



List of Courses Focus on Employability/ Entrepreneurship/

Skill Development

Department : Commerce

Programme Name : B.com, M.com, PhD

Academic Year : 2022-23

List of Courses Focus on Employability/ Entrepreneurship/Skill Development

Sr. No.	Course Code	Name of the Course
B.com 1 st Semester		
01.	BCH-1.2	Financial Accounting- The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.
02.	BCH-1.3	Business Mathematics- The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.
03.	COUATA1	Creativity and Entrepreneurship- Objective: The course aims to enable learners to explore approaches used by managers and organizations for creating and sustaining high levels of innovation.
04.	COUATL2	Stock Market Operations- The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange.
B.com 2 nd Semester		
05.	BCH-2.2	Corporate Accounting- To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.
06.	BCH-2.4 A	Banking & Insurance- To impart knowledge about the basic principles of the banking and insurance.



07.	COUBTL1	New Venture Planning and Development- The course aims to give exposure to learners regarding different aspects of setting up a new business
08.	COUBTL2	Personal Tax Planning and Tax Management- The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning. It also aims to explain how systematic investment and selection of investment avenues can help in tax planning. The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income tax authorities and appeals and revisions.
B.com 3rd Semester		
09.	BCH-3.1	Human Resource Management- The objective of the course is to provide the student with an understanding of basic HRM concepts, principles and practices.
10.	BCH-3.4 A	E-Commerce- To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.
11.	COUCTG1	Investing in Stock Markets- The course aims to equip learners with the basic skills required to operate in the stock market. They can learn trading mechanism of the stock exchanges.
12.	COUCTA2	Fundamentals of Banking- The course aims to impart knowledge about the basic principles of the banking and insurance.
B.com 4th Semester		
13.	BCH-4.3	Computer applications in business - To acquaint the students with basic concepts used in computer applications and IT terminologies.
14.	BCH-4.5	Technical Accounting and ERP- This course seeks to enable the student to have a better hand on practical aspects of Accounting and ERP over computer system.



15.	COUDTT3	Human Resource Management- To acquaint the learners with the techniques and principles to manage the human resources of the organization.
16.	COUDTT1	Cost Accounting- The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information accounting for decision making purpose.
B.com 5th Semester		
17.	BCH-5.4 A	Financial Markets Institutions and Financial services- The course objective was to make students expertise in the field of financial markets and financial services.
18.	BCH-5.4 B	Advertising Product and Brand Management- The course objective is to make students expertise in the field of advertising product and brand management and seek job opportunities in the same.
19.	COUETD1	Management Accounting- The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning control and decision making.
20.	COUETT1	Business Economics- The course aims to acquaint the learners with fundamental economic theories and their impacts on pricing, demand, supply, production and cost concepts.
B.com 6th Semester		
21.	BCH6.3 A	Security Analysis & Portfolio Management- This course aims to provide essential knowledge about analysis of securities and enables the students to know the basics of portfolio preparation, management and timely revision.
22.	BCH6.3 B	International Marketing- This course aims at acquainting student with the operations of marketing in international environment.
23.	COUFTD1	Auditing-



		The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.
24.	COUFTD2	Personal Finance & Planning- The course aims to familiarize learners with different aspects of financial planning like savings, investments, taxation, insurance and retirement planning and to develop necessary knowledge and skills for effective financial planning.

M.com 1 st Semester		
25.	IC-702	Corporate Financial Management- To impart both theoretical and practical knowledge about treatment of different advance aspects of accountancy.
26.	IC-705	Computer Applications in Business- To impart advance knowledge of Computer Applications especially in context of businesses.
27.	COPATD4	Marketing Management- To provide in-depth knowledge about marketing.
28.	COPATD3	Human Resource Planning and Development- To provide advanced knowledge regarding HR practices.
M.com 2 nd Semester		
29.	IC-804	Working Capital Management- To acquaint students with advanced aspects of working capital practices in corporates.
30.	IC-805	Marketing Management- The study shall provide the students in-depth knowledge about marketing and its real-life applications in corporate world.
31.	COPBTD2	Forex and Risk Management- To provide basic knowledge regarding foreign exchange and risk management
32.	COPBTD3	Compensation Management and Employee Welfare Laws- To promote understanding of issues related to compensation management in corporate sector.
M.com 3 rd Semester		



33.	IC-901	Strategic Management- To enhance the understanding about business strategies in corporate environment and enable the students in taking strategic decisions in competitive global environment.
34.	IC-905 A	Financial Services- To provide among students about advance knowledge of financial services prevailing in India.
35.	IC-904 B	Service Marketing- The aim of this subject matter is to provide insight of marketing of services to the consumers.
36.	IC-905 B	Product and Brand Management- To enhance the understanding about management of product and brand and to take decisions in competitive global environment.
37.	COPCTD1	Government Accounting- To understand the structure of government accounting system
38.	COPCTD2	Forensic Accounting, Auditing and Investigation- To be able to demonstrate insight knowledge regarding field of forensic accounting.

M.com 4th Semester

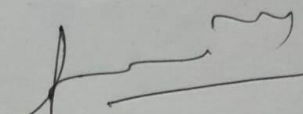
39.	IC-1004 A	Financial Derivatives- To provide basic knowledge about Financial Derivatives and acquaint students with derivatives instruments and its market terminology.
40.	IC-1004 B	Consumer Behaviour- To provide basic knowledge about consumer behaviour in marketing so that they can go for opportunities in marketing and sales department.
41.	COPDTD2	Cost Audit Standard and Management Accounting- To equip the students with better knowledge of cost audit, its planning and execution.
42.	COPDTD5	Management of Industrial Relations- To make students practically skilled in managing the industrial relations.

Pre-PhD Course- Work

PPCW-02	Computer Applications in Research (Compulsory for all)-
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	The objective of this paper is to make familiar the students with data analysis and report writing through computerized application.
PPCW-03	Accounting and Finance (Compulsory for all)- To Impart knowledge about different aspects of Accounting and Finance.


बिलासपुर / H.O.D.
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गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)
Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)



Scheme and Syllabus

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies



CBCS Course Structure					Semester I			
From Session 2018-19 Onwards								
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-1.1	Ability Enhancement Compulsory Course	Environmental Studies	02	02	Nil	70	30	100
BCH-1.2	Core Course	Financial Accounting	06	04	03	70	30	100
BCH-1.3	Core Course	Business Mathematics	06	04	03	70	30	100
BCH-1.4 A	Generic Elective	Micro Economics	06	05	01	70	30	100
BCH-1.4 B	Generic Elective	Tribal Economics	06	05	01	70	30	100
Total			20	15	07	280	120	400
	Extra-curricular Activities	Educational Tour / Field Visit / Industrial Training / NSS / Yoga / Sports / Adventure / Sports / Community Service / Others	02	-	(02)	-	-	-
Total			22	17	08	-	-	-

Placed before the Board of Studies on 12-July-2018. Approved from the Session 2018-19 onwards.

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Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

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CBCS Course Structure					Semester II			
From Session 2018-19 Onwards								
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-2.1	Ability Enhancement Compulsory Course	Business Communication	02	02	Nil	70	30	100
BCH-2.2	Core Course	Corporate Accounting	06	05	01	70	30	100
BCH-2.3	Core Course	Corporate Laws	06	05	01	70	30	100
BCH-2.4 A	Generic Elective	Macro Economics	06	05	01	70	30	100
BCH-2.4 B	Generic Elective	Banking & Insurance	06	05	01	70	30	100
Total			20	17	03	280	120	400
	Extra-curricular Activities	Educational Tour / Field Visit / Industrial Training / NSS / Yoga / Swachhata / Sports / Community Service / Others	02	-	(02)	-	-	-
Total			22	17	05	-	-	-
	Summer Internship (15 days)	Swachhata / NSS / Industrial Visit / Others	(02)	-	(02)	-	-	-
Total			24	17	07	-	-	-

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CBCS Course Structure					Semester III			
From Session 2018-19 Onwards								
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-3.1	Core Course	Human Resource Management	06	05	01	70	30	100
BCH-3.2	Core Course	Income Tax – Law and Practice	06	04	03	70	30	100
BCH-3.3	Core Course	Management Principles and Applications	06	05	01	70	30	100
BCH-3.4 A	Generic Elective	E-Commerce	06	05	02	70	30	100
BCH-3.4 B	Generic Elective	International Business	06	05	01	70	30	100
BCH-3.5	Skill Enhancement Course	Business Statistics	04	03	02	70	30	100
Total			28	22	08/09	350	150	500



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B. Com (Hons.) Programme

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CBCS Course Structure					Semester IV			
From Session 2018-19					Onwards			
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-4.1	Core Course	Cost Accounting	06	05	01	70	30	100
BCH-4.2	Core Course	Business Law	06	05	01	70	30	100
BCH-4.3	Core Course	Computer Applications in Business	06	04	04	70	30	100
BCH-4.4 A	Generic Elective	Indian Economy	06	05	01	70	30	100
BCH-4.4 B	Generic Elective	Business Environment	06	05	01	70	30	100
BCH-4.5	Skill Enhancement Course	Technical Accounting and ERP	04	03	02	70	30	100
Total			28	22	09	350	150	500

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Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
B. Com (Hons.) Programme
Considered by the Members of Board of Studies

CBCS Course Structure					Semester V			
From Session 2018-19 Onwards								
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-5.1	Core Course	Principles of Marketing	06	05	01	70	30	100
BCH-5.2	Core Course	Fundamentals of Financial Management	06	04	03	70	30	100
BCH-5.3 A	Discipline Specific Elective	Management Accounting	06	05	01	70	30	100
BCH-5.3 B	Discipline Specific Elective	Corporate Tax Planning	06	05	01	70	30	100
BCH-5.4 A	Discipline Specific Elective	Financial Markets, Institutions, and Financial Services	06	05	01	70	30	100
BCH-5.4 B	Discipline Specific Elective	Advertising, Product and Brand Management	06	05	01	70	30	100
Total			24	19	06	280	120	400



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Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

CBCS Course Structure					Semester VI			
From Session 2018-19 Onwards								
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exm Marks	Internal Test	Total
BCH-6.1	Core Course	Auditing and Corporate Governance	06	05	01	70	30	100
BCH-6.2	Core Course	Indirect Tax Law	06	05	01	70	30	100
BCH-6.3 A	Discipline Specific Elective	Security Analysis & Portfolio Management	06	05	01	70	30	100
BCH-6.3 B	Discipline Specific Elective	International Marketing	06	05	01	70	30	100
BCH-6.4 A	Discipline Specific Elective	Industrial Relations and Labour Laws	06	05	01	70	30	100
BCH-6.4 B	Discipline Specific Elective	Business Research Methods and Project Work	06	05	01	50	50 (Project Report)	100
Total			24	20	04	260/280	140/120	400



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Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Five Years' Integrated UG/PG Programme in Commerce
Reconsidered by the Members of Board of Studies

Course Structure			Semester VII				2015-2016	
Paper Code	Paper Title	External Marks (60)	Internal Assessment Marks (40)				Total	Credit
			Test	Assignment	Attendance	Sub-total		
IC-701	Organisational Behaviour	60	30	05	05	40	100	04
IC-702	Corporate Financial Accounting	60	30	05	05	40	100	04
IC-703	Statistical Analysis	60	30	05	05	40	100	04
IC-704	Managerial Economics	60	30	05	05	40	100	04
IC-705	Computer Applications in Business	60	30	05	05	40	100	04
Total Credit							20	

Note: 40% marks is required including both internal as well as external for declaring pass in the paper whereas minimum 45% in aggregate is required for successful completion of the semester.

Placed before the Board of Studies on 31-08-2015. Approved from the Session 2015-16 onwards.

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Chairman, Board of Studies, and
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Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Five Years' Integrated UG/PG Programme in Commerce

Reconsidered by the Members of Board of Studies

Course Structure			Semester VIII				2015-2016	
Paper Code	Paper Title	External Marks (60)	Internal Assessment Marks (40)				Total	Credit
			Test	Assignment	Attendance	Sub-total		
IC-801	Organisational Theory	60	30	05	05	40	100	04
IC-802	Accounting Theory	60	30	05	05	40	100	04
IC-803	Quantitative Techniques	60	30	05	05	40	100	04
IC-804	Working Capital Management	60	30	05	05	40	100	04
IC-805	Marketing Management	60	30	05	05	40	100	04
Total Credit							20	

Note: 40% marks is required including both internal as well as external for declaring pass in the paper whereas minimum 45% in aggregate is required for successful completion of the semester.

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Department of Commerce

Five Years' Integrated UG/PG Programme in Commerce

Reconsidered by the Members of Board of Studies

Course Structure			Semester IX				2015-2016	
Paper Code	Paper Title	External Marks (60)	Internal Assessment Marks (40)				Total	Credit
			Test	Assignment	Attendance	Sub-total		
IC-901	Strategic Management	60	30	05	05	40	100	04
IC-902	Corporate Tax Planning & Management (CTPM)	60	30	05	05	40	100	04
IC-903	Human Resource Planning & Development	60	30	05	05	40	100	04
Elective I (Finance)								
IC-904 A	Strategic Financial Management	60	30	05	05	40	100	04
IC-905 A	Financial Services	60	30	05	05	40	100	03
Elective II (Marketing)								
IC-904 B	Services Marketing	60	30	05	05	40	100	04
IC-905 B	Product & Brand Management	60	30	05	05	40	100	03
Total Credit (03 Core + 02 Elective Papers)								20

Note: 40% marks is required including both internal as well as external for declaring pass in the paper whereas minimum 45% in aggregate is required for successful completion of the semester.

