economics, Delhi University	External Expert	
4. Prof. G. S. Batra, Head & Dean School of Business Management Punjabi University, Patiala	External Expert	(A)
5. Prof. S.K. Srivastava, Deptt. of Commerce HNB Garhwal University Srinagar Garhwal	(Member)	
6. Prof. R.K. Agarwal, Deptt. of Commerce, HNBSGU, Badshahithaul Campus	(Member)	
7. Prof. S.C. Bagri, Deptt. of CMTHS, HNBSGU, Srinagar	(Member)	(A)
8. Prof. B K Agarwal, Head, Deptt. of Economics, SRT Campus, Badshahithaul	(Member)	
9. Prof. V.C. Sharma, Deptt. of Commerce HNBSGU, Srinagar, Garhwal	(Member)	
10. Prof. A.K. Pokhriyal, Deptt. of Commerce HNBSGU, Srinagar, Garhwal	(Member)	
11. Prof. S.K. Sharma, Deptt. of Commerce SRT Campus, Badshahithaul	(Member)	
12. Prof. Subodh Kumar, Deptt. of Commerce SRT Campus, Badshahithaul	(Member)	
13. Prof. R.S. Pandey, Deptt. of Commerce HNBSGU, Srinagar, Garhwal	(Member)	
14. Prof. A B Thapliyal, Deptt. of Commerce SRT Campus, Badshahithaul	(Member)	
15. Prof. Atul Dhyani, Deptt. of Commerce HNBSGU, Srinagar, Garhwal	(Member)	
16. Dr. Krishna Kumar Verma, Deptt. of Commerce SRT Campus, Badshahithaul	(Member)	(A)
17. Dr. Ashok Srivastava, Associate Professor Deptt. of Commerce, DAV College, Dehradun	(Member)	(A)

(Prof. G S Batra, Prof. S C Bagri, Dr. Ashok Srivastava, and Dr. K K Verma could not attend the meeting.)





## Agenda

**Item 1:** To consider and confirm the Minutes of the previous meeting of BOS, held on 07 April, 2018.

**Item 2:** To consider and assess the mid-term progress reports of the research scholars (all batches).

**Item 3:** To approve the proceedings of pre-submission presentation of Ph. D. scholars.

**Item 4:** To consider and assess the Synopses (research proposals) of the research scholars, 2017-18 batch.

**Item 5:** To consider the nomination of external experts for Board of Studies (BOS). As per Central Universities Act, 2009, under clause 02 (ii) 04, two external experts are to be appointed for a term of two years by the Hon'ble Vice Chancellor on the recommendation of BOS. The tenure of the external experts is going to expire in the month of November 2018.

**Item 6:** To consider the request of modifications in the synopses of the following research scholars:

1. Megha Sharma
2. Pooja Singh Negi

**Item 7:** To consider the request of the research scholar for re-registration.

**Item 8:** To consider the applications of the candidates for issuance of certificate as per the UGC Regulations (4<sup>th</sup> Amendment, 2016)

**Item 9:** To review the syllabus of B. Com. (CBCS) and M. Com.

*[Handwritten signatures and initials]*



Item 7: The cases of the following Ph. D. Candidate were considered for re-registration as has completed 4+1 years of his period of research, as a special case:

1. Diwakar Bouddha

Item 8: The BOS considered and forwarded the application of the following candidates based on the information submitted by them about their publications and seminars for issuance of certificate of D. Phil Degree obtained on or before 2009 as per the UGC Regulations, 4<sup>th</sup> Amendment, 2016:

1. Dr. Amit Adalakha
2. Dr. Priyanka Agarwal
3. Dr. B L Arya

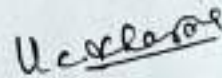
Item 9: The Syllabus of B. Com. (CBCS) and M. Com. Programme were modified and approved by the BOS.

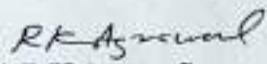
  
(Prof. R C Dangwal)


  
(Prof. K S Ramola)

  
(Prof. D P S Verma)

  
(Prof. S K Srivastava)

  
(Prof. V C Sharma)

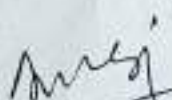
  
(Prof. R K Agarwal)

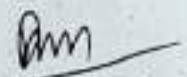
  
(Prof. B K Agarwal)

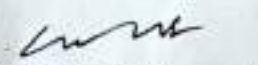
  
(Prof. A K Pokhriyal)

  
(Prof. S K Sharma)

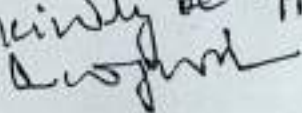
  
(Prof. Atul Dhyani)

  
(Prof. A B Thapliyal)

  
(Prof. R S Pandey)

  
(Prof. Subodh Kumar)

We may approve  
Yes  
22/10

Hon'ble Vice Chancellor  
May kindly be approved  


Approved  
Chancellor  
22.10.2018



**B. Com.: Three-Year (6-Semester) CBCS Programme: 2017-18 onwards**

<i>Basic Structure: Distribution of Courses</i>			
1	Ability-Enhancement Compulsory Course (AECC)	2 Papers of 4 Credit Hrs. each (Total Credit Hrs. 2X4)	8
2	Skill-Enhancement Elective Course (SEC)	4 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X4)	16
3	Core Course	12 Papers of 6 Credit Hrs. each (Total Credit Hrs. 12X6) (5 Lectures and 1 Tutorial)	72
4	Discipline -Specific Elective (DSE)	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 3X6) (5 Lectures and 1 Tutorial)	24
5	Generic Elective (GE)	2 Papers of 6 Credit Hrs. each (Total Credit Hrs. 3X6) (5 Lectures and 1 Tutorial)	12
<b>Total Credit Hrs</b>			<b>132</b>

Note: B.Com Students can also opt Generic Courses- Principles of Micro Economics or Economics of Regulation of Domestic and Foreign Exchange Markets in V<sup>th</sup> Semester and Indian Economy or Project Management in VI<sup>th</sup> Semester.

