

GURU GHASIDAS
VISHWAVIDYALAYA, BILASPUR(C.G.)
(A Central University)

DEPARTMENT OF COMMERCE
(School of Studies in Commerce & Management)

As per the National Curriculum Framework of UGC for
04 Years Undergraduate Programs with Multiple Entry-Exit option 2023-24

SYLLABUS FOR 04 YEAR UG PROGRAMME
With Multiple Entry-Exit Option 2023-24

FOURTH SEMESTER (20 Credits)

COURSE TYPE	COURSE CODE	NAME OF THE COURSE	CREDIT				Level of Course	EVALUATION SCHEME			REMARKS
			L	T	P	Total		IA	ESE	SUB-TOTAL	
MAJOR	COUDMJ T1	Financial Management	4	1	0	5	3	30	70	100	The Course shall be taken by students of Commerce
	COUDMJ T2	Marketing Management	3	1	0	4	3	30	70	100	
	COUDMJ T3	Income Tax Law & Practices	4	1	0	5	3	30	70	100	
MINOR (Any One)	COUDMN T1	Strategic Financial Management	3	1	0	4	3	30	70	100	The Course shall be taken by: Students from any other dept of GGV.
	COUDMN T2	Business Law	3	1	0	4	3	30	70	100	
	COUDMN T3	Human Resource Management	3	1	0	4	3	30	70	100	
Ability Enhancement Course (AEC)		-----				2					The students shall have to take one of the language disciplines offered by GGV

Vocational GST, Financial

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NAME OF THE COURSE: FINANCIAL MANAGEMENT

PROGRAMME: B.COM. (HONS.)			YEAR: SECOND	SEMESTER: FOURTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major	COUDMJT1	3	5	75

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Objective: The objective of this course is to familiarize the students with the principles and practices of financial management and contemporary theory and policy in order to master the concepts, theories and technique of financial management, what represents the condition of profitable business operations and survival respectively development of business subjects.

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

CO1:	Understand the basics of financial management and its objectives and explain concepts of Time Value of Money, Risk and Return , Valuation of Securities.
CO2:	Understand and analyse the concept of Capital Structure and capitalization of a Firm.
CO3:	Understand the cost of capital in wide aspects.
CO4:	Understand the concept of Investment Decisions with the help of different financial tools and will also understand about dividend policies and various dividend models.
CO5:	understand working capital management in a firm.

Unit	Content	Lectures (Hours)	CO
I	Nature and Scope of Financial Management; Finance Function, Objective of Financial Management: Profit Maximisation Vs Wealth Maximisation, Time value of Money, Risk and Return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.	15	CO1
II	Financing Decision- Capitalisation: Sources of long-term financing, Capitalisation: Over and Under Capitalisation; Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage. Determinants of Capital Structure.	15	CO2
III	Financing Decisions- Cost of Capital: Estimation of Components of Cost of Capital. Methods for Calculating Cost of Equity Capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Dividend Decisions: Theories for Relevance and Irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.	15	CO3
IV	Investment Decision: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net	15	CO4

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	Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.		
V	Working Capital Management: Concepts of Working Capital, The Risk-Return Trade-Off, Sources of Short-Term Finance, Working Capital Estimation, Cash Management, Receivables Management, Inventory Management and Payables Management.	15	CO5

Suggested Readings:

1. **James C. Van Horne and Sanjay Dhamija**, Financial Management and Policy, Pearson Education.
2. **Levy H. and M. Sarnat** . Principles of Financial Management. Pearson Education
3. **Joy, O.M.**, Introduction to Financial Management. Mc Graw Hill Education.
4. **Brigham and Houston**, Fundamentals of Financial Management, Cengage Learning
5. **Khan and Jain.**, Basic Financial Management, McGraw Hill Education
6. **Chandra, P. ,** Fundamentals of Financial Management. McGraw Hill Education
7. **Singh, J.K.**, Financial Management- text and Problems. 2nd Ed. Dhanpat Rai and Company, Delhi.
8. **Rustagi, R.P.** Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
9. **Singh, Surender and Kaur, Rajeev.** Fundamentals of Financial Management. Mayur Paperback, New Delhi.
10. **Pandey, I.M.** Financial Management. Vikas Publications.

Note: Learners are advised to use the latest edition of textbooks.