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Five Years' Integrated UG/PG Programme in Commerce
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Course Structure			Semester X				2015-2016	
Paper Code	Paper Title	External Marks (60)	Internal Assessment Marks (40)				Total	Credit
			Test	Assignment	Attendance	Sub-total		
IC-1001	Corporate Governance & Business Ethics	60	30	05	05	40	100	04
IC-1002	Research Methodology	60	30	05	05	40	100	04
IC-1003	Project Report & Viva voce	50 marks for Project and 50 marks for Viva voce					100	04
Elective I (Finance)								
IC-1004 A	Financial Derivatives	60	30	05	05	40	100	04
IC-1005 A	International Financial Management	60	30	05	05	40	100	03
Elective II (Marketing)								
IC-1004 B	Consumer Behaviour	60	30	05	05	40	100	04
IC-1005 B	Marketing Research	60	30	05	05	40	100	03
Total Credit (03 Core + 02 Elective Papers)								20

Note: 40% marks is required including both internal as well as external for declaring pass in the paper whereas minimum 45% in aggregate is required for successful completion of the semester.

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B. Com. (Honours) Programme Structure

Programme Structure:

The B. Com. (Honours) programme is a three-year course divided into six-semester. The course is of 133 Credits and for the award of degree a student will be required to complete the credits as per the University norms.

		Semester	Semester
Part – I	First Year	Semester I	Semester II
Part – II	Second Year	Semester III	Semester IV
Part – III	Third Year	Semester V	Semester VI

Course Credit Scheme for B. Com. (Honours)

Semester	Core Courses (C)			Generic Electives (GE)			Ability Enhancement Course (AEC)			Skill Enhancement* Course (SEC)/Seminar**			Discipline Specific Course (DSC)			Summer Internship* / Master Dissertation**			Total Credit
	No. of papers	Credits	Total Credit	No. of papers	Credits	Total Credit	No. of papers	Credits	Total Credit	No. of papers	Credits	Total Credit	No. of papers	Credits	Total Credit	No. of papers	Credits	Total Credit	
	02	05		01	05		01	02		01*	02*		00	00		00	00	00	19
	02	05		01	05		01	02		01*	02*		00	00		00	00	00	19
	03	05		01	05		01	02		00	00		00	00		00	00	00	22
	03	05		01	05		01	02		00	00		00	00		01*	06*	06	28
	02	05		00	00		01	02		00	00		02	05		00	00	00	22
	02	05		00	00		00	00		01**	02**		01	05		01**	06**	06	23
TOTAL			70			20			10			06			15			12	133
Additional Credit Course (Optional) [As per University Norms declared from time to time]																			
Value Added Courses (VAC)																			02
Certificate Course (CC)																			02
University Elective Courses (UEC)																			02
Foundation Course (FC)																			02



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce

LOCF Based B. Com. (Honours) Syllabus
Approved by the Board of Studies
Approved by the Board of Studies

B. COM. (HONOURS) COURSE STRUCTURE UNDER LOCF BASED ON CBCS

Semester	Course	Course Code	Course Name	Lectures	Tutorial	Practical	Credits	Max. Marks
FIRST	C-1	COUATT1	Financial Accounting	3	1	1	5	100
	C-2	COUATT2	Business Laws	4	1	-	5	100
	Any one of the following:							
	GE - 1	COUATG1	a) Financial Literacy*	3	1	1	5	100
		COUATG2	b) Rural Development	3	1	1		
	Any one of the following:							
	AEC - 1	COUATA1	a) Creativity and Entrepreneurship	1	1	-	2	100
		COUATA2	b) Spiritual Management	1	1	-		
	Any one of the following:							
	SEC - 1	COUATL1	a) E-Commerce	1	-	1	2	100
		COUATL2	b) Stock Market Operations	1	-	1		
			Additional Credit Course	-	-	-	-	-
			Gross Total Credit Point				19	500
SECOND	C-3	COUBTT1	Corporate Accounting	3	1	1	5	100
	C-4	COUBTT2	Business Organization and Management	4	1	-	5	100
	Any one of the following:							
	GE - 2	COUBTG1	a) Business Environment	2	1	2	5	100
		COUBTG2	b) Basics of Management	3	1	1		
	Any one of the following:							
	AEC - 2	COUBTA1	a) Business Communication	1	1	-	2	100
		COUBTA2	b) Tribal Economics	1	1	-		
	Any one of the following:							
	SEC - 2	COUBTL1	a) New Venture Planning and Development	1	1	-	2	100
		COUBTL2	b) Personal Tax Planning and Tax Management	1	-	1		
			Additional Credit Course	-	-	-	-	-
			Gross Total Credit Point				19	500



THIRD	C - 5	COUCTT1	Financial Management	3	1	1	5	100
	C - 6	COUCTT2	Income-tax Law and Practice	3	1	1	5	100
	C - 7	COUCTT3	Principles of Marketing	4	1	-	5	100
	Any one of the following:							
	GE - 3	COUCTG1	a) Investing in Stock Markets	2	1	2	5	100
		COUCTG2	b) Advanced Financial Accounting	3	1	1		
	Any one of the following:							
	AEC - 3	COUCTA1	a) Indian Economy	1	-	1	2	100
		COUCTA2	b) Fundamentals of Banking	1	-	1		
	Additional Credit Course							
Gross Total Credit Point							22	500

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LOCF Based B. Com (Honours) Syllabus
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Semester	Course	Course Code	Course Name	Lectures	Tutorial	Practical	Credits	Max. Marks
FOURTH	C - 8	COUDTT1	Cost Accounting	3	1	1	5	100
	C - 9	COUDTT2	Business Mathematics	4	1	-	5	100
	C - 10	COUDTT3	Human Resource Management	4	1	1	5	100
	Any one of the following:							
	GE - 4	COUDTG1	a) Risk Management	3	1	1	5	100
		COUDTG2	b) Working Capital Management	3	1	1		
	Any one of the following:							
	AEC - 4	COUDTA1	a) Fundamentals of Insurance	1	1	-	2	100
		COUDTA2	b) Financial Statement Analysis	1	1	-		
	Internship	COUDEP1	Summer Internship**	-	-	6	6	100
Gross Total Credit Point							22+6	600



FIFTH	C – 11	COUETT1	Business Economics	4	1	1	5	100
	C – 12	COUETT2	Business Statistics	3	1	1	5	100
	DSE – 1	DSE 1 Group A - Any one of the following:						
		COUETD1	a) Management Accounting	3	1	1	5	100
		COUETD2	b) Financial Markets and Institutions	4	1	-		
	DSE - 2	DSE 2 Group B - Any one of the following:						
		COUETD1	a) Advertising and Personal Selling	4	1	-	5	100
		COUETD2	b) Business Research Methods	3	1	1		
	AEC– 5	Any one of the following:						
		COUETA3	a) Labour Laws	1	1	-	2	100
		COUETA4	b) Business Ethics	1	1	-		
		Additional Credit Course		-	-	-	-	-
			Gross Total Credit Point				22	500
SIXTH	C – 13	COUFTT1	Goods & Services Tax (GST) and Customs Law	3	1	1	5	100
	C – 14	COUFTT2	Corporate Law	4	1	-	5	100
	DSE – 3	DSE – 3 Group C - Any one of the following:						
		COUFTD1	a) Auditing	4	1	1	5	100
		COUFTD2	b) Personal Finance & Planning	3	1	1		
	Seminar	COUFSS1	Seminar***	-	-	2	2	100
	Dissertation	COUFD1	Dissertation / Project ****	-	-	6	6	100
		Additional Credit Course		-	-	-	-	-
			Gross Total Credit Point				23	500
			TOTAL CREDITS / MARKS				133	3100
MOOC's				2-5				

MOOC's courses may be offered during the UG program instead of the Core Course. If the core is not available, any course similar to Generic elective, Discipline-specific elective, AEC course, Skill enhancement course may be offered on MOOC's platform. Suppose any such course related to your subject is not available on MOOC's platform. In that case, department may continue with regular courses OR MOOC's courses may be offered as per university's latest notification.








Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
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Two Years PG Programme in Commerce (M.Com.)
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CBCS Course Structure				Semester I			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPATT1	Core Course	Organizational Behaviour	04	04	70	30	100
COPATT2	Core Course	Accounting for Financial Institutions	04	04	70	30	100
COPATT3	Core Course	Managerial Economics	04	04	70	30	100
COPATT4	Core Course	Advanced Business Statistics and Data Processing	04	04	70	30	100
Discipline Specific Elective (Any One)*							
Discipline Specific Elective: Accounting							
COPATD1	Discipline Specific Elective (A)	Accounting Theory	04	04	70	30	100
Discipline Specific Elective: Finance							
COPATD2	Discipline Specific Elective (B)	Corporate Finance	04	04	70	30	100
Discipline Specific Elective: Human Resource Management							
COPATD3	Discipline Specific Elective (C)	Human Resource Planning and Development	04	04	70	30	100
Discipline Specific Elective: Marketing							
COPATD4	Discipline Specific Elective (D)	Marketing Management	04	04	70	30	100
Total			20	20	350	150	500

* Discipline Specific Electives (DSEs) from one area (Accounting, Finance, Human Resource, and Marketing) chosen by the students in first Semester are recommended to (but not binding to) be continued till final semester for developing subject specific expertise in them.

** There will be two internal tests of 15 marks each aggregating a total of 30 marks.

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CBCS Course Structure				Semester II			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPBT1	Core Course	Organisational Theory	04	04	70	30	100
COPBT2	Core Course	Computer Applications in Business	04	04	70	30	100
COPBT3	Core Course	Accounting for Managerial Decisions	04	04	70	30	100
COPBTC1	Mandatory Course	Research Methodology	04	04	70	30	100
Discipline Specific Elective (Any One)							
Discipline Specific Elective: Accounting							
COPBTD1	Discipline Specific Elective (A)	Corporate Financial Reporting	04	04	70	30	100
Discipline Specific Elective: Finance							
COPBTD2	Discipline Specific Elective (B)	Forex and Risk Management	04	04	70	30	100
Discipline Specific Elective: Human Resource Management							
COPBTD3	Discipline Specific Elective (C)	Compensation Management and Employee Welfare Laws	04	04	70	30	100
Discipline Specific Elective: Marketing							
COPBTD4	Discipline Specific Elective (D)	Marketing Research	04	04	70	30	100
Total			20	20	350	150	500

** There will be two internal tests of 15 marks each aggregating a total of 30 marks.

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CBCS Course Structure				Semester III			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPCTT1	Core Course	Strategic Management	04	04	70	30	100
COPCTT2	Core Course	Advanced Tax Planning and Tax Management	04	04	70	30	100
Discipline Specific Elective (Any One Group)							
Discipline Specific Elective Group A: Accounting							
COPCTD1	Discipline Specific Elective (A1)	Government Accounting	04	04	70	30	100
COPCTD2	Discipline Specific Elective (A2)	Forensic Accounting, Auditing and Investigation	04	04	70	30	100
Discipline Specific Elective Group B: Finance							
COPCTD3	Discipline Specific Elective (B1)	Behavioural Finance	04	04	70	30	100
COPCTD4	Discipline Specific Elective (B2)	Financial Services	04	04	70	30	100
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CBCS Course Structure				Semester III			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
Discipline Specific Elective Group C: Human Resource Management							
COPCTD5	Discipline Specific Elective (C1)	Skill and Competency Management	04	04	70	30	100
COPCTD6	Discipline Specific Elective (C2)	Strategic Human Resource Management	04	04	70	30	100
Discipline Specific Elective Group D: Marketing							
COPCTD7	Discipline Specific Elective (D1)	Service Marketing	04	04	70	30	100
COPCTD8	Discipline Specific Elective (D2)	Agricultural Marketing	04	04	70	30	100
Open Elective							
COPCTO1	Open Elective	Life Skills and Communication	04	04	70	30	100
Total			20	20	350	150	500

** There will be two internal tests of 15 marks each aggregating a total of 30 marks.

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CBCS Course Structure				Semester IV			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
Discipline Specific Elective Group C: Human Resource Management							
COPDTD5	Discipline Specific Elective (C1)	Management of Industrial Relations	04	04	70	30	100
COPDTD6	Discipline Specific Elective (C2)	Industrial Psychology	04	04	70	30	100
Discipline Specific Elective Group D: Marketing							
COPDTD7	Discipline Specific Elective (D1)	Consumer Behaviour	04	04	70	30	100
COPDTD8	Discipline Specific Elective (D2)	Supply Chain Management and Logistics	04	04	70	30	100
Open Elective							
COPDIO1	Open Elective	Government and Business	04	04	70	30	100
Total			22	16	430	120	550
** There will be two internal tests of 15 marks each semester.							