**CBCS Scheme for B. Com Programme:**

**B.Com (Semester I)**

S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BC-101	Environmental Studies	Ability-Enhancement Compulsory Course (AECC)-1	4	0	0	4
2	BC-102	Financial Accounting	Core Course C-1	4	1	1	6
3	BC-103	Business Organisation and Management	Core Course C-2	5	1	0	6
4	BC-104	English Language	Language-1	5	1	0	6

Note: In BC-102 there shall be end semester examination of 70 Marks. Work Book will be prepared by the student consisting of 15 marks and the practical examination of 15 marks, both will be evaluated internally.

*[Handwritten signatures and marks]*



**B.Com (Semester II)**

S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BC-201	English/Hindi/Modern Indian Language	Ability-Enhancement Compulsory Course (AECC)-2	4	0	0	4
2	BC-202	Business Law	Core Course C-3	5	1	0	6
3	BC-203	Business Statistics	Core Course C-4	5	1	0	6
4	BC-204	Hindi/Modern Indian Language	Language-2	5	1	0	6

**B.Com (Semester III)**

S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BC-301	Company Law	Core Course C-5	5	1	0	6
2	BC-302	Income Tax Law and Practice	Core Course C-6	4	1	1	6
3	BC-303	Hindi/Modern Indian Language	Language-3	5	1	0	6
4	BC-304	<i>Any one of the following:</i> a. Personal Selling and Salesmanship	Skill-Enhancement Elective Course (SEC)-1(a)	4	0	0	4
		b. Computer Applications in Business		2	0	0	2
		Practical (Comp. Appl. in Bus.)		0	0	2	2

**Note for Practical Examination:** In BC-302 there shall be end semester examination of 70 Marks. Work Book will be prepared by the student consisting of 15 marks and the practical examination of 15 marks, both will be evaluated internally.

In BC-304 there shall be a Practical examination of 70 Marks which shall be conducted by the external examiner appointed by the University for the purpose. Work Book shall be prepared by the student consisting of 30 marks which will be evaluated internally.

*[Handwritten signatures and marks]*

**B.Com (Semester IV)**

S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BC-401	Business Communication	Language-4*	5	1	0	6
2	BC-402	Corporate Accounting	Core Course C-7	5	1	0	6
3	BC-403	Cost Accounting	Core Course C-8	5	1	0	6
4	BC-404	<i>Any one of the following:</i> a. Investing in Stock Markets	Skill-Enhancement Elective Course (SEC)	3	1	0	4
		b. E-Commerce		3	0	0	3
		Practical (E-Comm.)		0	0	1	1

\*Note for BC-401- Business Communication: The internal assessment as well as end semester examination shall be conducted in English Language only.

Note for Practical Examination: In BC-404, there shall be a Practical examination of 70 Marks which shall be conducted by the external examiner appointed by the University for the purpose. Work Book shall be prepared by the student, consisting of 30 marks which shall be evaluated internally.

*[Handwritten signatures and marks]*



B.Com (Semester V)

S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BC-501	<i>Any one of the following</i> a. Human Resource Management b. Principles of Marketing	<b>Discipline -Specific Elective (DSE)-1</b>	5	1	0	6
		c (i) Computerised Accounting System		4	0	0	4
		c (ii) Practical		0	0	2	2
2	BC-502	<i>Any one of the following</i> a. Fundamentals of Financial Management b. Goods and Services Tax (GST)	<b>Discipline- Specific Elective (DSE)-2</b>	5	1	0	6
3	BC-503	<i>Any one of the following</i> a. *Principles of Micro Economics b. *Economics of Regulation of Domestic and Foreign Exchange Markets	<b>Generic Elective (GE)-1</b>	5	1	0	6
4	BC-504	<i>Any one of the following:</i> a. Entrepreneurship b. Advertising	<b>Skill-Enhancement Elective Course (SEC)-3</b>	4	0	0	4

**Note for Practical Examination:** In BC-501(c) there shall be a Practical examination of 70 Marks which shall be conducted by the external examiner appointed by the University for the purpose. Work Book shall be prepared by the student consisting of 30 marks which shall be evaluated internally.

\*BC-503: B.Com Students can also opt Generic Courses- Principles of Micro Economics or Economics of Regulation of Domestic and Foreign Exchange Markets in V<sup>th</sup> Semester.

*[Handwritten signatures and notes]*

B.Com (Semester VI)

S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BC-601	Any one of the following a. Corporate Tax Planning b. Banking and Insurance c. Fundamentals of Investment d. Auditing and Corporate Governance	Discipline -Specific Elective (DSE)-3	5	1	0	6
2	BC-602	Any one of the following a. International Business b. Office Management and Secretarial Practice c. Management Accounting d. Consumer Protection	Discipline -Specific Elective (DSE)-4	5	1	0	6
3	BC-603	Any one of the following a. *Indian Economy b. *Project Management	Generic Elective (GE)-2	5	1	0	6
				5	1	0	6
4	BC-604	Seminar and Comprehensive Viva-Voce	Skill-Enhancement Elective Course (SEC)-4	0	0	0	4

\*BC-603: B.Com Students can also opt Generic Courses- Indian Economy or Project Management in VI<sup>th</sup> Semester.