NAME OF THE COURSE: MARKETING MANAGEMENT

PROGRAMME: B.COM. (HONS.)			YEAR: SECOND	SEMESTER: FOURTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major	COUDMJT2	3	4	60

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.

Course Objective: To know basic of marketing management, marketing environment, consumer behaviour, marketing mix, different types of market etc.

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

CO1	know the basic meaning of market and marketing management and marketing concept, segmentation and consumer behaviour etc.
CO2	understand marketing environment and their components.
CO3	understanding of product and distribution decision.
CO4	understand the importance of pricing, market segmentation and consumer behaviour
CO5	understand the recent marketing trends.

Unit	Content	Lectures (Hours)	CO
I	Introduction to Marketing: Meaning & Definition, concept and function of marketing, Nature and Importance of marketing, marketing Mix.	12	CO1
II	Marketing environment: Micro Environment – The company, suppliers, marketing intermediaries, competitors, public and customers; Macro Environment-Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment.	12	CO2
III	Product Decision: Product Development, Branding, Labelling & packaging. Distribution Decision: Different Channels of distribution, Functions of Channels of Distribution.	12	CO3
IV	Pricing: Meaning, objectives, process, methods of pricing. Market Segmentation: Concept and bases of segmentation, objectives of segmentations. Consumer Behaviour: Concept and Factors affecting consumer behaviour.	12	CO4
V	Recent trends in Marketing: E- business, Tele-marketing, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, social media marketing etc.	12	CO5

Suggested Readings:

1. Philip Kotler, Marketing Management, Prentice Hall.
2. William J. Stanton, Michael J. Etzel, Bruce J Walker, Fundamentals of Marketing, McGraw Hill Education.
3. Bose Biplab, Marketing Management, Himalaya Publishers.
4. J.C. Gandhi, Marketing Management, Tata McGraw Hill.
5. Ramesh and Jayanti Prasad: Marketing Management, I.K. International.
6. Sontakki, Marketing Management, Kalyani Publishers.

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

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NAME OF THE COURSE: - INCOME TAX LAWS & PRACTICE

PROGRAMME: B.COM. (HONS.)		YEAR: SECOND		SEMESTER: FOURTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major	COUDMJT3	3	5	75

Teaching Pedagogy: Interactive Lectures, Case Studies and Discussions, Case Studies and Discussions, Practical Training and Simulations.

Course Objectives: The course objectives include:

1. Equip students with a comprehensive understanding of the fundamental concepts and principles of income tax laws in India.
2. Develop the ability to compute income under various heads, analyze deductions and exemptions, and determine tax liability for individuals and Hindu Undivided Family (HUF).
3. Foster critical thinking and problem-solving skills through practical exercises and case studies related to income tax computation and return filing.
4. Encourage responsible citizenship by emphasizing the importance of filing income tax returns and contributing to the national exchequer.

Course Outcome: On successful completion of the course, the students will be able to:

CO1	Explain the basic concepts of income tax, including residential status, taxable income, and deductions.
CO2	Apply relevant income tax provisions to compute income under the heads of salaries and house property.
CO3	Analyze income from business or profession, capital gains, and other sources, applying Relevant provisions and calculations.
CO4	Determine total income, tax liability, and relevant deductions for individuals and HUF.
CO5	Apply theoretical knowledge to practical scenarios by preparing return of income and engaging in online tax filing procedures

Unit	Content	Lectures (Hours)	CO
I	Introduction: - Basic concepts: Income; Agricultural income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum marginal rate of tax and Permanent Account Number (PAN); Residential status: Scope of total income on the basis of residential status; Exempted incomes under section 10	15	CO1
II	Computation of Income from Salaries and House Property: - Income from salary: Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary. Income from house property: Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.	15	CO2

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III	Computation of Income from Business or Profession, Capital Gains and Other Sources: Income from Business or Profession: Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession. Income from Capital Gains: Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain. Income from Other Sources: Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.	15	CO3
IV	Computation of Total income and Tax Liability: - Income of other persons included in assessee's total income; Aggregation of income; Set-off and carry forward of Losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals, HUF and Firm.	15	CO4
V	Tax Compliance and Administration: TDS, TCS and Advance Payment of Tax; Preparation and Filing of Return of Income: - Manually and on-line; Provision of Compulsory on-line filing of returns for specified assesses; Income Tax Authorities and Their Power; Penalty and Prosecution; Appeals and Revision.	15	CO5