** There will be two internal tests of 15 marks each aggregating a total of 30 marks.


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CBCS Course Structure				Semester IV			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPDTT1	Core Course	Corporate Governance & Business Ethics	04	04	70	30	100
COPDDC1	Mandatory Course	Dissertation & Field Work	06	50 marks for Dissertation, 50 marks for Viva voce and 50 marks for Field Work			150
Discipline Specific Elective (Any one Group)							
Discipline Specific Elective Group A: Accounting							
COPDTD1	Discipline Specific Elective (A1)	Advanced Accounting	04	04	70	30	100
COPDTD2	Discipline Specific Elective (A2)	Cost Audit, Standard and Management Audit	04	04	70	30	100
Discipline Specific Elective Group B: Finance							
COPDTD3	Discipline Specific Elective (B1)	Strategic Financial Management	04	04	70	30	100
COPDTD4	Discipline Specific Elective (B2)	Financial Derivatives	04	04	70	30	100

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Semester I			Credit: 06
BCH-12 Financial Accounting (Core Course)			
Learning Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.			
Unit	Content		Lectures / Tutorial / Practical
1	(a)	Theoretical Framework	3 Lectures
	(i)	Accounting as an information system, the uses of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting, cash basis and accrual basis.	
	(ii)	The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.	
	(iii)	Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS) – Need and procedures.	
	(b)	Accounting Process	2 Lectures
		From recording of a business transaction to preparation of trial balance including adjustment.	
	(c)	Computerized Accounting Systems	16 Practical Lab
		Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company	
2	(a)	Business Income	10 Lectures
	(i)	Measurement of business income- Net income : the accounting	

	period, the continuity doctrine and matching concept. Objectives of measurement	
(ii)	Revenue recognition: Recognition of expenses	
(iii)	The nature of depreciation : The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method. Disposal of depreciable asset-change of method.	
(iv)	Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods : FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS) 2	
(b)	Financial Accounts: Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities	*Lectures
3	Accounting for Hire Purchase and Installment Systems: Calculation of interest, partial and full repayment: Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only) Indian Accounting Standard (Ind-AS) 17.	10 Lectures
4	Accounting for Inland Branches: Concept of dependent branches; accounting aspects; debtors system; stock and debtors system; branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment- important adjustment entries and preparation of consolidated profit and loss account and balance sheet	10 Lectures
5	Accounting for Distribution of the Partnership Firm: Accounting of dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution.	10 Lectures

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be recovered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.
3. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical periods per week per batch) for the Practical Lab + one Credit hr. for Tutorials (per group)
4. Examination Scheme for Computerized Accounting Systems – Practical for 20 marks. Theoretical examination will be for 1 hour.
5. Theory Exam shall carry 70 marks

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Course outcome:

Students were seen to be more skilled and efficient in financial accounting



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.)

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Semester I		Credit: 06
BCH-I.3 Business Mathematics (Core Course)		
Learning Objectives: The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.		
Unit	Content	Lectures / Tutorial / Practical
1	Matrices and Determinants	11 Lectures
(i)	Algebra of matrices: Inverse of a matrix, Matrix Operation – Business Application	
(ii)	Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cramer's Rule The Leontief Input Output Model (Open Model Only).	
2	Logarithm and Differentiation	8 Lectures
(i)	History of Logarithm	
(ii)	Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives , Concept of Marginal Analysis, Concept of Elasticity , Applied Maximum and Minimum Problems including effect of Tax on Monopolist's optimum price and quantity, Economic Order Quantity.	
3	Partial Differentiation	14 Lectures
	Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem ; Total differentials; Differentiation of implicit functions with the help of total differentials	
4	Mathematics of Finance	15 Lectures
(i)	Rates of interest-nominal, effective- and their inter-relationships in different compounding situations	
(ii)	Compounding and discounting of a sum using different types of interest	
(iii)	Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded)	
(iv)	Profit and Loss, Ratio, Proportion, Percentage, Brokerage, and Commission	
5	Linear Programming	17 Lectures
	Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.	

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Course outcome:

Students were seen to be skilled in mathematical fields



Semester I

Ability Enhancement Courses (2 Credits)

Course Code: COUATA1

Creativity and Entrepreneurship [AEC – 1 (a)]

Objective: The course aims to enable learners to explore approaches used by managers and organizations for creating and sustaining high levels of innovation.

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

1. Analyze the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model;
2. Generate Innovative idea for business and defend/ justify the same;
3. Interpret the Business Competence achieved by various organisations by using the Innovative Business Model;
4. Describe the significance of Innovative Leadership;
5. Analyze patents already granted in their field of interest and make a case with innovative idea for filing a new patent.

COURSE CONTENTS:

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	Introduction Meaning & Concept of Creativity; Creativity Process; Nature & Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental Blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools; Innovation vs. Creativity.	20	✓	
Unit - 2	Idea Generation & Creativity in Problem Solving Ideation; Pattern Breaking Strategies; Mind stimulation: games, brain-twisters and puzzles; Idea-collection processes: Brainstorming/Brain-writing.	20	✓	✓
Unit - 3	Innovation Management Invention and Discovery- Process and Typology; Methods and Techniques; Arenas of Innovative Competence; Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors).	20	✓	
Unit - 4	Setting the Right Ecosystem for Innovation The Essence of Right Ecosystem; Intrinsic Motivation & Extrinsic Motivation; Leadership Styles fostering Innovation; Creating Self-Sustaining Culture of Innovation.	20	✓	✓
Unit - 5	Intellectual Property Introduction to intellectual property: Patents (novel, useful, and not obvious), Copyrights, Trademarks.	20	✓	✓

COURSE OUTCOME:-

Students were able to explore in the field of entrepreneurship with great skill and creativity.



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Semester I

Skill Enhancement Course (2 Credits)

Course Code: COUATL2

Stock Market Operations [SEC – 1 (b)]

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

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

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

COURSE CONTENTS:

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	Introduction: Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.	15	✓	
Unit - 2	Primary Market: Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & QFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA and Listing of Securities.	35	✓	✓
Unit - 3	Secondary Market: Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.	35	✓	
Unit - 4	Demat Trading: Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading.	15	✓	✓

Practical Exercises:

COURSE OUTCOME:-

Students were familiar with the structure and functioning of stock markets



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Considered by the Members of Board of Studies

Semester II		Credit: 06
BCH-2.2 Corporate Accounting (Core Course)		
Learning Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.		
Unit	Content	Lectures / Tutorial / Practical
1	Accounting for Share Capital and Debentures	12 Lectures
	Issue, forfeiture and reissue of forfeited shares; concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures	
2	Final Accounts	9 Lectures
	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration; Disposal of company profits	
3	Valuation of Goodwill and Valuation of Shares	6 Lectures
	Concepts and calculation: simple problem only	
4	Amalgamation of Companies	12 Lectures
	Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) & Ind. AS - 103 (excluding inter-company holdings); Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction	
5	Accounts of Holding Companies/Parent Companies	12 Lectures
	Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI) and Ind. AS – 110, 27 & 28.	
6	Banking Companies	7 Lectures
	Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).	
7	Cash Flow Statement	7 Lectures
	Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.	

Notes:

Course outcome:

Students were seen to be more skilled in corporate accounting fields and took interest in the career options within it.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

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B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester II		Credit: 06
BCH-2.4 B Banking & Insurance (Generic Elective)		
Learning Objectives: To impart knowledge about the basic principles of the banking and insurance.		
Unit	Content	Lectures / Tutorial / Practical
1	Introduction	13 Lectures
	Origin of banking; definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India, Financial Services offered by banks, changing role of commercial banks, types of banks	
2	Cheques and Paying Banker	13 Lectures
	Crossing and endorsement - meaning, definitions, types and rules of crossing, Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.	
3	Banking Lending	13 Lectures
	Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.	
4	Internet Banking	13 Lectures
	Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.	
5	Insurance	13 Lectures
	Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination, Power, functions and Role of IRDA, Online Insurance	

Suggested readings:

Course Outcome:

Banking and insurance provide employment opportunities and introducing the course helped students in career building.



Semester II

Skill Enhancement Course (2 Credits)

Course Code:

New Venture Planning and Development [SEC – 2 (a)]

Objective: The course aims to give exposure to learners regarding different aspects of setting up a new business.

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

1. Generate a business idea using different techniques and describe sources of innovative ideas;
2. Evaluate advantages of acquiring an ongoing venture with a case study;
3. Present a comparative analysis of various government schemes which are suitable for the business idea;
4. Develop a marketing plan for a business idea;
5. Prepare and present a well-conceived Business Plan.

COURSE CONTENTS:

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	Starting New Ventures New Venture: Meaning and features. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Acquiring an established Venture: Advantages of acquiring an ongoing Venture.	20	✓	
Unit - 2	Legal Challenges in Setting up Business Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright.	20	✓	✓
Unit - 3	Search for Entrepreneurial Capital The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.	20	✓	
Unit - 4	Marketing Aspects of New Ventures Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis.	20	✓	✓
Unit - 5	Business Plan Preparation for New Ventures Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well- Conceived Business Plan. Elements of a Business Plan: Executive Summary.	20	✓	✓

COURSE OUTCOME-

Students gained knowledge of how they can initiate a business



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Department of Commerce

SYLLABUS
Approved by the Board of Studies

Semester II Skill Enhancement Course (2 Credits) Course Code: COUBTL2
Personal Tax planning and Tax Management [SEC – 2 (b)]

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

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

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



COURSE CONTENTS:

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	Basic Concepts Meaning, Need of Tax Planning; Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion. Legal thinking on Tax Planning, Tax Planning Scope of Tax Planning.	15	V	
Unit - 2	Tax Planning with reference to residential status Tax planning through exempted income for residents/ non residents, Tax planning through permissible deductions for residents/non residents, Tax planning with reference to clubbing provisions.	15	V	V
Unit - 3	Tax Planning under different heads of income Tax planning measures relating to income from salary, income from House Property, profits and gains of business or profession, capital gains and income from other sources.	25	V	V
Unit - 4	Tax Planning through investments Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others. Tax deductions under Income Tax Act.	25	V	V
Unit - 5	TAX MANAGEMENT Deduction, collection and levy of tax Advance tax, tax deduction at source, tax collection at source, refund.	20	V	V

COURSE OUTCOME-

Students were skilled in tax planning and management



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Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester III		Credit: 06
BCH-3.1 Human Resource Management (Core Course)		
Learning Objectives: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation		
Unit	Content	Lectures / Tutorial / Practical
1	Introduction	13 Lectures
	Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs. HRD, Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing, VRS; Human Resource Information System	
2	Acquisition of Human Resource	13 Lectures
	Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction	
3	Training and Development	13 Lectures
	Concept and Importance, Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training, Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development	
4	Performance Appraisal	13 Lectures
	Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation	
5	Maintenance	13 Lectures
	Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery	

Course outcome:

Students developed skill under HRM



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
B. Com (Hons.) Course
Considered by the Members of Board of Studies

Semester III		Credit: 05
BCH-3.4 & E-Commerce (Generic Elective)		
Learning Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.		
Unit	Content	Lectures / Tutorial / Practical
1	Introduction	8 Lectures
	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction), key elements of a business model and categorizing major E-commerce business models, forces behind e-commerce, technology used in E-commerce : The dynamics of world wide web and internet (meaning, evolution and features); Designing, building, and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing, etc. in-house development of a website)	
2	Security and Encryption	8 Lectures
	Need and concepts, the e-commerce security environment, dimension, definition and scope of e-security , security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber security etc.), technology solutions (Encryption), security channels of communication, protecting networks and protecting services and clients)	
3	IT Act, 2008 and Cyber Crimes	8 Lectures
	IT Act, 2008 Definitions, Digital signature, Electronic governance, Attribution, acknowledgment and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Evidence	
4	E-Payment System	8 Lectures And 4 Practical Labs
	Models and methods of e-payments (Bank Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfers, automated clearing)	

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	Scope, automated bill/generating, risks involved in e-payments.	8 Lectures and 4 Practical Labs
5	On-line Business Transactions	
	Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like banking, insurance, payment of utility bills, online marketing, e-banking (popularity, benefits, problems and features), online services (financial, travel and social) auctions, online portal, online learning, publishing and entertainment) Online shopping (market, unmarket, virtual, digital, etc.)	
6	Website designing	18 Practical Labs
	Introduction to HTML , tags and attributes: Text Formatting, Forms, Hypertext Links, Tables, Images, Lists, Frames, Cascading Style-Sheets.	

Note:

- There shall be 3 Credit Hrs. for Lectures + One Credit Hr. (2 Practical periods per week per batch) for Practical Lab.

Suggested Readings:

- PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
- TN **Chandrasekaran**, E-Commerce, **Prentice Hall** & Co.
- Bruce **Ward**, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
- Kenneth C. **Laud** and Carlo **Ganapathy**, E-Commerce, Pearson Education
- David **Reardon**, E-commerce: Strategy, Technology and Applications, McGraw Hill Education

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

Placed before the Board of Studies on 12 July 2019. Approved from the Session 2018-19 onwards.

(Dr. Vinay Singh)
Ex-officio Chairman,
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GGV

(Prof. Jagannath Kumar Prasad)
Member, VC-Nominee,
Board of Studies,
Institute of Management (FMI),
Ujjain University,
Ujjain

(Dr. R. P. Singhbani)
Member,
Board of Studies,
Department of Commerce,
GGV

Date:

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Course outcome:

Students developed skill under e-commerce and related concepts



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Department of Commerce

LCET Based B. Com. (Hons.) (Semester III) Syllabus
Approved by UGC, New Delhi

Semester III Ability Enhancement Courses (2 Credits) Course Code: COUCTA2
Fundamentals of Banking [AEC – 3 (b)]

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

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

1. Explain the meaning, scope and functions of Banking along with legal framework.
2. Assess the operations of banking and its services.
3. Evaluate the lending operations of banks and identify causes of NPA in banks.

COURSE CONTENTS:

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	Banking Business Definition and function of banks, need for banks; legal frame structure, and working of banks, need for proper regulation and bank and customer relationship, general and special types of deposits. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.	30	V	
Unit - 2	Banking Operations Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E payments, Electronic Fund Transfer (EFT), E money, Unified Payment Interface (UPI), Safeguard for internet banking, Critical comparison of traditional banking methods and ebanking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet items; Anti money Laundering Guidelines, Basics of Negotiable Instruments	35	V	V
Unit - 3	Loans and Advances Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its Computation; Accord: merits and weaknesses of the Basel II, Basel III, and Basel	35	V	V

Practical Exercises:

The learners are required to:

1. The learners are required to: 1. Describe the procedure of opening a bank account current A/C, savings A/C, recurring A/C, and fixed deposit A/C on the basis of your experience.
2. Practice online account opening, E banking operations, and UPI transfers.
3. Analyze the Balance sheet of a bank with respect to loans and advances and to identify the stressful assets.