**Note for Seminar and Comprehensive Viva-Voce:** In BC-604, there shall be 30 marks for two Seminars which shall be conducted internally. Comprehensive Viva-Voce examination of 70 marks shall be conducted by an external examiner appointed by the University for the purpose.

*[Handwritten signatures and initials]*



**M. Com.- 2017-18 and onwards**

The Scheme of Courses along with their credits in the Programme shall be as follows:

<b>Semester I</b>		
M.Com.101	Corporate Financial Accounting	3 Credits
M.Com.102	Management Principles and Practice	3 Credits
M.Com.103	Business Environment	3 Credits
M.Com.104	Managerial Economics	3 Credits
M.Com.105	Computer Applications in Business	3 Credits
M.Com.106	Business Communication	3 Credits

<b>Semester-II</b>		
M.Com.201	Financial Management	3 Credits
M.Com.202	Marketing Management	3 Credits
M.Com.203	Human Resource Management	3 Credits
M.Com.204	Research Methods & Statistics	3 Credits
M.Com.205	Management Accounting	3 Credits
M.Com.206	Legal Aspects of Business	3 Credits
M.Com.207	Organizational Design, Development and Change (Self Study Course)	3 Credits

<b>Semester-III</b>		
<b>Core Papers</b>	<b>Core Papers</b>	
M.Com. 301	International Business	3 Credits
M.Com. 302	Management of Financial Services	3 Credits
M.Com. 303	Income Tax Laws and Practice	3 Credits
<b>Elective Group:</b>		
The students have to opt one whole group as a major course and one paper from another group as a minor course.		
<b>Group A: Finance:</b>		
M.Com.304	Financial Markets and Institutions	3 Credits
M.Com.305	Security Analysis and Portfolio Management	3 Credits
<b>Group B: Marketing</b>		
M.Com.306	Consumer Behaviour	3 Credits
M.Com.307	Marketing Communication	3 Credits

*[Handwritten signatures and notes at the bottom of the page]*

Semester -IV		
M.Com.401	Project Planning and Evaluation	3 Credits
M.Com.402*	E-Commerce Or Project Report	3 Credits
M.Com.403**	Seminar and Viva Voce (40+60)	3 Credits
<b>Elective Group:</b>		
The students have to opt one whole group as a major course and one paper from another group as a minor course. Group selected by the student as major group in 3 <sup>rd</sup> semester cannot be changed in the 4 <sup>th</sup> semester.		
<b>Group A: Finance</b>		
M.Com.404	Risk Management and Insurance	3 Credits
M.Com.405	International Financial Management	3 Credits
<b>Group B: Marketing</b>		
M.Com.406	Marketing of Services	3 Credits
M.Com.407	International Marketing	3 Credits
M.Com.408	Entrepreneurship Development (Self Study Course)	3 Credits

**Note:** The detailed course outlines for each course, mentioned above is explained, as follows.

**Note:** \* Students have to opt for either E-commerce as a paper or Project Report. Only those students can opt project Report, who has secured 75% marks in aggregate up to second semester. Project Report (periodical presentation 20 marks, Viva-voce 20 marks and project Evaluation 60 marks)

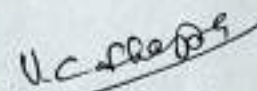
**Note:** \*\* M.Com.403- Seminar and Viva Voce (Seminar 40 marks and Viva-Voce 60 marks)

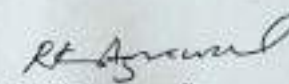
  
(Prof. R C Dangwal)

  
(Prof. K S Ramola)

  
(Prof. D P S Verma)

  
(Prof. S K Srivastava)

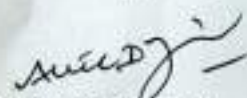
  
(Prof. V C Sharma)

  
(Prof. R K Agarwal)

  
(Prof. B K Agarwal)

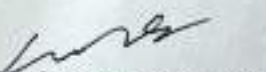
  
(Prof. A K Pokhriyal)

  
(Prof. S K Sharma)

  
(Prof. Atul Dhyani)

  
(Prof. A B Thapliyal)

  
(Prof. R S Pandey)

  
(Prof. Subodh Kumar)



**Department of Commerce**  
**H.N.B. Garhwal University Srinagar Garhwal**  
**(A Central University)**  
Minutes of the Board of Studies Meeting, held on 29-30 May, 2019

A meeting of the Board of Studies (BOS) of Commerce Department was held on 29-30 May, 2019.  
 The following members were present in the meeting:

1. Prof. R C Dangwal, Deptt. of Commerce, HNB Garhwal University Srinagar Garhwal
2. Prof. K S Ramola, Head, Deptt. of Commerce, HNB Garhwal University Srinagar Garhwal
3. Prof. D P S Verma (Retd.), Deptt. of Commerce, Delhi School of Economics, Delhi University
4. Prof. S.K. Srivastava, Deptt. of Commerce HNB Garhwal University Srinagar Garhwal
5. Prof. S.K. Sharma, Deptt. of Commerce SRT Campus, Badshaihaul
6. Prof. V.C. Sharma, Deptt. of Commerce HNBSGU, Srinagar, Garhwal
7. Prof. A.K. Pokhriyal, Deptt. of Commerce HNBSGU, Srinagar, Garhwal
8. Prof. R.S. Pandey, Deptt. of Commerce HNBSGU, Srinagar, Garhwal
9. Prof. A B Thapliyal, Deptt. of Commerce SRT Campus, Badshaihaul
10. Prof. Atul Dhyani, Deptt. of Commerce HNBSGU, Srinagar, Garhwal
11. Dr. G P Dang, Associate Professor Deptt. of Commerce, DAV College, Dehradun