Practical Exercises

1. Learning lessons from Kautilya's Taxation Policy.
2. The practical exercises aim to provide students with hands-on experience and develop essential skills in income tax computation and filing:
3. PAN Card Awareness and Online Application: Students will identify individuals who lack PAN cards, educate them about its importance, and assist them in online application forms. They will also learn about online return filing and prepare a report on their experience.
4. Income Tax Return Preparation: Students will prepare income tax returns for individuals and HUFs, applying their knowledge of income computation, deductions, and tax liability calculations.
5. Tax Computation and Case Studies: Students will participate in individual and group activities involving income computation under various heads, exploring real-life scenarios through case studies.
6. TAN Application and TDS Return Filing: Students will learn how to apply for Tax Deduction and Collection Account Number (TAN) for a firm and file its TDS return.
7. Online Tax Portal Exploration: Students will visit the official website of the Income Tax Department and explore features like online return filing, tax calculators, and available other web tools. (Explore and attempt on-line filing of Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2).

Suggested Reading

1. Ahuja, G., & Gupta, R. (2020). Simplified Approach to Income Tax. New Delhi: Flair

Publications Pvt. Ltd.

2. Singhanian, V. K., & Singhanian, M. (2020). Student's Guide to Income Tax including GST-Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.
3. Study material of ICAI Intermediate Paper 4A: Income-tax Law.

Note: Learners are advised to use the latest edition of textbooks.

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NAME OF THE COURSE: STRATEGIC FINANCIAL MANAGEMENT

PROGRAMME: B.COM. (HONS.)		YEAR: SECOND		SEMESTER: FOURTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor	COUDMNT1	3	4	60

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Objective: To acquaint students with the strategic implication of financial practices and to enable them to take corporate decisions.

Course Outcome: - After completion of the course, students will be able to:

CO1:	Understand the basics of strategic management, their objective and their types etc.
CO2:	Understand and apply the basics of corporate valuation by using different method like NPV, IRR etc.
CO3:	Understand the use of basics corporate valuation Models.
CO4:	Understand basics of business growth and corporate reorganisation, expansion, diversification etc.
CO5:	Understand the basics of merger and takeover procedure of company etc.

Unit	Content	Lectures (Hours)	CO
I	Introduction: Strategic Management-Vision, Mission, Scope, Objectives, Strategies and Operating Plans; Process of Strategic Management; Strategic Financial Management; Changing Environment of Business Finance Recent Trends and Financial Strategies.	12	CO1
II	Corporate Valuation I: Concept of Value; Value Creation through Required Rate of Return NPV and IRR Approach; Book Value of the Corporate Entity Intrinsic Value; Adjusted Book Value of the Corporate Unit;	12	CO2
III	Corporate Valuation II: Market Valuation Model; Cost Theory of Valuation; Earnings Theory of Valuation; The Gordon Model of Valuation; Discounted Cash Flow Model.	12	CO3
IV	Business Growth and Corporate Reorganisation: Reorganisation for Growth A Brief Overview of Expansion, Diversification, Alliances and Cooperation, and Mergers and Acquisitions; Corporate Growth and Financial Structure Redesigning Leveraged Recapitalisation, Leveraged Buy Outs and Share Buyback.	12	CO4
V	Corporate Merger and Takeover: Mergers-Concept and Types; Reasons for Merger; Legal Aspects of Merger; Merger Exchange Ratio; Evaluating a Merger-Capital Budgeting Framework; Corporate Takeover-Concept of Friendly and Hostile Takeover.	12	CO5

Suggested Readings:

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1. Allen D: An introduction to Strategic Financial Management, CIMA/Kogan page, London.
2. Copeland, T.T. Koller and J-Murrin: Valuation: Measuring and Managing the Value of Companies, John Wiley International editions, New York.
3. Mattoo, P.K. Corporate Restructuring: An Indian Perspective, Macmillan, New Delhi.
4. Pandey, I.M. Financial Management Vikas Publications, Delhi.
5. Verma J.C: Corporate Mergers, Amalgamations and Takeovers, Bharat Publishing House, New Delhi

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

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NAME OF THE COURSE: BUSINESS LAWS

PROGRAMME: B.COM. (HONS.)		YEAR: SECOND		SEMESTER: FOURTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor	COUDMNT2	3	4	60

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: To know basic of business law, which will help in operation of businesses, etc.