COURSE OUTCOME-

Students gained knowledge about various banking principles and concepts



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Department of Commerce
B. Com (Hons.) Course
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Semester IV		Credit: 06
BCH-4.3 Computer Applications in Business (Core Course)		
Learning Objectives: To provide computer skills and knowledge for commerce students and to enhance the student's understanding of usefulness of information technology tools for business operations.		
Unit	Content	Lectures / Tutorial / Practical
1	Word Processing	6 Lectures and 6 Practical Labs
	Introduction to Word Processing ; Word processing concepts; Use of Templates; Working with word documents: Editing text; Find and replace text; Formatting, spell check; AutoCorrect; Paragraphs ; Bullets and numbering; Tabs; Paragraph Formatting; Indent; Page Formatting; Header and Footer; Tables; Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge including linking with Database; Printing documents	
	Creating Business Documents using the above facilities	
2	Preparing Presentations	6 Lectures and 6 Practical Labs
	Basis of presentations: Slides, Fonts, Drawing, Editing, Inserting; Tables, Images, text, Symbols, Media; Design; Transition; Animation; and Slideshow.	
	Creating Business Presentations using above facilities	
3	Spreadsheet and its Business Applications	12 Lectures and 12 Practical Labs
	Spreadsheet concepts; Managing worksheets; Formatting; Entering data; Editing; and Printing a worksheet; Handling operators in formulae; Project involving multiple spreadsheets; Organizing Charts and graphs	
	Generating using Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database; and Text functions	
4	Creating Business Spreadsheet	12 Lectures

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		and 12 Practical Labs
	Creating spreadsheets in the area of E. Loan and Lease statements; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression	
5	Database Management System	16 Lectures and 16 Practical Labs
	Database Design for Accounting and Business Applications; Reality - Expressing the Application; Creating Initial design in Entity Relationship (ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS	
	SQL and Retrieval of Information; Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL DBMS Software; Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting; Managing the data records of Employees, Suppliers and Customers.	

Note:

- The Gen and Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
- There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book-10 Marks) and duration of Examination shall be 3 hrs.
- Teaching arrangement need to be made in the computer Lab.
- There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

Suggested Readings: The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

Placed before the Board of Studies on 12 July 2018. Approved/Noted by the Board of Studies.

(Dr. Gupta Singh)
Ex-officio Chairman
Board of Studies
Department of Commerce, GGV

(Prof. K. S. Singh)
Member, B.S. Committee
Board of Studies
Department of Management (BBA),
GGV

(Dr. R.P. Singh)
Member,
Board of Studies
Department of Commerce,
GGV

Date:

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Course outcome:

Students got help in learning computer applications and developing better skills.



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Considered by the Members of Board of Studies

Semester IV		Credit: 04
BCH-4.5 Technical Accounting and ERP		
Learning Objectives: This course seeks to enable the student to have a better hand on practical aspects of Accounting and ERP over computer system.		
Unit	Content	Lectures / Tutorial / Practical
1	Create Accounting Masters in ERP	13 Lectures
	Meaning of ERP, Features of ERP, Chart of Accounts - Creating Single and Multiple charts, Displaying and Altering charts - Walkthrough for creating Chart of Accounts - Back-up of data and Restoring with Audit Features in ERP.	
2	Creating Inventory Master	13 Lectures
	Creating Stock Groups, Displaying, Deleting, Altering - Creating Stock Unit of Measure, Displaying and Deleting Unit Measures - Creating, Altering, Displaying, Deleting Stock items - Creating Godowns and Allocation of stock	
3	Computerized Accounting: Using Generic Software	12 Lectures & 12 Practical Labs
	Taxation: TDS, VAT and Service Tax	
	Auditing in Computerized Accounting System: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools	
4	Designing Accounting Support System	16 Lectures & 16 Practical Labs
	Designing Supplier and customers system for Accounting using Form, Query, Module, and Report; Designing Payroll system for Accounting using Form, Query, Module, and Report	
5	Generating Reports	13 Lectures
	(i) Trial Balance, Balance Sheet, Profit & Loss A/c, Cash Book, Bank Book - Inventory Books and Registers - Exception Reports - Negative Stock, Negative Ledgers - Practice Exercises.	
	(ii) Generating Reports in XBRL: Meaning of XBRL, Need and Advantages of XBRL, XBRL in India with	

Course outcome:
Students got to learn tally and related softwares.



Semester IV

Core Course (5 Credits)

Course Code: COUDT1

Cost Accounting [C-8]

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

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

1. Determine various types of cost of production;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Compute employee cost, employee productivity and employee turnover;
4. Determine cost under job costing, batch costing, process costing, contract costing and service costing;
5. Apply activity based costing for cost determination.

COURSE CONTENTS:

Unit	Contents	Weightage of Marks (in %)	C	A
Unit - 1	Concept and Nature of Cost Accounting Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting, Preparation of Cost Sheet for manufacturing and service sector.			
	Material Cost Direct and indirect material, Classification of materials, Principles of valuation of material as per AS-2/ (Ind AS-2); CAS- VI, Material control, purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kaizen, Determination of Economic Order Quantity (EOQ), Control of waste, scrap, spoilage, defective and obsolescence.	25	V	V
Unit - 2	Employee Cost and Overheads Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rates, Profit sharing, Employee productivity and cost, Labor cost control - techniques, Employee turnover, Remuneration and incentive schemes (Rowan & Halsey Plan only). Overheads: Definition and classification, Production overheads - allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over-absorption & under-absorption of overheads, Administration and selling & distribution overheads - methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.	20	V	V
Unit - 3	Methods of Costing: Job Costing, Batch Costing and Process Costing Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet, Meaning of Batch Cost and its application in today's industry. Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment, Choice between process and job costing.	20	V	V
Unit - 4	Methods of Costing: Contract Costing, Service Costing Meaning, features and types of contract, Methods of cost determination in contract costing, Escalation clause and plus contract. Meaning and scope of service costing, Factors in ascertaining service cost.	20	V	V



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Course Based B. Com. (Hons.) Degree Syllabus
Approved by UGC, Bilaspur
Department of Studies

Unit - 5	Ascertainment of service cost of following services: 1. Transport 2. Hospital 3. Canteen 4. Toll 5. Education institution 6. IT industry 7. Hotel Any other contemporary service industry.		
	Activity Based Costing (ABC) Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers; Application of ABC in a manufacturing organisation and service industry.	15	V

Practical Exercises:

The learners are required to:

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

COURSE OUTCOME-

Students developed knowledge about various cost concepts



Semester IV

Core Course (5 Credits)

Course Code: COUDDT3

Human Resource Management [C-10]

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

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

1. Develop necessary skills to prepare an HR policy to enable the employees to attain work-life balance; 2 a. Prepare a Human Resource Plan in an organization;
Prepare a report on job analysis;
Organize an induction program in an organization;
2. Have an understanding and use of different kinds of training and development strategies in real-life scenarios; 4 a. Organize counseling sessions for employees in an organization;
3. Design incentive schemes for different job roles in an organization;
4. Create HR policies related to grievance, employee health, safety, welfare, and social security in an organization.

COURSE CONTENTS:

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	Introduction to Human Resource Management Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.	20	V	
Unit - 2	Acquisition of Human Resource Human resource planning: Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.			
Unit - 3	Training and Development Concept and importance; Role specific and competency based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, training, in-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.	20	V	V
Unit - 4	Performance Appraisal and Compensation Management Performance appraisal: Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee compensation; Job transfers and promotions. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.	20	V	V
Unit - 5	Maintenance of employees and Emerging Horizons of HRM Employee health and safety; Employee welfare; Social security (excluding legal aspects); Employer-employee relations; Employee code of conduct; Grievance handling and industrial disputes; Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on performance; HR Audit; Contemporary issues in human resource management; Job opportunities.	20	V	

COURSE OUTCOME-

Students gained knowledge about various aspects of HR management



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Semester V		Credit: 06
BCH-5.4 A Financial Markets, Institutions and Financial Services (Discipline Specific Elective)		
Learning Objectives: To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.		
Unit	Content	Lectures / Tutorial / Practical
1	Financial System and its Components Financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system	8 Lectures
2	Financial Markets Money Market: functions, organisation and instruments. Role of central bank in money market; Indian money market – T-Bills, Commercial Papers, Commercial Bills, Certificate of Deposit, Call and Notice Money Market, CBLI	22 Lectures
	Capital Market: functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Book Building Process; Role of stock exchanges in India	
3	Financial Institutions Commercial banking – introduction, its role in project finance and working capital finance, Development Financial Institutions (DFIs) – An overview and role in Indian economy, Life and non-life insurance companies in India, Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs)	15 Lectures
4	Financial Instruments Conventional Financial Instruments – Shares, Debentures, Bonds, New Financial Instruments – Floating Rate Bonds, Zero Interest Bonds, Deep Discount Bonds, Revolving Underwriting Finance Facility (RUFF), Auction Rated Debentures (ARDs), Non-convertible Debentures (NCDs), Perpetual Bonds, Differential Shares, Securitised Paper, Collateralised Debt Obligations (CDOs) and new developments	10 Lectures
5	Financial Services Overview of financial services industry: Merchant banking – pre and post issue management, underwriting, Regulatory framework relating to merchant banking activities	10 Lectures

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B. Com (Hons.) Programme
Considered by the Members of Board of Studies

Consumer and housing finance, Venture capital finance, Factoring services, bank guarantees and letter of credit, Credit rating, Financial counseling	Forfeiting, Depository System
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Suggested Readings:

1. Dhankar, Pricing of Securities New Delhi: Bharat Publishing House
2. Clifford Gomen, Financial Markets, Institutions and Financial Services, PHI Learning.
3. Pankaj Ghosh V., Indian Financial System, Pearson Education
4. Prasanna, Chandra, Financial Management: Theory and Practice, McGraw-Hill Education.
5. Annual Reports of Major Financial Institutions in India

Note: Latest edition of the textbooks should be used.

Placed before the Board of Studies on 12-July-2018. Approved from the Session 2018-19 onwards

(Dr. Vineet Singh)	(Prof. Jayanta Kumar Das)	(Dr. B. P. Singhrao)
Ex-officio Chairman,	Member, VC-Nominee,	Member,
Board of Studies	Board of Studies	Board of Studies
Department of Commerce,	Institute of Management (FM),	Department of Commerce,
GGV	Utkal University,	GGV
	Odisha	

Date:

Course Outcome:

Students were skilled in Financial markets and related concepts.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

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Considered by the Members of Board of Studies



Semester V		Credit: 06
BCH-5.4 B Advertising, Product and Brand Management (Discipline Specific Elective)		
Learning Objectives: The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.		
Unit	Content	Lectures / Tutorial / Practical
1	Introduction	10 Lectures
	Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget; Determinants and major methods	
2	Media Decisions	15 Lectures
	Major media types: their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling; Advertising through the Internet-media devices	
3	Product	15 Lectures
	(i) Product identification: Meaning, concept and classification of product, Product mix and product line	
	(ii) Product planning and development: Concept and importance of product planning; Principles and scope of product development	
4	Development and Diversification of Product	10 Lectures
	(i) Development of New Product: Idea generation and screening; Concept, development and testing; Problems in development of new product; Failure of New product	
	(ii) Product simplification and diversification: Meaning types of simplification and diversification; Merits and demerits of diversification	
5	Branding strategies	15 Lectures
	Basic concept of packaging, labelling and branding; Importance of branding; Brand awareness, brand personality, Brand image and brand loyalty; Methods and classification of branding; Brand testing; Branding decisions; Brand name selection; Brand extension, family and individual brand; Brand positioning; conceptual framework	

Course outcome:

Students were skilled in advertising and product management.



Semester V

Core Course (5 Credits)

Course Code: COUET1

Business Economics [C-11]

Objective: The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

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

1. Examine how different economic systems function and evaluate implications of various economic decisions;
2. Examine how consumers try to maximize their satisfaction by spending on different goods;
3. Analyze the relationship between inputs used in production and the resulting outputs and costs;
4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations;
5. Examine various facets of pricing under different market situations.

COURSE CONTENTS:

Unit	Contents	Weightage of Marks (%)	C & K	A & A
Unit - 1	Basic Concepts Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making.	15	V	V
Unit - 2	Consumer Behaviour and Elasticity of Demand Theory of Demand and supply The elasticity of demand – Concept, kinds, price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand. Demand forecasting: Meaning, Need, importance, Methods of demand forecasting Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and Indifference curve, consumer equilibrium, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory.	25	V	V
Unit - 3	Production and cost Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. (opportunity) rate of technical substitution optimal combination of resources, the expansion path, returns to scale. Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.	25	V	V
Unit - 4	Pricing & Market Theory of pricing: cost plus pricing, target pricing, marginal cost pricing, Objective of business firm, Concept of Market, classification of market perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.	20	V	V
Unit - 5	Macro Aspect of Business Economics National Income and its measurement, Gross National Product, Net National Product, Net National Income, Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.	15	V	V

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

COURSE OUTCOME-

Students got aware about various economic theories



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce

LOCF Based & Competency Based Syllabus
Approved by the Board of Studies
Guru Ghasidas Vishwavidyalaya

Semester V **Discipline Specific Course (5 Credits)** **Course Code: COUETD1**
Management Accounting [DSE – 1 (a)]

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

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

1. Describe the concept of management accounting;
2. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;
3. Compute standard costs and analyze production cost preparing variance report;
4. Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique;
5. Use spreadsheets and Expert System for managerial decision making.