Dean, Commerce

Convener

External Expert

(Member)

(Member)

(Member)

(Member)

(Member)

(Member)

(Member)

(Member)

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Handwritten signatures and notes at the bottom of the page, including names like 'Dangwal', 'Verma', 'Sharma', 'Dang', 'Thapliyal', 'Dhyani', 'Pandey', 'Srivastava', 'Ramola', 'Dangwal', 'Verma', 'Sharma', 'Dang', 'Thapliyal', 'Dhyani', 'Pandey', 'Srivastava', 'Ramola']*

## AGENDA ITEMS:

The following are the agenda items of the BOS:

**Item 1:** To confirm the minutes of BOS meeting held on 8-9, February, 2019.

**Item 2:** To select the Ph. D Scholars for the session 2018-19 through interview/presentation against the allotted seats to the Department of Commerce.

**Item 3:** To approve the proceedings of pre-submission presentation of Ph. D. scholars.

**Item 4:** To consider and assess the mid-term progress reports of the research scholars (all batches).

**Item 5:** To consider the case of the research scholars who have completed four years duration of their research and have applied for one year extension as per the University Ordinances.

**Item 6:** To consider the application of the following candidate for issuance of certificate as per the UGC Regulations (4<sup>th</sup> Amendment, 2016):

1. Dr. Kanwaljit Kaur

**Item 7:** To consider the application of the following faculty members for Ph.D. supervisor:

1. Dr. Puneet Saxena
2. Dr. Shaila Rehman Khan

**Item 8:** To consider the application of Ms. Shradha Panwar for Maternity Leave as per the provision of Ph.D Ordinances.

**Item 9:** To consider the request of the research scholar for re-registration.

**Item 10:** To consider the request of modifications in the synopses of the following research scholars:

1. Divneet Kaur
2. Swati

**Item 11:** To consider and approve the Course Outcome and Programme Outcome of undergraduate and post graduate programmes.

*[Handwritten signatures and notes]*



**Item 9:** The cases of the following Ph. D. Candidates were considered for re-registration as they have completed 4+1 years of their period of research, as a special case:

1. Ganesh Chand
2. Ghanshyam Singh

**Item 10:** The BOS considered and approved the modifications in the synopses of the research scholars as under:

1. The research topic of Ms. Divneet Kaur is modified as under:  
**"Transformation of Business Through Digitalisation: A Study of Selected Business Firms"**
2. The research topic of Ms. Swati is modified as under:  
**"Measuring Customers' Perception of Online Hotel Booking: A Study in Uttarakhand"**

**Item 11:** The BOS approved the Course Outcome and Programme Outcome of undergraduate and post graduate programmes as under:

## **COURSE OUTCOME**

**Bachelor of Commerce (B.Com) Six Semester Full Time**

**Class: B.Com I Semester**

### **1. BC-101: Environmental Studies**

**Course Outcome:** The students demonstrate a better understanding of the nature of environmental issues. They acquire the basic knowledge of environmental science and can address the complex environmental issues. They also learned the connection between human and nature.

### **2. BC-102 :Financial Accounting**

**Course Outcome:** The students acquire conceptual knowledge of the financial accounting and skills for recording various kind of business transactions. The students learn the accounting principles, accounting standards, computerized accounting, final accounts, hire purchase system and accounts of dissolution of partnership firm for advanced academic studies as well as for career in public accounting, private industry, government and non-profit sectors.

*[Handwritten signatures and initials]*

### 3. BC-103: Business Organisation and Management

**Course Outcome:** The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise. After studying this course the students acquire new skills to understand the foundation of Indian business, forms of business organisation, process of management, departmentation, centralization, decentralization, styles of leadership and functional areas of management.

### 4. BC-104 : English Language

**Course Outcome:** The students will understand phonetic symbols, tenses, direct and indirect narrations, part of speech, use of articles, letter writing and comprehension. This helps students in communicating with each other, and they can craft their message exactly as what they want to convey.

### Class: B.Com II Semester

#### 1. BC-201: English/Hindi/ AECC

**Course Outcome:** The students acquire knowledge of the theory, fundamentals and tools of communication and vital communication skills which should be integral to personal, social and professional interactions. After studying this course, students learned various dimensions of communication skills such as, language of communication, various speaking skills such as personal communication, social interactions and communication in professional situations such as interviews, group discussions and office environments, important reading skills as well as writing skills such as report writing, note taking.

#### BC- 202: Business Law

**Course Outcome:** The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law. The paper enables the student to understand the basic legal terms of business laws, General Principles of The Indian Contract Act, 1872, The Sale of Goods Act, 1930, Partnership Laws, The Negotiable Instruments Act 1881 with relevant case studies in order to help them to make better business decisions.