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

CO1	Know the essential components of contract.
CO2	Understand the specific types of contracts and their provisions.
CO3	Understand basic rules of sale of goods act and right of seller and buyer.
CO4	Understand basics of partnership law and their types and documents required to established partnership.
CO5	Understand the basics of competition act, right to information act and consumer protection act, etc.

Unit	Content	Lectures (Hours)	CO
I	Indian contract Act 1872 - Introduction Contract: Meaning, characteristics and kinds; Essentials of a valid contract: Offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Contingent contracts; Discharge of a contract: modes of discharge, breach and remedies against breach of contract;	14	CO1
II	Indian contract Act 1872-Special Contracts Quasi contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge, Contract of Agency.	10	CO2
III	Sale of Goods Act 1930: Contract of sale: Meaning and difference between sale and agreement to sell; Conditions and warranties; Transfer of ownership in goods including sale by a non-owner; Performance of contract of sale; Unpaid seller: Meaning, rights of an unpaid seller against the goods and the buyer.	12	CO3
IV	Partnership Law: (a) The Partnership Act, 1932: Nature and Characteristics of Partnership; Registration of a Partnership Firms; Types of Partners; Rights and Duties of Partners; Implied Authority of a Partner; Incoming and outgoing Partners; Modes of Dissolution of Partnership. (b) The Limited Liability Partnership Act, 2008: Salient Features of LLP; Differences between LLP and Partnership, LLP and Company; LLP Agreement; Partners and Designated Partners; Incorporation Document; Incorporation by	12	CO4

	Registration; Partners and their Relationship.		
V	Competition Act 2002: Objectives and basic concepts, Prohibition of anti-competitive agreement, Prohibition of Abuse of dominant position, etc. Consumer Protection Act 2019: Important definitions, Consumer redressal commission, consumer rights.	12	CO5

Suggested Readings:

1. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited.
2. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House.
3. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing.
4. Singh, A. (2009). Business Law. Delhi: Eastern Book Company
5. Pathak, A. Legal Aspects of Business. McGraw Hill Education.
6. Aggarwal, R. & Kaur, R. Legal Aspects of Business. Pearson Publications.
7. Tulsian, P.C. & Tulsian, B. Business Law. McGraw Hill Education.
8. Aggarwal, S.K. Business Law. Galgotia Publishers Company, New Delhi.
9. Sharma, J.P. & Sunaina Kanojia. Business Laws. Ane Books Pvt. Ltd., New Delhi..

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

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NAME OF THE COURSE: HUMAN RESOURCE MANAGEMENT

PROGRAMME: B.COM. (HONS.)			YEAR: SECOND	SEMESTER: FOURTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor	COUDMNT3	3	4	60

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

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

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

CO1	Know the basic concepts of Human Resource Management.
CO2	Become familiar with the acquisition of Human Resource.
CO3	Understand about the Training and Development.
CO4	Become familiar with the Performance Appraisal and Compensation Management.
CO5	Become familiar with the Maintenance of Employees and Emerging Horizons of HRM.

Unit	Content	Lectures Hour	CO
I	Introduction to Human Resource Management Concept; Functions; Role, Competencies of HR manager; HR Policies; Evolution of HRM; Emerging challenges of Human Resource Management: Workforce Diversity, Empowerment, Downsizing, VRS, Work-Life Balance.	10	CO1
II	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; Socialization and Retention.	10	CO2
III	Training and Development Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Training and Development Methods: Apprenticeship, Understudy, Job Rotation, Vestibule Training, Case Study, Role Playing, Sensitivity Training, In-Basket, Management Games, Conferences and Seminars, Coaching and Mentoring, Training Process Outsourcing. Management Development: Concept and Objectives; Methods of Management Development; Career Development.	15	CO3

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IV	Performance Appraisal and Compensation Management Nature, Objectives and Importance; Techniques of Performance Appraisal; Potential Appraisal and Employee Counselling; Job Changes: Transfers and Promotions; Compensation: Concept and Policies; Job Evaluation; Methods of Wage Payments and Incentive Plans; Fringe Benefits; Performance Linked Compensation; Employee Stock Option; Pay Band Compensation System; Job Evaluation.	15	CO4
V	Maintenance of Employees and Emerging Horizons of HRM Employee Health and Safety; Employee Welfare; Social Security; Employer-Employee Relations- An Overview; Grievance-Handling and Redressal; Industrial Disputes: Causes and Settlement Machinery; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance; HR Audit, Contemporary issues in human resource management-emerging job opportunities	10	CO5

Suggestive Reading

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
4. Biswajeet Pattanayak, Human Resource Management, PHI Learning
5. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning.
6. Gaurav Sankalp, Human Resource Management, Sahitya Bhawan Publications.