COURSE CONTENTS:

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	Introduction Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making.	20	V	
Unit - 2	Budget and Budgetary Control Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and demerits of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting.	25	V	V
Unit - 3	Standard Costing Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, applications of standard costing; Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.	25	V	V
Unit - 4	Marginal Costing Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost Volume Profit Analysis, Profit/Volume ratio. Break-even analysis – algebraic and graphic methods. Angle of Incidence and margin of safety. Meaning and importance of Limiting/Key factor in budgeting; Decision making based on Marginal Cost Analysis – profitable product mix, Acceptance or Rejection of special/export offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down.	30	V	V

COURSE OUTCOME:-

Students got indepth knowledge about financial, cost and other relevant information for managerial planning.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester VI		Credit: 06
BCH-6.3 A Security Analysis & Portfolio Management (Discipline Specific Elective)		
Learning Objectives: This course aims to provide essential knowledge about analysis of securities and enables the students to know the basics of portfolio preparation, management and timely revision.		
Unit	Content	Lectures / Tutorial / Practical
1	Introduction Investment: Introduction, Investment Avenues, Financial vs. Economic Investment; Investment, Speculation, and Gambling; Objectives of Investment; Types of Investments; Aim of Security Analysis; Approaches to Security Analysis	5 Lectures
2	Risk and Valuation of Shares and Bonds Risk: Components, Systematic and Unsystematic Risk; Measurement of Risk - Covariance, Correlation Coefficient; Measurement of Systematic Risk Valuation of Shares and Bonds	12 Lectures
3	Fundamental and Technical Analysis Fundamental Analysis: Introduction, Intrinsic value Vs. Market Value, Economic analysis, Economic forecasting; Industry Analysis, components of industry analysis, Porter model; Company Analysis Technical Analysis: Introduction, logic behind technical analysis; Different technique of analysis: DOW Theory, Volume indicators, market sentiment indicators, Confidence indicators, Points and Figure charting, Bar charting	12 Lectures
4	Efficient Market Hypothesis and Basic of Portfolio Management Efficient Market Hypothesis: Concept, Forms - Weak-form, Semi-strong form, and Strong form Portfolio Management: Meaning, importance, objectives and various approaches in portfolio construction, revision of portfolio and evaluation.	12 Lectures
5	Portfolio Construction Models Markowitz risk-return optimization Model; Single Index Model; Portfolio Total Risk, Portfolio Market Risk, and Unique Risk; Sharpe's Optimization Solution. Capital Market Theory: Capital Asset Pricing Model (CAPM) - Capital Market Line, Security Market Line; Risk-free Lending and Borrowing; Recent Developments: Arbitrage Pricing Theory, Three Factor Model (Fama-French Model), and Four-factor Model	12 Lectures

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6	Portfolio Evaluation and Revision Measures of Portfolio Return; Sharpe's Ratio, Treynor's Ratio, Information Ratio, Sortino's Ratio; Risk-adjusted measures of Performance Evaluation; Evaluation Criteria and Procedure; Active and Passive Portfolio Revision Strategy; Formula Plans for Portfolio Revision	12 Lectures
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Suggested Readings:

1. **फर्माच, रॉबर्ट** et al. Investments, McGraw Hill Education, New Delhi
2. **प्रोविन्सा चार्डस**, Investment Analysis and Portfolio Management, McGraw Hill Education.
3. **मयो**, An Introduction to Investment, Cengage Learning
4. **जॉर्ज जे. मेल** and **डोनाल्ड ए. रिड**, Security Analysis & Portfolio Management, Excel Books

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

Placed before the Board of Studies on 12-July-2018. Approved from the Session 2018-19 onwards.

(Dr. **विमल** Singh)

Ex-officio Chairman,
Board of Studies
Department of Commerce,
GGV

(Prof. **जयशंकर कुमार पांडे**)

Member, VC-Nominee,
Board of Studies
Institute of Management (FM),
GGV University,
Bilaspur

(Dr. **B. P. Singhraut**)

Member,
Board of Studies
Department of Commerce,
GGV

Date:

Course outcome:

Students became skilled in security analysis and portfolio management.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester VI		Credit: 06
BCH-6.3 B International Marketing (Discipline Specific Elective)		
Learning Objectives: This course aims at acquainting student with the operations of marketing in international environment		
Unit	Content	Lectures / Tutorial / Practical
1	Introduction	5 Lectures
	Introduction to International Marketing: Nature, scope and importance, Distinction between International trade and Internal Marketing, International Vs Domestic Marketing , International marketing environment: Internal marketing environment, External marketing environment- micro and macro environment	
2	Market Selection	15 Lectures
	Market selection process, Determinants of market selection	
3	Product Decision	15 Lectures
	Product planning for global market , Innovation and new product development	
4	International Pricing	15 Lectures
	International pricing: Pricing objectives, Environmental influences on Pricing Decisions; Marketing Entry Decision: Franchising, Exporting, Direct and Indirect Exporting, Types of export Intermediaries	
5	Distribution Channels	15 Lectures
	Distribution channels: Meaning and concept, Characteristics, Methods of International Distribution, Factors affecting choice of channels	

Suggested Readings:

1. ~~Cheruvu~~ Francis, "International Marketing", Himalaya Publishing House, Mumbai.
2. ~~Suhhash~~ C. Jain, International Marketing Management, South-Western Publication
3. ~~Narchoy~~ R. L. and Bhattacharya, B. (2001). International Marketing: An Indian Perspectives, Sultan ~~Chowk~~, New Delhi.
4. ~~Sciprasan~~ R. International Marketing, PHI, New Delhi

Note: Latest edition of the textbooks should be used.

Course Outcome:

Students developed their knowledge in international marketing that helped them in getting career options in this field.



Semester VI

Discipline Specific Course (5 Credits)

Course Code: COUFTD1

Auditing [DSE - 3 (a)]

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

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

1. Demonstrate an understanding of the nature and scope of auditing and related services.
2. Describe and discuss the regulatory framework of auditing and related services.
3. Show understanding and explain the ethical standards of an auditor.
4. Explain the stages of an audit and methods of gathering audit evidence.
5. Show understanding and be able to interpret different types of audit reports.

COURSE CONTENTS:

Unit	Contents	Weightage of Marks (No.%)	C & K	A & A
Unit - 1	Auditing Concepts & Audit Documentation and Audit Evidence a. Audit Concepts Meaning and nature of auditing; Objectives, advantages and limitations of auditing; Relationship of auditing with other disciplines; Classification of Audit; Errors and Frauds and Auditor's duty. Ethical principles and concept of auditor's Independence. Code of conduct & value system for auditors. Development of Audit Plan and Program e, Delegation and supervision of audit work; b. Audit Documentation and Audit Evidence Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence.	10	V	V
Unit - 2	Internal Control, Internal Check, and Audit Sampling Meaning and objectives; Features of a good internal control system; Internal control questionnaire; Internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods.	20	V	V
Unit - 3	Vouching and Verification Vouching - Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities.	20	V	V
Unit - 4	Audit of Companies Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report Contents and Types; Audit attestation and certification. Liabilities of Statutory Auditors. Overview of Auditing Standards.	20	V	
Unit - 5	Special Areas of Audit Cost audit, Tax audit, Management audit, Performance audit, Audit of Banking Companies, Insurance Companies and Not for profit organisations like educational institutions, club, charitable organisation.	30	V	

COURSE OUTCOME-

Students gained knowledge regarding the concepts of auditing



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Semester VI **Discipline Specific Course (5 Credits)** **Course Code: COUFTD2**
Personal Finance & Planning [DSE – 3 (b)]

Objective: The course aims to familiarize learners with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

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

1. Explain the meaning and appreciate the relevance of Financial Planning;
2. Familiarize with regard to the concept of Investment Planning and its methods;
3. Examine the scope and ways of Personal Tax Planning;
4. Analyze Insurance Planning and its relevance;
5. Develop an insight in to retirement planning and its relevance.

COURSE CONTENTS:

Unit	Contents	Weightage of Marks (%)	C & K	A & A
Unit - 1	Introduction to Financial Planning Financial goals, Time value of money, steps in financial planning, personal finance planning, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline.	20	V	V
Unit - 2	Investment Planning Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation, Gold Bond; Real estate; Investment in G-sec and Govt. Projects; Investment in fixed income instruments.	20	V	V
Unit - 3	Personal Tax Planning Tax Structure in India for goods and taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 15BAC vis-à-vis General provisions of the Income tax Act, 1961. Tax avoidance versus tax evasion.	20	V	V
Unit - 4	Insurance Planning Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance, objectives. Deductions available u/s 80C, the Income tax Act for premium paid for life insurance policies.	20	V	V
Unit - 5	Retirement Benefits Planning Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse Mortgage, New Pension Scheme. Exemption available under the Income tax Act, 1961 for retirement benefits.	20	V	V

COURSE OUTCOME:-

Students got aware and gained knowledge regarding various aspects of financial planning



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Five Years' Integrated UG/PG Programme in Commerce
Reconsidered by the Members of Board of Studies

IC-702 CORPORATE FINANCIAL ACCOUNTING		
Learning objective: To impart both theoretical and practical knowledge about treatment of different advance aspects of accountancy.		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Framing of Accounting Standards, National and International Accounting Authorities, Adoption of International Financial Reporting Standards (IFRS).	08
II	Voyage Accounting: Meaning, and Preparation of Voyage Accounts; Investment Accounts: Meaning of investment, Concept of cum-interest and ex-interest, purchase and sale; Preparation of Investment Accounts	10
III	Advanced problems for business purchase, amalgamation (as per AS-14), and external reconstruction (excluding problems of amalgamation of inter-company holding)	14
IV	Accounting involved in liquidation of companies, Statement of Affairs (including deficiency/surplus account)	08
V	Royalty Accounting: Concept of Royalty, Lessee, Lessor, Minimum Rent (Dead Rent), Treatment of Short-workings, Government Subsidy; Strike and Lock-out; Royalty Reserve Account	08
Total Lectures (hours)		48

Suggested Readings:

1. Khanuja & Karim, Corporate Accounting, SBPD, Agra
2. Shukla, S.M., Corporate Accounting, Sahitya Bhawan, Agra
3. Shukla, M.B.: Corporate Accounting, Kitab Mahal, Allahabad
4. Khanuja & Karim, Financial Accounting, SBPD, Agra
5. Shukla, M.B., Financial Accounting, Kitab Mahal, Allahabad
6. Maheshwari, S.N.: Financial Accounting, Sultan Chand, New Delhi
7. Shukla, S.M.; Financial Accounting, Sahitya Bhawan, Agra
8. Hanif & Mukherjee, Financial Accounting, Tata McGraw Hill, New Delhi
9. R.L. Gupta & M. Radhaswamy, Financial Accounting, Sultan Chand, New Delhi
10. A.N. Agarwala, Higher Sciences of Accounting, Kitab Mahal, Allahabad
11. M.C. Shukla, T.S. Grewal, and S.C. Gupta, Advanced Accountancy; S Chand & Sons



Placed before the Board of Studies on 31-08-2015. Approved from the Session 2015-16 onwards.

Course Outcome:

For securities students are now quite aware and will invest more into modern corporate market and will chose career in the same field



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Five Years' Integrated UG/PG Programme in Commerce

Reconsidered by the Members of Board of Studies

IC-705 COMPUTER APPLICATIONS IN BUSINESS		
Learning objective: To impart advance knowledge of Computer Applications especially in context of businesses.		
Credit: 04		
Unit	Content	Lectures
I	Computer Fundamentals: Meaning and Characteristics; Computer Generations; Classification of Computers; Organization of Computer; Input and Output Devices; Storage Devices; PC as a Virtual Office.	08
II	Information Technology: Meaning and Components; Basic Idea of Different Types of Networks; Internet-a Global Network; E-Mail; Common Protocol Used in Internet; Concept of World Wide Web and Internet Browsing; Internet Security; Application of Internet in Business.	10
III	Operating Systems and Word Processing: Concepts; Basic Idea of DOS, WINDOW S and Unix; Introduction and Working with MS-Word in MS-Office: MS-Excel; MS-Power Point-Basic Commands, Formatting Text and Documents; Working with Graphics and Creating Presentation the Easy Way.	10
IV	Introduction to Accounting Packages: Preparation of Vouchers, Invoice and Salary Statements; Maintenance of Inventory Records, Maintenance of Accounting Books and Final Accounts; Financial Reports Generation.	12
V	Database Management System: Traditional File Management; Processing Techniques; Limitation of File Management Systems; Meaning and Features of DBMS; Components of DBMS; Architecture of DBMS; Functioning of DBMS.	08
Total Lectures (hours)		48

Suggested Readings:

1. ~~Satyish~~ Jain, Fundamentals of Computers, BPH Publications
2. Ron Mansfield, Working in Microsoft Office, McGraw Hill Education, India
3. ~~Maheshwari~~, Computer in Management,
4. V. Raja Raman, Computer Fundamentals
5. P. K. ~~Singh~~, Computer Fundamentals

Placed before the Board of Studies on 31-08-2015. Approved from the Session 2015-16 onwards.

(Prof. L. P. Patariya)
Chairman, Board of Studies, and
Head, Department of Commerce, GGV

(Amit Manglani)
Member, Board of Studies, and
Assistant Professor, Department of Commerce, GGV

Course Outcome:

Today every course and career option requires the base skill knowledge of IT and this course was meant to improve knowledge among students and they are now efficient in computer and its applications.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Two Years PG Programme in Commerce (M.Com.)

Approved by the Board of Studies

Semester I COPATD4 : MARKETING MANAGEMENT

Learning Objective: The study shall provide the students in-depth knowledge about marketing and its real-life applications in corporate world.