#### 2. BC-203: Business Statistics

**Course Outcome:** To develop the understanding of basic concepts of statistics and skills to accomplish the solutions in the area. The students acquire the knowledge of the application of various tools and techniques in business decision making and also develop the skills of

*[Handwritten signatures and initials are present at the bottom of the page.]*



using data, its classification, statistical average, dispersion and skewness, correlation analysis and Index number to accomplish the desired solutions

### 3. BC-204: Hindi/Modern Indian Language

**Course Outcome:** The students develop the knowledge of emergence and development of Hindi literature. They developed the basic knowledge of famous literature written in Hindi language and also the ability to read texts in relation to their historical and cultural contexts and gain a richer understanding.

### Class: B.Com III Semester

#### 1. BC-301: Company Law

**Course Outcome:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. This course enables the students in developing a conceptual and practical knowledge based in company law and regulations in India, especially under The Companies Act, 2013.

#### 2. BC-302: Income Tax Law and Practice

**Course Outcome:** To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant rules. After studying this course the students develop the knowledge of fundamental concepts of income tax law, capital gains tax, fringe benefits tax, goods and services tax; Jurisdiction to tax; assessable and non-assessable income, including taxation of capital gains and losses; tax treatment of tax entities; anti-avoidance; and tax administration.

#### 3. BC-303 :Hindi/Modern Indian Language

**Course Outcome:** The course introduces the students with the basics of Indian languages in modern times. The students develop the knowledge of emergence and development of Hindi poetry. They developed the basic knowledge of famous poets and their work. It also developed the ability to read texts in relation to their historical and cultural contexts and gain a richer understanding.

#### 4. BC-304 (a): Personal Selling and Salesmanship

**Course Outcome:** The Purpose of the course is to familiarise the fundamentals of personal selling and the selling process. The students develop the understanding of the role of the



Salesperson in today's marketplace and the significance of building partnerships. Students also learn to make direct presentation of a product to prospective customers.

#### **5. BC-304 ( b): Computer Applications in Business**

**Course Outcome:** To provide computer skills and knowledge for commerce students and to enhance the usefulness of information technology tools for business operations. The course is designed to improve the computer literacy of the students in word processing, preparing professional presentations, designing and delivering effective presentation to work in academic and professional environment.

#### **Class: B.Com IV Semester**

##### **1. BC-401: Business Communication**

**Course Outcome:** To equip students with skills in reading, writing, comprehension and communication, as also to use electronic media for business communication. Students develop skills to make the effective use of various types of written and digital communication models. They also demonstrate effective interpersonal skills and the ability to work effectively with teams of diverse composition.

##### **2. BC-402: Corporate Accounting**

**Course Outcome:** To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements. It enables students to understand the accounting requirement for a corporate group such as accounting of share capital and debentures, final accounts, valuation of goodwill and share, amalgamation of companies, accounts of holding companies and cash flow statement as per Indian Accounting Standards.

##### **3. BC-403: Cost Accounting**

**Course Outcome:** To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems. Students will acquire the knowledge about cost accounting system, concept of cost, purposes of cost accounting, expenses, losses, revenue, relationship between cost, and financial accounting, and preparation of production cost statement, and cost of goods sold statement, and main manufacturing cost elements.

The bottom of the page features several handwritten signatures and initials in blue ink. On the left, there are two signatures, one above the other. In the center, there are two more signatures, one above the other. On the right, there is a large, stylized signature. The handwriting is cursive and somewhat difficult to decipher.



#### 4. BC-404 (a): Investing in Stock Markets

**Course Outcome:** This paper intends to provide basic skills to operate in stock markets and the ways of investing in it. It will enable the students to take up investment in stock markets independently. Investing in stocks is one of the many option for investing money. Students learn how to get guaranteed return on investment and how to get higher claim in recovery by investing in stocks and mutual funds. They also learn why stocks are considered risky investment and require a higher expected rate of return.

#### 5. BC-404 (b): E-Commerce

**Course Outcome:** To familiarize the students with the mechanism for conducting business transactions through electronic means. The students learn about e-commerce, its environment and various threats and solutions in an e-commerce environment. The course also establishes the basic understanding of the IT Act 2000 and Web designing based on HTML.

### Class: B.Com V Semester

#### 1. BC-501(a): Human Resource Management

**Course Outcome:** The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation. Students acquire knowledge regarding HR practices, recruitment, training and welfare of the staff. They also learn executive functions including preparing job description, interviewing, extending employment offers and discussing compensation packages.

#### 2. BC-501 (b): Principles of Marketing

**Course Outcome:** The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing. The marketing lies at the core of all businesses hence, students develop an understanding of company and its target customers along with concept of marketing, product, price, place, promotion, sales, and consumer behaviour.

#### 3. BC 501 (c) :Computerised Accounting System

**Course Outcome:** This course seeks to enhance the skills needed for computerised accounting system and to enable the students to develop simple accounting applications. Students acquire knowledge of making use of computer and accounting software to record, store and analyze trial balance, profit and loss account, balance Sheet, fund flow statement

*[Handwritten signatures and marks]*



and cash flow statement. They also learn how to prepare journal, ledgers, vouchers and account books by accounting software which are used to keep a record of the financial transactions.

#### 4. BC-502 (a): Fundamentals of Financial Management

**Course Outcome:** To familiarize the students with the principles and practices of financial management. The course enables the students to understand how organisation can achieve its financial objectives through investment decision, financing decision, dividend decision and working capital decision and also how companies increase its market share, revenue and shareholder value.