Latest edition of the text books should be used.

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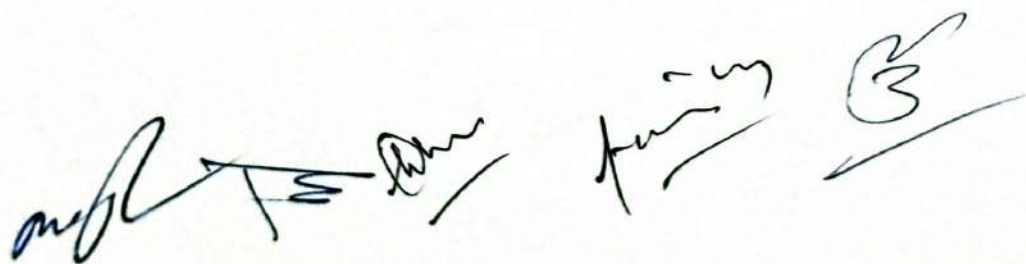
DEPARTMENT OF COMMERCE
(School of Studies in Commerce & Management)

*As per the National Curriculum Framework of UGC for
04 Years Undergraduate Programs with Multiple Entry-Exit option 2023-24*

SYLLABUS FOR 04 YEAR UG PROGRAMME
With Multiple Entry-Exit Option 2023-24

FIFTH SEMESTER (21 Credits)

COURSE TYPE	COURSE CODE	NAME OF THE COURSE	CREDIT				Level of Course	EVALUATION SCHEME			REMARKS
			L	T	P	Total		IA	ESE	Sub-Total	
MAJOR	COUEMJT1	Security Analysis & Portfolio Management	4	1	0	5	4	30	70	100	The Course shall be taken by students of Commerce
	COUEMJT2	Corporate Law	4	1	0	5	4	30	70	100	
	COUEMJT3	Auditing & Corporate Governance	4	1	0	5	4				
MINOR (Any One)	COUEMNT1	Financial Services	2	1	1	4	4	30	70	100	The Course shall be taken by the students of Other department of GGV
	COUEMNT2	Advertising & Selling	2	1	1	4	4	30	70	100	
Internship						2					



**NAME OF THE COURSE: SECURITY ANALYSIS & PORTFOLIO
MANAGEMENT**

PROGRAMME: B.COM. (HONS.)		YEAR: THIRD		SEMESTER: FIFTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major	COUEMJT1	4	5	75

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: 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.

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

CO1:	Know the essential components of Investment and Risk and Valuation of Shares.
CO2:	Understand fundamental and technical analysis of securities.
CO3:	Understanding of basics of portfolio management and market hypothesis.
CO4:	Understand the basics of portfolio construction models and capital asset pricing model.

Unit	Content	Lectures (Hours)	CO
I	Investment: Introduction, Objectives, Avenues; Financial vs. Economic Investment; Investment Vs. Speculation Vs. Gambling; Types of participants; Aim of Security Analysis; Approaches to Security Analysis. RISK- Components, systematic and Unsystematic Risk; Measurement of risk; Risk and Return Tradeoff.	18	CO1
II	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 sentiments indicators, Confidence indicators, Points and Figure charting, Bar charting.	18	CO2
III	Efficient Market Hypothesis and Portfolio Management Efficient Market Hypothesis: Concept, Forms, Weak-form, Semi-strong form, and Strong form Portfolio Management: Meaning, importance, objectives and various issues in portfolio construction, revision of portfolio and evaluation.	16	CO3
IV	Portfolio Construction Models Markowitz risk-return optimization Model; Single Index Model: Portfolio Total Risk, Portfolio Market Risk, and Unique Risk; Sharpe's Optimisation Solution	11	CO4
V	Capital Market Theory: Capital Asset Pricing Model (CAPM) -	12	CO5

	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.		
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Suggested Readings:

1. Bodie, Zvi et.al. Investments, McGraw Hill Education, New Delhi
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education.
3. Mayo, An Introduction to Investment, Cengage Learning
4. Jayabal and Nagarajan. Security Analysis & Portfolio Management, Excel Books

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

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NAME OF THE COURSE: CORPORATE LAW

PROGRAMME: B.COM. (HONS.)		YEAR: THIRD		SEMESTER: FIFTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major	COUEMJT2	4	5	75

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: After study of this subject learner will understand meaning of company, types of company, and documents of company, management of company and court of the company.