Unit	Content	Credit: 04 Lectures
I	Introduction: Concept and functions of Marketing, Nature and importance of Marketing, Marketing Mix.	06
II	Product Decisions: Product Development, Branding, Labelling and Packaging.	12
III	Distribution Decision: Different Channels of Distribution, Functions of Channels of distribution.	12
IV	Pricing: Meaning, Objectives, Process, methods of Pricing, Price Policies, Price Regulations. Market Segmentation: Concept and bases of Segmentation, Objectives of segmentation. Consumer Behaviour: Concept and factors affecting consumer behaviour.	12
V	Marketing Research: Concept, Objectives, Limitations, Process, Planning for Marketing Research.	06
Total Lectures (hours)		48

Suggested Readings:

1. Kotler, Marketing Management, PHI, New Delhi.
2. Pyle, Marketing Principles, Macmillan, New York.
3. Kotler, Philip & Armstrong, G : Principles of Marketing, Pearson, New Delhi.
4. Mishra, M.N. : Modern Marketing Management, S.Chand, New Delhi.
5. Neelmegham, S. : Marketing in India: Cases and Readings, Sultan Chand, New Delhi.
6. Sherlekar, S.A. : Marketing Management, Himalaya Publishing House, New Delhi.
7. Saxena, Rajan : Marketing Management, Vikas Publishing House, New Delhi.

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COURSE OUTCOME-

Students gained in depth knowledge about marketing and its real life applications



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Two Years PG Programme in Commerce (M.Com.)

Approved by the Board of Studies

Semester I COPATD3 : HUMAN RESOURCE PLANNING AND DEVELOPMENT

Learning Objective: To provide advance knowledge about HR Practices in real corporate world to students and make them able for taking decisions related to HR Planning and Development.

Unit	Content	Credit: 04 Lectures
I	Human Resource Planning (HRP): Objectives, Process & Prerequisites; Importance; Factors affecting HRP; Problems of HRP. Human Resource Development (HRD): Conceptual Approach, Mechanism and Focus of HRD; Role of HRD Manager; Changing Role of HRD in the Competitive Environment; Significance of HRD.	06
II	Retaining Talent: Induction, Socialisation and Placement of Employees; Mentoring, Employee Retention; Life-Friendly Organisation (LFO); Strategies for Work-Life Balance; Quality of Work Life (QWL).	12
III	Training and Development: Employee Training; Management Development; Self-Development.	12
IV	Competency and Performance Development: Management of Competencies; Competency Mapping and Development; Assessment Centre Scope and Use; Improving Performance Appraisal and 360° and 540° Performance Appraisal; Employee Counselling.	12
V	Contemporary Issues in HRD: Developing Positive Employment Relationship; Emerging Strategies of Trade Unions and HRD; Mergers, Acquisitions and Role of HRD; VRS and Role of HRD; HR Outsourcing; Offshore Outsourcing (BPO) and Challenges to HR Professionals; HR Audit.	06
Total Lectures (hours)		48

Suggested Readings:

1. Balkaoui, A.R. & Balkaoui, J.M.: Human Resource Valuation: A Guide to Strategy and Techniques.
2. Dale, B : Total Quality and Human Resource: an Executive Guide.
3. Mabey, C. & Salama, G. : Strategic Human Resource Management.
4. Thomson, R. & Mabey, C. : Developing Human Resource.
5. Bhatia, S.K.: Emerging Human Resource Development, Deep & Deep Publications, New Delhi.

01/11/24
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Dr. Mukesh Agarwal
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Department of Commerce,
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(C.G.)

COURSE OUTCOME:-

Students gained advanced knowledge about HR practices.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Five Years' Integrated UG/PG Programme in Commerce

Reconsidered by the Members of Board of Studies



IC-504 Working Capital Management		
Learning objective: To acquaint students with advanced aspects of working capital practices in working capital		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Concept of Working Capital; Components of Working Capital; Interdependence among Components of Working Capital; <u>Estimating Working Capital Needs; Factors Affecting the Need for Working Capital; Managing Working Capital; Objectives of Working Capital Management.</u>	06
II	Financing Working Capital: Sources of Working Capital Finance A Brief Overview of Long-term and Short-term Sources of Finance; Financing Policies-Maturity Matching Policy, <u>Aggressive Policy, And Conservative Policy.</u>	12
III	Management of Cash: Motives for Holding Cash; Need for and Objectives of Cash Management; Cash Forecasting and Cash Budgets; Cash Cycle, Determining the Optimum Level of Cash Balances, <u>Baumol Model, Miller-Orr Model.</u>	12
IV	Management of Receivables: Concept and Nature of Receivables; Purpose of Receivables; <u>Costs and Benefits of Receivables; Factors Affecting Size of Receivables; Managing Receivables The Profit Decision and Optimum Size Determination;</u> Sound Credit Policy Credit Standard and Credit Limit, Credit Period, Cash Discounts and Collections.	12
V	Management of Inventory: Concept, Nature, and Components of Inventory; Benefits of Holding Inventory; Risks and Costs of Inventory; Managing Inventory <u>Minimising Costs and Optimum Size Determination; Inventory Management System- Economic Order Quantity Subsystem, Reorder-Point Subsystem, Stock-Level Subsystem, and Tying Together the Subsystems into a Total Inventory Management System; ABC Analysis; Just-in-Time Concept, VED Analysis.</u>	06
Total Lectures (hours)		48

Suggested Readings:

1. Khan, M.Y. & Jain, P.K., Financial Management, Tata McGraw Hill, New Delhi
3. ~~Mathur, Satish~~ B, Working Capital Management and Control, New Age ~~(Publishers) Limited~~, Publishers, New Delhi.
4. Jain, ~~Narendra~~ Kumar, Working Capital Management, A.P.H. Publishing Corporation, New Delhi
5. Gupta, ~~Shashi K.~~, Sharma, R.K., Financial Management, ~~Kalyani~~ Publications, New Delhi

Placed before the Board of Studies on 31.08.2015. Approved from the Session 2015-16 onwards.

Course Outcome:

Students are now aware of working capital management concepts.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

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Five Years' Integrated UG/PG Programme in Commerce
Reconsidered by the Members of Board of Studies

IC-805 Marketing Management		
Learning objective: The study shall provide the students in-depth knowledge about marketing and its real life applications in corporate world.		
Credit: 04		
Unit	Content	Lectures
I	Introduction: Concept and functions of Marketing, Nature and importance of Marketing, Marketing Mix	06
II	Product Decisions: Product Development, Branding, Labelling and Packaging	12
III	Distribution Decision: Different Channels of Distribution , Functions of Channels of distribution	12
IV	Pricing: Meaning, Objectives, Process, methods of Pricing , Price Policies, Price Regulations . Market Segmentation: Concept and bases of Segmentation , Objectives of segmentation Consumer Behaviour: Concept and factors affecting consumer behaviour	12
V	Marketing Research: Concept, Objectives, Limitations, Process, Planning for Marketing Research	06
Total Lectures (hours)		48

Suggested Readings:

1. ~~Kotler~~, Marketing Management, PHI, New Delhi.
2. Pyle, Marketing Principles, ~~McGraw Hill~~, New York
3. ~~Kotler~~, Philip & Armstrong, G : Principles of Marketing, Pearson, New Delhi
4. ~~Mishra~~, M.N., Modern Marketing Management, ~~S.Chand~~, New Delhi.
5. ~~Narvelkar~~, S. : Marketing in India: Cases and Readings, Sultan ~~Chand~~, New Delhi
6. ~~Sherlekar~~, S.A. : Marketing Management, Himalaya Publishing House, New Delhi
7. ~~Saxena~~, ~~Rajan~~ : Marketing Management, ~~Vikas~~ Publishing House, New Delhi

Placed before the Board of Studies on 31-08-2015. Approved from the Session 2015-16 onwards.

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Member, Board of Studies, and
Assistant Professor, Department of Commerce, GGV

Course outcome:

Has helped student to grip every aspect of marketing.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Two Years PG Programme in Commerce (M.Com.)

Approved by the Board of Studies

Semester II COPBTD2 : FOREX AND RISK MANAGEMENT

Learning Objective: To provide basic knowledge of foreign exchange concepts and risk management.

Unit	Content	Credit: 04 Lectures
I	Introduction: International trade, foreign exchange, foreign exchange markets structure and functions, international financial institutions, FEMA.	08
II	Risk Management: Currency derivatives (forward contracts, futures, options, and currency swaps), interest rate risk, transaction exposure, translation and economic exposure.	08
III	Exchange Rate Systems: Gold and the Bretton woods systems, fixed exchange rates, flexible exchange rates, factors which influence the determination of exchange rates (PPP theory), exchange control, objectives and methods of exchange control.	10
IV	Foreign Exchange Transactions: Purchase and sale transactions, spot and forward transactions, ready exchange rates, principal types of buying rates, principal types of selling rates, ready rates based on cross rates.	08
V	Forex Contracts: Forward contracts, factors that determine forward margins, calculation of fixed forward rates and option forward rates, forward exchange rates based on cross rates, execution of forward contract, cancellation and extension of forward contract, forward rate agreement, currency futures and option contracts, financial swaps.	14
Total Lectures (hours)		48

Suggested Readings:

1. C. Jeavanandam, Foreign Exchange Practice and Concepts, Sultan Chand & Sons, New Delhi.
2. Apte P.G. International Financial Management TataMcGraw Hill, New Delhi.
3. Shaprio, Alan. C, Multinational Financial Management, Prentice Hall, New Delhi. 2006, 8th edition.
4. Cheol S. Eun, Bruce G. Resnick, International Finance Management, Mc Graw Hill, 5th edition, 2009.

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COURSE OUTCOME:-

Students gained knowledge regarding forex market and risk management.



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Department of Commerce
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Approved by the Board of Studies

Semester II COPBTD3 : COMPENSATION MANAGEMENT AND EMPLOYEE WELFARE LAWS		
Learning Objective: To promote understanding of issues related to compensation management in corporate sector and public services and to impart skill in designing compensation management system, policies and strategies, apart from promoting understanding of legal issues in the administration of compensation, welfare and social security.		
		Credit: 04
Unit	Content	Lectures
I	Compensation Management and Employees Welfare: Compensation management process, Forms of pay, Financial and non-financial compensation, Compensation Strategies, Assessing job values & relativities; Pay structures; Designing pay levels, mix and pay structures, construction of optimal pay structure. Paying for performance, skills and competence. International pay systems: comparing costs and systems; Strategic market mind set; Expatriate pay. Concept and Rationale of Employees Welfare.	08
II	The Payment of Bonus Act, 1965: Objects; Scope and Application; Definitions; Calculation of amount payable as Bonus; Eligibility and Disqualifications for Bonus; Minimum & maximum Bonus; Set on & Set off of Allocable Surplus; Application of Act in Establishment in Public Sector; Bonus linked with Production or Productivity.	08
III	The Payment of Wages Act, 1936: Objects; Application; Responsibility for payment of wages; Fixation of wage periods; time-limits; Deduction from wages; Remedies available to worker, Powers of authorities, Penalty for offences. The Minimum Wages Act, 1948: Objects; Application; Minimum Fair and Living Wages; Determination of minimum wage; Taxation of minimum wage; Advisory Board; Remedy to worker for non-payment of minimum wages.	12
IV	The Workmen's Compensation Act, 1923: Objects; Employer's liability for compensation; Amount of compensation; Distribution of compensation; Notice and claims, remedies of employers against stranger; Procedures in proceedings before Commissioner.	10
V	The Maternity Benefit Act, 1961: Definitions, Employment of, or work by, women prohibited during certain periods, right to payment of maternity benefits, notice of claim of maternity benefit and payment thereof, Leaves, Dismissal during absence of pregnancy, forfeiture of maternity benefits.	10
Total Lectures (hours)		48

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COURSE OUTCOME:-

Students gained knowledge about compensation management in corporate sector and public services



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Five Years' Integrated UG/PG Programme in Commerce
Reconsidered by the Members of Board of Studies

IC-901 Strategic Management		
Learning objective: To enhance the understanding about business strategies in corporate environment and enable the students in taking strategic decisions in competitive global environment.		
Credit: 04		
Unit	Content	Lectures
I	Introduction: Concept of Strategy; Levels of Strategy; Definition and Importance of Strategic Management; Different approaches to Strategic Decision Making; Mission, Objectives, Goals, and Purpose of Organisation.	06
II	Environmental Analysis and Diagnosis: Concept and Components of Environment; Appraisal of Organisations; Industry Analysis; Strategic Advantage Analysis and Diagnosis; SWOT Analysis	12
III	Formulation of Strategy: Analysis of Alternatives in Strategy Formulation; Modernisation, Diversification, Integration, Merger, Take-over and Joint Strategies; Turnaround, Divestment, and Liquidation Strategies; Functional Strategies; Marketing, Production Operations and R & D plans and Policies.	12
IV	Strategic Implementation: Concept, Relationship between Strategic Formulation and Implementation; Issues in strategy implementation, Resource Allocation.	12
V	Strategic Evaluation and Control: Concept and Techniques of Strategic Evaluation; Strategic Control; Strategic and Operational Control.	06
Total Lectures (hours)		48

Suggested Readings:

1. Sharma, R. A. Strategic Management in Indian Companies. Deep & Deep Publications, New Delhi
2. David, Fred R.; Strategic Management, Prentice-Hall
3. Grant, Robert M., Contemporary Strategy Analysis, 5th ed., 2005 Blackwell Publishers, Massachusetts, U.S.A.
4. Hitt M.A. et al., Strategic Management, South Western, 2009.
5. Ansoff, H. Igor, R.P. Desjardis and R.L. Hayes, From Strategic Planning to Management, Wiley.