#### 5. BC-502 (b): Goods and Services Tax

**Course Outcome:** To provide basic knowledge and equip students with applications of the provisions of Goods and Services Tax Act. Students will learn about working knowledge on GST, structure of GST, levy and collection of GST, its application in the organization and make use of knowledge of GST rules in taking managerial decisions in various tax related matters.

#### 6. BC-503 (a): Principles of Micro Economics

**Course Outcome:** The course aims to acquaint students with the concept of micro economics dealing with consumer behaviour. Students will acquire knowledge about the core areas of micro economics, operation of a market economy, the problems of how to allocate society's scarce resources, law of demand and supply, consumption and production decisions of individuals and firms, forms of market structure and income distribution and factor pricing.

#### 7. BC-503 (b): Economics of Regulation of Domestic and Foreign Exchange Markets

**Course Outcome:** To acquaint students with the economics of regulation of domestic and foreign exchange markets. The students will acquire the knowledge of regulations of domestic market, foreign trade policy and procedures, industries development regulation, current industrial policy, The Micro, Small and Medium Enterprises Development Act, 2006 and The Foreign Exchange Management Act 1999.

*[Handwritten signatures and initials in blue ink]*



### 8. BC-504 (a): Entrepreneurship

**Course Outcome:** The purpose of the paper is to orient the learner towards entrepreneurship as a career option and creative thinking and behavior. The students will acquire distinct entrepreneurial trait, opportunities and constraints for new business ideas, systematic process to select and screen a business idea, design strategies for successful implementation of ideas and write a business plan. They also develop an entrepreneurial way of thinking that will allow them to identify and create business opportunities that may be commercialized successfully.

### 9. BC-504 b: Advertising

**Course Outcome:** The objective of this course is to familiarise the students with the basic concepts, tools and techniques of advertising used in marketing. Students will learn about the overview of advertising, research and prepare a profile of media habits for a given target market, media decision, advertising through internet and interactive media, measuring advertising effectiveness, social, ethical and legal aspects of advertising in India.

**Class: B.Com VI Semester**

#### 1. BC-601(a): Corporate Tax Planning

**Course Outcome:** To provide basic knowledge of corporate tax planning and its impact on decision-making. It enables students to understand the difference between tax evasion and tax planning, residential status of companies and tax incidence, tax planning with reference to setting up of a new business, specific management decision and special provision related to non-residents.

#### 2. BC-601 (b): Banking and Insurance

**Course Outcome:** To impart knowledge about the basic principles of the banking and insurance. Students will acquire the knowledge about the origin of banking, cheques and paying banker, principles of sound lending, internet banking, insurance and its types, difference between Life & non-life insurance, functions and role of IRDA. They also develop a critical thinking how to choose a life insurance policies based on their needs.

*[Handwritten signatures and marks]*



### 3. BC-601 (c): Fundamentals of Investment

**Course Outcome:** The students will acquire in-depth knowledge about the changing investment scenario at the domestic and global level, various investment alternatives, fixed securities income, approaches to equity analysis, portfolio analysis, financial derivatives, investor protection and insider trading in order to help in making sound investment decisions.

### 4. BC-601 (d): Auditing and Corporate Governance

**Course Outcome:** It will enable the students to understand the basic principles and techniques of auditing, audit of limited companies, recent trends in auditing, theories and models of corporate governance, business ethics, corporate social responsibility provision under Companies Act 2013. The students will also develop critical thinking about the concepts of internal auditing that are applied to determine and ensure compliance with corporate governance and ethical policies.

### 5. BC-602 (a): International Business

**Course Outcome:** The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The students acquire knowledge about how multinational firms leverage their capabilities and competencies to create competitive advantages in international and global markets, modes of entry into international business, theories of international trade, regional economic cooperation and international economic zones. The students will also develop problem-solving skills by addressing relevant managerial problems in international business strategy.

### 6. BC-602 (b): Office Management and Secretarial Practice

**Course Outcome:** The purpose of this course is to familiarise the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organised, facilities provided to the staff working in the office, the working environment and the tools and equipments used in the office. The course will help the students for job profile such as executive assistant, personal secretary, administrative officer/assistant. They will acquire in-depth knowledge about the filing and indexing, communication system, modern office equipment, audit process, vouching, banking and payment system and role of secretary.

*[Handwritten signatures and initials in blue ink, including names like 'Anamika', 'Anurag', and 'Anshu']*



### 7. BC-602 (c) : Management Accounting

**Course Outcome:** To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making. It will enable the students to acquire knowledge and skills relating to the application of management accounting concept and techniques for business decision, short-term and long-term/strategic decision making models and cost management ideas. The students will use the ideas and practices of budgeting in a business decision making context, with an emphasis on budgeting and marginal costing and contemporary issues and their problems.

### 8. BC-602 (d): Consumer Protection

**Course Outcome:** The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment. It enable students to have comprehensive understanding about Consumer Protection Act 1986, understanding of terms and phrases used in the Act, who's who in terms of the Act, what actions (transactions, goods and services) the Act applies to, the rights given to consumers in terms of the Act and how consumers can enforce these rights where they have been infringed, existing law on consumer protection in India, major international instruments on consumer protection, basic procedures for handling consumer dispute, industry regulators and consumer complaint redress mechanism and consumerism in India.

### 9. BC-603 (a) : Indian Economy

**Course Outcome:** This course seeks to enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework. The students acquire knowledge about the various aspects of India's economy, Economic Reforms since 1991, monetary and fiscal policies with their implications on economy, sectoral trends and issues, inflation, unemployment and labour market and develop a critical thinking on the different problems and approaches to economic planning and development in India.

### 10. BC-603 (b): Project Management

**Course Outcome:** The students acquire knowledge about project planning, preparation of project and project appraisal, cost and time management and issues in project planning and management that accurately forecast project costs, timelines, and quality. The students also

*Handwritten signatures and scribbles at the bottom of the page.*



learn to demonstrate effective project execution and control techniques that result in successful projects.

### **11. BC-604: Seminar and Comprehensive Viva-Voce**

**Course Outcome:** The objective of the seminar and viva voce examination is to enhance their presentation and communication skills, so that they can face the challenges of competitive world. Students should update their knowledge related to latest events in the field of Commerce, Economics and Management. The students will enhance their communication skills and will be prepared to face the interview both at the academic and the industrial sector.

### **Diploma in Advertising, Sales Promotion and Sales Management (DASPSM) Two Semesters (Full-time)**

#### **DASPSM -I Semester**

##### **1. DASPSM-101: Principles of Marketing**

**Course Outcome:** The constant review of marketing strategies and maintenance of marketing knowledge is necessary to achieve business success. It enables the students to understand foundational concepts/frameworks in marketing and develops both strategic and short-term marketing and planning perspectives, consumer behaviour and market segmentation, marketing mix and recent trends in marketing. The students also develop communication skills and collaboration which are valued attributes within marketing environments.

##### **2. DASPSM-102: Fundamentals of Advertising**

**Course Outcome:** The students will acquire cutting-edge thinking on Advertising including "new" media options, role of advertising in national economy, classification of advertising, advertising media and media planning. The students also use their critical/creative skills in all aspects of business and advertising.

##### **3. DASPSM-103: Personal Selling and Salesmanship**

**Course Outcome:** The students acquire knowledge about personal selling and salesmanship, develop sales personality, types of selling situation, process of effective selling, measures for selling and attractive career, distribution network relationship and problems in selling in rural

*[Handwritten signatures and scribbles at the bottom of the page]*



**Item 7 (Resolution):** The BOS approved the following Departmental Academic Integrity Panel (DAIP) of the Department of Commerce as per UGC D.O.No.F.1-18/2010 (CPP-II) dated 06 August, 2018 and University order no. HNBSGU/Academic/2020/93 dated 22 February, 2020 under UGC (Promotions of Academic Integrity and Prevention of Plagiarism in Higher Educational Institutions) Regulations, 2018;

(a) Chairman- Head of the Department

(b) Member ✓ 1. Prof. YP Sundriyal, Department of Geology, HNBSGU

*Approved*

2. Prof. OP Gusain, Department of Zoology, HNBSGU

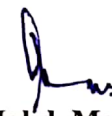
One Member out of these two is to be nominated by the Hon'ble Vice Chancellor (vide University Letter No. HNBSGU/Academic/2020/93 dated 22 February, 2020)

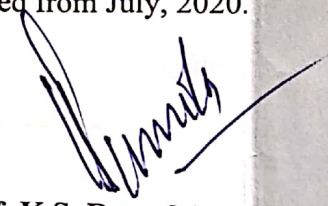
(c) Member- Prof. Atul Dhyani, Department of Commerce, HNBSGU, Srinagar

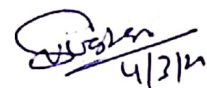
**Item 8 (Resolution):** The BOS approved the course of 2 Credit titled "Research and Publication Ethics (RPE)" in the syllabus of Pre-Ph D programme as per the direction of UGC. This is to be made compulsory for all the research scholars from the forthcoming session. (Annexure 1)

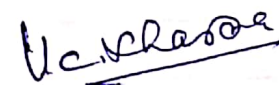
✓ **Item 9:** The BOS approved the revised syllabus of M Com under CBCS System. The scheme of the syllabus is as under: (Annexure 2). The revised syllabus will be implemented from July, 2020.

  
(Prof. R C Dangwal) 4/3/20

  
(Prof. Mohd. Mohsin Khan)

  
(Prof. K.S. Ramola)

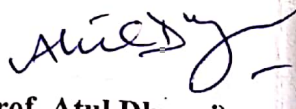
  
(Prof. S K Srivastava) 4/3/20

  
(Prof. V C Sharma)

  
(Prof. A.K. Pokhriyal)

  
(Prof. A B Thapliyal)

  
(Prof. S K Sharma)

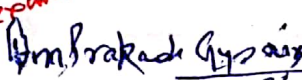
  
(Prof. Atul Dhyani)


  
(Prof. R S Pandey)

  
(Dr. G P Dang)

  
(Prof. Subodh Kumar ~~Sharma~~)

Hon'ble VC  
May kindly be  
approved  
Dr. K K Verma

*DRC (BOS/ME)*  
*Please examine*  
*4/3/20*  
*06.03.20*  
  
(Prof. O P Gusain) 04.03.20

  
(Prof. R K Agarwal)

Group C: International Business		
M.Com.308	India's Foreign Trade and Investment	3 Credits
M.Com.309	Export Marketing	3 Credits

M.Com.310	Life Skills and Communication (Self-Study Course)	3 Credits
-----------	---	-----------

Semester -IV		
M.Com.401	Project Planning and Evaluation	3 Credits
M.Com.402	E-Commerce	3 Credits
M.Com.403*	Project Report and Viva Voce	3 Credits

**Elective Group:**

The students have to opt one whole group out of three groups as a major course carrying two papers and one paper from any other two groups as a minor course. Group selected by the student as major group and minor group in 3<sup>rd</sup> semester cannot be changed in the 4<sup>th</sup> semester.