Placed before the Board of Studies on 31-08-2015. Approved from the Session 2015-16 onwards.

Course outcome:

It was a necessary course for students to understand how to strategize and manage a business or an organization and eventually students have developed the quality of how to do SWOT analysis.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

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IC-905 A Financial Services		
Learning objective: To provide among students about advance knowledge of financial services prevailing in India		
Credit: 04		
Unit	Content	Lectures
I	Introduction: Concept, Nature of Financial Services; Classification of Financial Services Fund-based and Fee-based	06
II	Merchant Banking : Introduction, Concept, Investment Banking vs. Merchant Banking, Categories and Functions of Merchant Banking , Issue Management, SEBI Regulations .	12
III	Factoring & Forfeiting : Concept, Modes of Operations; Functions, Types of Factoring , Factoring , Forfeiting Definition, Mechanism, Forms, Benefits, and Problems of Factoring and Forfeiting , Comparison among Forfeiting and Discounting, Factoring in India.	12
IV	Credit Rating : Rating Services; Uses, and Process of Credit Rating; Rating Methodology; Rating Revisions; Equity Grading SEBI and Credit Rating , Credit Rating Agencies in India	12
V	Other Financial Services : Hire Purchase and Leasing, Securitisation, Depositories and Custodian, Stock Broking , Credit Card Services; Venture Capital In India	06
Total Lectures (hours)		48

Suggested Readings:

1. Desai, Vasant, Indian Financial System, Himalaya Publishing House, Mumbai
2. Khan & Jain, Indian Financial System, Tata McGraw Hill, New Delhi
3. Pathak, Bharati V.; Indian Financial System, Pearson Education, New Delhi
4. ~~Sharma, R. A.~~; Financial Services, Wiley-India

Placed before the Board of Studies on 31-08-2015. Approved from the Session 2015-16 onwards.

(Prof. L. P. ~~Dastgiri~~)
Chairman, Board of Studies, and
Head, Department of Commerce, GGV

(Amit Mangani)
Member, Board of Studies, and
Assistant Professor, Department of Commerce, GGV

Course Outcome:

Students are now aware of different financial services.



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IC-904 B Services Marketing		
Learning objective: The aim of this subject matter is to provide insight of marketing of services to the consumers.		
Credit: 04		
Unit	Content	Lectures
I	Introduction: Concept, Characteristics and Importance of Services; Development of Services Marketing; Concept of Services Marketing; Role of Marketing in Services Marketing; Services Marketing Mix; Technological Developments in Services Marketing; International Services Marketing; A Brief Discussion Only.	06
II	Services Market and Marketing: Application of Marketing Research in Services Marketing; Services Marketing Research Process; Collection of Services Marketing Information; Strategic Marketing Process for Services; Services Marketing Planning; Internal Marketing Concept and Components and Marketing Planning and Implementation.	12
III	Services Product and Pricing: Service Product Concept; Service Attributes; Life Cycle Concept of Services; New Service Development; Positioning the Services; Service Pricing Factors Influencing Service Pricing; Services Pricing Policies; Steps in Pricing Strategy for Services.	12
IV	Services Distribution and Promotion: Accessibility and Availability; Location Factors Considered; Promotion Goals of Internal and External Communication; Promotion Mix Advertising, Personal Selling, Sales Promotion and Publicity; Media Choice and Selection; Managing Promotional Efforts; Role of Employees in Services Marketing; Process and Physical Evidence.	12
V	Special Aspects of Services Marketing: Tourism Marketing; Financial Services Marketing; Not-for-Profit Services Marketing; Charities Marketing; Information Technology of Services; Professional Services and Marketing; Importance of Ancillary Services.	06
Total Lectures (hours):		48

Suggested Readings:

1. ~~Dr.~~ S. M.: Service Marketing.
2. ~~McQuinn, Arthur~~; Bank Marketing Management, Mac-Millan, New York.
3. ~~Mayes~~, Colin Geoffrey Naylor: Marketing Financial Service, The Institute of Bankers, Hobson Press Ltd., Cambridge.
4. ~~Peterson~~, R.S.: Marketing Financial Services, Preger, New York.

~~Placed before the Board of Studies on 31-08-2015. Approved from the Session 2015-16 onwards.~~

Course Outcome:

Students after the course now can look forward to master courses in the field of service marketing



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Semester III COPCTD2 : FORENSIC ACCOUNTING, AUDITING AND INVESTIGATION

Learning Objective: The student will be able to demonstrate insight into knowledge and engagement in the field of forensic accountancy as it pertains to financial statement manipulation, knowledge literacy in the area of fraud risk management, knowledge of ethics and professional practices relating to financial statements and fraud risk management, knowledge literacy in demonstrating the ability to interrogate multiple sources of knowledge in the area of conducting a forensic investigation and developing solutions to complex or abstract problems in the forensic investigation field.

Credit: 04

Unit	Content	Lectures
I	Fraud: Meaning, Ingredients of fraud, Reasons why frauds are committed, Individuals likely to commit fraud; Pervasiveness and causes of white-collar crime in society; Victims of fraud; Reasons for certain individuals/businesses facing higher risk and becoming targets of fraudsters; Effect of fraud on its victims directly and on the society in general; Economics of crime. Financial Frauds: Meaning, Nature, Scope – Fraud in revenue and expenditure, Fraud in inventory and assets, Fraud on liabilities and reserves; Fraud in Financial Statement; Financial frauds in Banking sector – Overview; Financial frauds in insurance service – Overview, Case studies/Examples; Financial frauds in capital market – Overview, Case studies/Examples; Strategies for prevention of frauds to save consumers and businesses.	06
II	Corporate Frauds: Nature of corporate frauds, Fraud under the Companies Act, 2013, Frauds for and against a company; Types of corporate frauds – Bribery and corruption, Money laundering, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, Corporate espionage, Tax evasion; Organized crimes; Financial crimes, Other types of misconducts; Fraud in e-commerce; Cyber-crimes: Definitions under IT Act, 2000; Types of cybercrimes – Cyber stalking, Cyber terrorism, Forgery and fraud, Crimes related to IPRs, Computer vandalism, Cyber forensic.; Distinction between cybercrimes and conventional crimes; Cyber-crimes Business Space – Web Centric Businesses, E Business, Electronic Governance, Instant messaging platforms, Social networking sites and mobile applications, Security risks in use of Internet; Cyber jurisdiction, Domain name dispute, E-forms; E-Money, Regulations of Pre- Payment Instruments (PPI), Electronic Money Transfers, Privacy of Data and Secure Ways of Operation in Cyber Space.	12
III	Fraud Investigation: Symptoms of fraud, Detection of crime; Identification of behaviour, habits and exploits of fraudsters, Fraud Investigation and Engagement with victims; Collection of evidence; Examination of fraud evidence – Physical, Documentary and Observational Evidence; Use of interview and interrogative methods; Detection of fraud and identification of perpetrators of the fraud.	12

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Semester III COPCTD2 : FORENSIC ACCOUNTING, AUDITING AND INVESTIGATION		
	Fraud Reporting: Loss and damage analysis, Valuation of corporate assets lost and liabilities created; Loss due to damages and penalties; Preparation of report on fraud, Fraud reporting, Suggestions for litigation and recovery; Assessment of involvement and responsibility of employees and Auditors.	
IV	Forensic Accounting: Meaning, Nature, Process, Financial Statement Analysis techniques for fraud detection; Legal environment, Financial Intelligence; Accounting and Audit techniques; Sources of information; Detective and investigative tools and techniques; Investigative interview analysis; Financial Intelligence measures; Duties and responsibilities of the forensic accountant. Fraud Auditing: Meaning, Nature, Scope, Auditors liability for undetected frauds, Forensic Audit, Use of technology in Forensic audit, Phases in audit – Recognition, Planning, Evidence collection, Evaluation of history and evolution, Fraud cycle, Consequences, Communication of results, Forensic Audit Report.	12
V	Fraud Management and Resolution: Implications of corporate frauds; Recognition of potential fraudulent situations; Follow up action – Departmental action, Police investigation and Crime reporting, Legal follow up, Enforcement through Government; Policy actions; Initiation of fraud prevention measures.	06
Total Lectures (hours)		48

Suggested Readings:

1. Albrecht, W. Steve. *Forensic Accounting and Fraud Examination*. Cengage Learning (India Edition).
2. Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve and Zimbelman, Mark F. *Forensic Accounting & Fraud Examination*. Cengage Learning.
3. Banerjee, Robin. *Who Cheats and How?* Sage Publications, New Delhi.
4. Bologna, Jack and Lindquist, Robert J. *Fraud Auditing and Forensic Accounting*. Wiley.
5. Bremser, Wayne G. *Forensic Accounting and Financial Fraud*. American Management Association.
6. Dalal, Chetan. *Novel and Conventional Methods of Audit*. Investigation and Fraud Detection. Wolters Kluwer India Pvt Ltd.
7. Garg, K. *Forensic Audit*, Thomson Reuters.
8. Golden Thomas, Skalak, Steven, and Clayton Mona. *A Guide to Forensic Accounting Investigation*. Wiley Publishers.
9. Gupta, Sanjeev. *Corporate Frauds and their Regulation in India*. Bharat Law House Pvt Ltd.
10. Hopwood William; Leiner Jay, Young George, *Forensic Accounting and Fraud Examination*. McGraw-Hill.
11. Kass-Shraibman Frimette, Sampath Vijay, *Forensic Accounting for Dummies*. Wiley Publishers.
12. Kaul, Vivek. *Easy Money*. Sage Publications, New Delhi.
13. Kranacher, M.J. and Riley, R.A. *Forensic Accounting and Fraud Examination*, Jhon Wiley & Sons.
14. Kranacher Mary-Jo, Riley Richard and Wells, Joseph. *Forensic Accounting and Fraud Examination*. Wiley Publishers.
15. Manning, George A. *Financial Investigation and Forensic Accounting*. CRC Press: Taylor & Francis Group.
16. Sharma, B. R. *Bank Frauds*. Universal Law Publishing, New Delhi.

Note: Latest edition of text books may be used.

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Semester III COPCTDI : GOVERNMENT ACCOUNTING		
Learning Objective: The student will be able to Understand the structure of Government accounting system, Learn how to maintain books of accounts of State and central govt books. Prepare the different set of books of accounts as per Accounting principles. Understand the process of setting accounting for government entities and Learn to maintain the reliability and true and fair view of books of accounts.		
		Credit: 04
Unit	Content	Lectures
I	Design and Organisation of Government Accounting System: Basis of Government Accounting -- Cash Accounting, Accrual Accounting, Comparison between Cash based system of accounting and accrual system of accounts, Benefits of switch over. Global trends, Users of government account, Accounting arrangements and authorities in State and Central Governments, Government Accounting Standards Advisory Board (GASAB) – Role and functions; Approved formats of accounts for Panchayati Raj Institutions and Local Bodies, Inter-state & center to state transactions, Principles of Recognition, Measurement Classification and Disclosure, Receipt and credit into Government Accounts, Withdrawal from Government Account Section-I & III, Maintenance of Deposits.	06
II	Maintenance of Initial Accounts by Drawing and Disbursing Officers (DDO): Initial records and accounts relating to receipts and disbursements by DDOs, Preparation of Cash Book, Journal and Ledger, Reconciliation of accounts with, Treasury/ Pay and Accounts Office (PAO) by DDOs, Treasury Accounting System including State PAO Accounting System, Process of passing bills in Treasury/State PAO, Voucher, Challans, Schedule of Receipts and, Payments, List of Payment and Cash Accounts, Daily Accounting in treasury/State PAO, AC/DC bills, Nil Bills.	12
III	Compilation of Monthly Civil Accounts by Accountant General: Compilation and preparation of Monthly Civil Accounts, Compilation of treasury accounts, preparation of Classified Abstract, Consolidated Abstract, Detail Books, Consolidated monthly accounts of Public Works and Forest Divisions, Inter-government and Inter-departmental transactions and their adjustments, Corrections in accounts- Transfer Entries, Combined Transfer Entries, ledger, Accounting of liabilities: Public Debt, Other liabilities, Treasury bills, Accounting of Reserve Fund, Deposit and Investments, Accounting of Suspense and Remittance Heads, Preparation of Disburser's Account and Monthly Civil Account, Detailed Loan Accounting, Provident Fund Accounting with particular reference to pitfalls in accounting.	12
IV	Compilation of Annual Accounts: Appropriation Accounts, Finance Accounts and Combined Finance and Revenue Accounts, Contents of annual accounts, Preparation and submission of annual accounts. Summary of Finance Accounts, Interpretation and utility of various statements in Finance Accounts, Interpretation and utility of Government Accounts, Report on State Finances, Summarised Financial Position of the State, Abstract of receipts and disbursements, Sources and Application of funds, Input for fiscal management	12

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Semester III COPCTDI : GOVERNMENT ACCOUNTING		
	Allocation of resources and effective use of resources, Input for budget preparation and monitoring.	
V	Quality Assurance Procedures: Checks against errors and misstatements, Reconciliation between Accountant General and Controlling Officers, Maintenance and review of BROADSHEETS, Analysis and clearance of suspense and remittance heads, Internal Test Audit (ITA), Control Accounts for verification and exclusion checks, Classified Abstracts (DDR portion and Proof Sheet), Detail Books and Disburser's Account, Journal, Reconciliation of differences under Reserve Bank Deposits in figures as per Government accounts and those communicated by Central Accounts Section RBI, Checks related to timeliness, completeness and overall reliability, Trial Balance, Review of Balances, Exclusions of Treasury and Divisional accounts, Review against schedule of preparation, Reconciliation between Finance and Appropriation Accounts.	06
Total Lectures (hours)		48


Suggested Readings:


1. Account Code for Accountants General.
2. Central Government Account (Receipt and Payment) Rules, 1983.
3. Central Public Works Accounting Code.
4. Current Finance and Appropriation Accounts of Union Government.
5. Government Accounting Rules, 1990.
6. Government of India Budget.