**Group A: Finance**

M.Com.404	Risk Management and Insurance	3 Credits
M.Com.405	International Financial Management	3 Credits

**Group B: Marketing**

M.Com.406	Marketing of Services	3 Credits
M.Com.407	International Marketing	3 Credits

**Group C: International Business**

M.Com.408	EXIM Procedures and Documentation	3 Credits
M.Com.409	International Trade Logistics	3 Credits

**Note: \* M.Com.403- Project Report and Viva-Voce:** Project Report will be for 60 marks to be evaluated by external examiner appointed by the University. 20 marks are to be allotted for viva-voce and 20 marks for periodical presentation. Periodical presentation will be evaluated internally.

**Note:** The detailed course outlines for each course, mentioned above is attached.

*Handwritten signatures and notes:*

Handwritten signatures: *R. K. As...*, *...*, *...*, *...*, *...*

Handwritten notes:

- Respectable VC
- May kindly be approved
- DR Academic
- 6.3.2020
- Dr. examine.
- 04.03.2020



**Item 7 (Resolution):** The BOS approved the following Departmental Academic Integrity Panel (DAIP) of the Department of Commerce as per UGC D.O.No.F.1-18/2010 (CPP-II) dated 06 August, 2018 and University order no. HNBSGU/Academic/2020/93 dated 22 February, 2020 under UGC (Promotions of Academic Integrity and Prevention of Plagiarism in Higher Educational Institutions) Regulations, 2018;

(a) Chairman- Head of the Department

(b) Member ✓ 1. Prof. YP Sundriyal, Department of Geology, HNBSGU

*Approved*

2. Prof. OP Gusain, Department of Zoology, HNBSGU

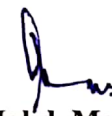
One Member out of these two is to be nominated by the Hon'ble Vice Chancellor (vide University Letter No. HNBSGU/Academic/2020/93 dated 22 February, 2020)

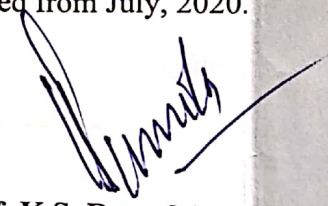
(c) Member- Prof. Atul Dhyani, Department of Commerce, HNBSGU, Srinagar

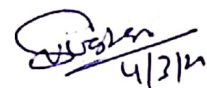
**Item 8 (Resolution):** The BOS approved the course of 2 Credit titled "Research and Publication Ethics (RPE)" in the syllabus of Pre-Ph D programme as per the direction of UGC. This is to be made compulsory for all the research scholars from the forthcoming session. (Annexure 1)

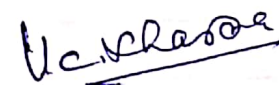
✓ **Item 9:** The BOS approved the revised syllabus of M Com under CBCS System. The scheme of the syllabus is as under: (Annexure 2). The revised syllabus will be implemented from July, 2020.

  
(Prof. R C Dangwal) 4/3/20

  
(Prof. Mohd. Mohsin Khan)

  
(Prof. K.S. Ramola)

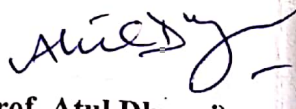
  
(Prof. S K Srivastava) 4/3/20

  
(Prof. V C Sharma)

  
(Prof. A.K. Pokhriyal)

  
(Prof. A B Thapliyal)

  
(Prof. S K Sharma)

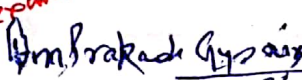
  
(Prof. Atul Dhyani)


  
(Prof. R S Pandey)

  
(Dr. G P Dang)

  
(Prof. Subodh Kumar ~~Sharma~~)

Hon'ble VC  
May kindly be  
approved  
Dr. K K Verma

*DRC (BOS/ME)*  
*Please examine*  
*4/3/20*  
*06.03.20*  
  
(Prof. O P Gusain) 04.03.20

  
(Prof. R K Agarwal)

## Annexure-1

### Ph.D.-102: (A) Research and Publication Ethics (RPE)

Credits: 2+1=3 (RPE-2, Term Paper-1)

#### Course Title:

- Research and Publication Ethics (RPE)-Course for awareness about the publication ethics and publication misconducts.

#### Course Level:

- 2 Credit course (30 hrs.)

#### Eligibility:

- M.Phil., Ph.D. students and interested faculty members (It will be made available to post graduate students at later date)

#### Faculty:

- + Interdisciplinary Studies

#### Qualifications of faculty members of the course:

- Ph.D. in relevant subject areas having more than 10 years' of teaching experience

### Ph.D.-102: (A) Research and Publication Ethics (RPE)

Credits: 2

#### Course Overview

The objective of this course is to acquaint the scholars for awareness about the publication ethics and publication misconducts. This course has total 6 units focusing on basics of philosophy of science and ethics, research integrity, publication ethics. Hands-on-session are designed to identify research misconduct and predatory publications. Indexing and citation databases, open access publications, research metrics (citations, h-index, Impact Factor, etc) and plagiarism tools will be introduced in this course.

#### Pedagogy:

- Class room teaching, guest lectures, group discussions, and practical sessions.

#### Evaluation

- Continuous assessment will be done through tutorials, assignments, quizzes, and group discussions. Weightage will be given for active participation. Final written examination will be conducted at the end of the course.