Note: Any other latest edition of Reference/Text book can be included.


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COURSE OUTCOME-

Students were able to understand structure of Government accounting

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IC-1004 A Financial Derivatives		
Learning objective: To provide basic knowledge about Financial Derivatives and acquaint students with derivatives instruments and its market terminology.		
		Credit: 04
Unit	Content	Lectures
I	Derivatives: Introduction, Meaning, purpose and types of derivatives; Forward contracts, Futures, Options, Swaps, and other derivatives; Financial Derivatives: Market in India: Need for Derivatives, Evolution of Derivatives in India, Growth of Derivatives Trading in Indian Financial Market; Role of Derivatives in Hedging Risk	08
II	Regulatory Framework: Regulation of Derivatives in India; Futures, Options, and Swaps; Major Recommendation of Prof. L.C. Gupta Committee on Derivatives; Risk Containment Measures in the Indian Derivative Market; Recommendations of Dr. J. R. Varma Committee	08
III	Financial Futures: Meaning and Salient Features; Types of Financial Futures: Stock Index Futures, Interest Rate Futures, Currency Futures, Bond Index Futures, and Cost of Living Index Futures; Trading Mechanism of Futures Contracts: Maturity, Contract Size, and Contract Multiplier, Tick Size, and Settlements	12
IV	Options: Meaning and Salient Features; Types of Options: Call Option and Put Option, Stock options, Foreign currency options, Index options; Option Trading Strategies: Straddle, Strangle, Condor, Strip, and Strap; Valuation of Options: Binomial Option Model, and Black-Scholes Pricing Model	12
V	Swaps: Meaning and Salient Feature; Types of Swaps: Currency Swaps, Interest Rate Swaps; Mechanism of Swaps Trading	08
Total Lectures: (hours)		48

Suggested Reading:-

1. ~~Kotaka~~, N.D. & Bagri B.R: Future and Options.
2. ~~Bhalla~~ ~~Usha Mehra~~, Financial Derivatives, Excel Books, New Delhi.
3. ~~Bhalla~~, V.K. Financial Derivatives, Sultan Choud, New Delhi.
4. ~~Sudhakar~~ ~~Chandra~~, Financial Derivatives, Excel Books, New Delhi.
5. ~~Pooja~~ Singh, Financial Institutions, ~~Agar~~ Books India, New Delhi.
6. Gupta S L., Financial Derivatives: Theory, Concepts and Problems, Prentice Hall of India, New Delhi.
7. Kumar S S S., Financial Derivatives, Prentice Hall of India, New Delhi.

Placed before the Board of Studies on 31-08-2015. Approved from the Session 2015-16 onwards.

(Prof. L. P. ~~Pateriya~~)
Chairman, Board of Studies, and

(~~Amit Mangani~~)
Member, Board of Studies, and

Course outcome:

This was a new course for students to make them aware of portfolio management and financial derivatives



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IC-1004 B Consumer Behaviour		
Learning objective:		
Credit: 04		
Unit	Content	Lectures
I	Introduction: Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour; Factors Affecting Consumer Behavior; Individual Consumer Features of Individual Consumers; Consumer Decision-making Process; Organizational Consumer Concept; Characteristics and Types of Organizational Consumer; Organizational Consumer Decision-making Process; Consumer Research.	08
II	Consumer Behaviour Models: Economic, Learning, Psychoanalytical and Sociological Models; Howard Sheth Model; Nicosia Model; Engel-Kollat-Blackwell Model; Sheth Model of Industrial Buying.	10
III	Consumer Motivation and Personality: Motivation Concept of Motivation; Needs and Goals; Dynamic Nature of Motivation; Hierarchy of Needs; A Trio of Needs; Major Aspects of Motivation Research; Personality Concept and Characteristics; Stages in the Development of Personality; Self and Self-image.	10
IV	Consumer Perception, Learning and Attitude: Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories.	12
V	Consumer in Socio-Cultural Settings: Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Subcultures and Consumer Behaviour; Diffusion Process; Adoption Process.	08
Total Lectures (hours)		48

Suggested Readings:

1. London and Della, Consumer Behaviour: Concepts and Applications.
2. Schiffman and Kanak, Consumer Behaviour.
3. Bennett, Consumer Behaviour.
4. S.H. Britt, Consumer Behaviour in Theory and Action.

Placed before the Board of Studies on 31.08.2015. Approved from the Session 2015-16 onwards.

Course Outcome:
Students were aware of how to handle costumers in business



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
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Semester IV COPDTD2 : COST STANDARDS, COST AUDIT AND MANAGEMENT AUDIT		
Learning Objective: To equip the students with the knowledge of Cost Audit, its planning and execution as per cost accounting standards and to expose the students to the concept of Management Audit and different types of audit.		
		Credit: 04
Unit	Content	Lectures
I	Cost Accounting Standards and GACAP: Cost accounting Standards (CAS 1 – CAS 24), Guidance Notes on Cost Accounting Standards, Generally Accepted Cost Accounting Principles (GACAP).	08
II	Basics of Cost Audit: Nature of Cost Audit, Origin of Cost Audit, Genesis of Cost Audit, Relevance of Cost Audit, Objectives of Cost Audit, Legal Framework of Maintenance of Cost Records and Cost Audit. Companies (Cost Records and Audit) Rules, 2014: Short title and Commencement, Definitions, Application of Cost Records, Applicability for cost audit.	08
III	Cost Auditor – Professional Ethics and Responsibilities: Cost Auditor – Definition, Professional Ethics, Duty of a cost auditor to report fraud - Section 143 of the Companies Act 2013, Punishment for fraud (Section 447 of the Companies Act, 2013), Punishment for false Statement (Section 448 of the Companies Act, 2013).	10
IV	Cost Auditing Standards and Reporting: Cost Auditing Standard on Planning an Audit of Cost Statements – 101 Cost Auditing Standard on Cost Audit documentation; 102 Cost Auditing Standard overall objectives of the independent Cost Auditor and the Conduct of an Audit in Accordance with Cost Auditing Standards; 103 Cost Auditing Standard on Knowledge of Business, its Processes and the Business Environment; 104, Filing of cost audit report to MCA [in XBRL format (as per taxonomy)].	10
V	Management Audit: Meaning, Nature and Scope of management audit, Features of different types of Management Audit, their techniques and procedures, Energy Audit, Efficiency Audit, Proprietary Audit and Systems Audit, Corporate Development Audit, Corporate Strategy Audit, Corporate Social Audit and safety, Management Audit Report (MAR).	12
Total Lectures (hours)		48

Suggested Readings:

1. Agarwal, N.P. *Cost Audit & Management Audit*.
2. Banerjee, N. *Laws on Cost Audit*, International Law Book Centre, Kolkata.
3. Chowdhary, D. Datta. *Cost Audit and Management Audit*. Central Publication, Kolkata.
4. Institute of Cost Accountants of India. (A) *Industry wise Cost Accounting Record Rules and Cost Audit Report Rules*; (B) *Guidelines on Cost Audit*; (C) *Cost Audit Reports Rules*; (D) *Cost Audit Social Objectives*.
5. Institute of Cost Accountants of India. *Cost Audit Social Objectives*.
6. Rajnath. *Cost and Management Audit*, Tata Mc Graw Hill.
7. Saxena, V.K. and Vashisth, C. D. *Cost Audit and Management Audit*. Sultan Chand and Sons Delhi.

Note: Latest edition of text books may be used.

Prof. Ashok Kumar Mishra
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Prof. O. P. Chandrakar
External Expert, BoS
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Dr. Bhuvana Venkatraman
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Dr. Mukesh Agarwal
Member, BoS
Assistant Professor
Department of Commerce,
Guru Ghasidas
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(C.G.)

COURSE OUTCOME:-
Students were thoroughly equipped with cost accounting concepts



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Two Years PG Programme in Commerce (M.Com.)

Approved by the Board of Studies

Semester IV COPDTD5 : MANAGEMENT OF INDUSTRIAL RELATIONS		
Learning Objective: The objective of the course is to make student practically equipped to manage the industrial relations in the light of numerous augmentations in the area of Industrial relations. The course will make them understand the importance of industrial relations for an organisation and the ways and means to create industrial harmony at different levels of organisation.		
		Credit: 04
Unit	Content	Lectures
I	Structure and Evolution of Industrial Relations: Concept, Nature and models of IR: Unitarist, Pluralist, Dunlop's and Marxist perspectives of IR, Industrial relations system in India: Structure and its evolution. Major contemporary developments in global economy and polity and their impact on industrial relations scenario in India.	08
II	Industrial Conflict and Disputes Resolution: Industrial Relations Machinery in India, Provisions under the Industrial Disputes Act, 1947; Authorities under the Act, Reference of disputes to boards, courts or Tribunals, Procedures, Powers and duties of Authorities, Strikes, Lockouts, Layoff and retrenchments, unfair labour Practices, Penalties. Disputes resolution methods. Forms of industrial conflicts, Labour turnover, workplace practices and cooperation. Dynamics of conflict and collaboration. Trends in industrial conflict. Nature, Causes and Types of industrial disputes: handling interest and rights disputes—Statutory and Non-statutory—Linking IR Strategy and HRM strategy.	10
III	Trade Unionism, Negotiations and Collective bargaining: Provisions of Trade Union Act, 1926, Definitions, Legislations of Trade unions, rights and Liabilities of Registered Trade Union, Regulations, Penalties and procedure. Management of labour, management control strategies, business strategies and industrial relations, Role of market conditions, Structure for management of Industrial relations; Collective bargaining: Nature and functions; Types of bargaining; Collective bargaining in the Indian context; Negotiating a collective bargaining agreement.	12
IV	Industrial Relations and HRM performance: Unions and productivity; Industrial relations climate and performance; the conciliation and arbitration system and performance; labour market and economic performance; Nature of grievances and grievance procedure. Handling employee grievances- Model grievance procedures. Industrial indiscipline. Disciplinary enquiries: an overview. Salient features of Industrial Employment (Standing Orders) Act, 1946. Disciplinary action and termination of employment contract.	10
V	Industrial Democracy: Concept and scope of industrial democracy, Workers' participation: Strategy, practices, behavioural science input/contribution and models. Rationale for participation, Issues in participation, strategies for making participation effective. Emerging trends in Union-Management relations. Technology and industrial relations. Principles of comparative analysis, variables of comparative analysis (culture, values, ideologies, politico-economic structure) Experience of UK, Yugoslavia, West Germany, Scandinavian countries and Japan.	08
Total Lectures (hours)		48

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COURSE OUTCOME-

Students were practically equipped in managing industrial relations



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Pre-PhD Course-work in Commerce

PPCW-02 Computer Applications in Research (Compulsory for all)		
Learning objective: The objective of this paper is to make familiar the students with data analysis and report writing through computerised application.		
Unit	Content	Lectures
I	Introduction to Computers, Personal Computers and its main components, Modern Information Technology-Basic Idea of Local Area Network (LAN) and Wide Area Network (WAN), E-mail, Application of Internet Technologies in Research.	06
II	Word Processing- Introduction and working with MS word in MS office. Spread Sheet- Working with Excel, formatting function, Chart.	08
III	Advance Usage of MS Excel for Research: Use of Data Analysis Tool Pack, Megastat Add-on	08
IV	Presentation with Power Point- Power point basics, Creating presentations with graphics, sound effects and animation effects.	06
V	Usage of statistical packages for analysis in research-SPSS, E-Views	12
Total Lectures (hours)		40

Suggested Readings:

1. Date, C.J., An Introduction to Database Systems-Addison Wesley, Massachusetts
2. Mansfield, R., J.J., Compact Guide to MS Office, BPB Publication, Delhi.
3. Summer, M., Computer concepts and Uses, 2nd edition, Englewood Cliffs, New Jersey, Prentice Hall Inc.

COURSE OUTCOME-

Students were skilled in computer applications.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Pre-PhD Course-work in Commerce

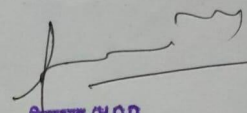
PPCW-03 Accounting and Finance (Compulsory for all)		
Learning objective: To Impart knowledge about different aspects of Accounting and Finance.		
Unit	Content	Lectures
Unit-1	Understanding the Financial Statements; Techniques of Financial Statement Analysis-Ratio Analysis: Meaning, Types, Computation and Interpretation of Different Ratios.	12
Unit-2	Funds Flow Analysis and Cash Flow Analysis (as per AS-3)	10
Unit-3	Financial Management-Meaning, Objectives, Capital Budgeting Techniques, Cost of Capital	06
Unit-4	Capital Structure Decisions; Working Capital Management	06
Unit-5	Structure of Indian Financial System; Money Market and Capital Market; Financial Services and	06
Total Lectures (hours)		40

Suggested Readings:

1. Gupta, S.P. & Gupta, K. L.; Management Accounting, Sahitya Bhawan, Agra
2. Pandey, L.M.; Management Accounting, Vikas Publishing House, New Delhi
3. Bhalla, V.K. Investment Management: Security Analysis and Portfolio Management, Sultan Choud, New Delhi.
4. Gupta, S.P.: Financial Management, Sahitya Bhawan, Agra
5. Khan, M.Y. and Jain, P.K.: Financial Management, Tata McGraw Hill, New Delhi

Course outcome-

Students were skilled in accounting concepts.


बिभागध्यक्ष / H.O.D.
वाणिज्य विभाग / Dept. of Commerce
गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)
Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)