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

CO1	understand the basic concepts, type and various characteristics of company.
CO2	Understand about important documents & various elements required for forming a company.
CO3	Understand about management of company and types of directors and their appointment.
CO4	Understand different types of meetings in a company and related provisions.
CO5	Know about various books of account, dividend and winding up procedure of company.

Unit	Content	Lectures (Hours)	CO
I	Introduction: -Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company and producer company; association not for profit; illegal association; formation of company –promoters, their legal position, pre-incorporation contract and provisional contracts; online registration of a company.	15	CO1
II	Documents: Memorandum of association, articles of association, doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus; GDR; book building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.	15	CO2
III	Management: Classification of directors, women directors, independent director, small shareholder's director; director identity number (DIN); appointment; legal positions, powers and duties; removal of directors; key managerial personnel, managing director, manager;	15	CO3
IV	Meetings: Meetings of shareholders and board; types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting.	15	CO4

V	Miscellaneous Provisions: Books of accounts, registers; online filing of documents; dividend provisions, auditor's appointment; rotation of auditors; auditor's report; concept and modes of winding up; national company law tribunal (NCLT); special courts.	15	CO5
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Suggested Readings:

1. Hicks, Andrew & Goo S H, Cases and Material on Company Law, Oxford University Press.
2. Hanningan, Brenda, Company Law, Oxford University Press, UK 5.
3. Sharma, J. P, An Easy Approach to Corporate Laws, Ane Books Pvt Ltd, New Delhi.
4. Ramaiya, A Guide to Companies Act, Wadhwa and Company Nagpur.
5. Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman's Allied Services (P) Ltd., New Delhi.
6. Companies Act and Corporate Laws, Bharat Law House Pvt Ltd, New Delhi.

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

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NAME OF THE COURSE: AUDITING AND CORPORATE GOVERNANCE

PROGRAMME: B.COM. (HONS.)			YEAR: THIRD	SEMESTER: FIFTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major	COUEMJT3	4	5	75

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.

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

CO1	Understand basics of audit, its classification, nature, advantages and limitations and digital audit
CO 2	Understand audit plan and program, Internal control, audit evidence, audit sampling and audit documentation
CO 3	Understand vouching and audit procedures of various items of financial statements
CO 4	Understand audit of companies, qualification and disqualification, appointment and removal of auditor, right, duties and liability of auditor.
CO 5	Understand Governance: Theories & Models; Corporate Governance Reforms, Corporate Social Responsibility

Unit	Content	Lecture (Hours)	CO
01	Introduction Auditing – Meaning and Objectives; Nature and Scope of Auditing; Advantages and Limitations of auditing; Classification of Audit; Audit in an Automated Environment	12	CO1
02	Audit Planning and Procedures Audit Planning- Meaning; Benefits of Audit Planning, Steps taken in Audit Planning; Audit Documentation; Audit Program- Meaning, Advantages and Disadvantages; Development of Audit Plan and Program; Risk Assessment and Internal Control; Audit Evidence, Internal audit, Internal Check; Audit sampling	18	CO2
03	Vouching and Verification Vouching- Meaning and Objectives; Procedure of Vouching; Voucher-Meaning, Types and Components, Vouching and Verification; Audit of items of financial statements- Audit of Income and expenses, Audit of Assets and liabilities	15	CO3
04	Company Audit Qualifications and Disqualifications; Appointment and Rotation, Removal, Remuneration, Rights, Duties and Liabilities of Company auditor; Audit Report- Contents and Types	15	CO4
05	Corporate governance - Conceptual framework of Corporate	15	CO5

	Governance: Theories & Models, Corporate Governance Reforms in India Corporate Social Responsibility (CSR) - Concept of CSR, Corporate Philanthropy and Corporate Social Responsibility; CSR provisions under the Companies Act 2013		
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Suggested Readings:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers)
(Relevant Chapters)
3. Aruna Jha, Auditing. Taxmann Publication
4. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company
5. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
6. Institute of Chartered Accountants of India, Study material, Intermediate Course (Latest edition)
7. Preeti Rani Mittal, Anshika Bansal and R. C. Bhatia, *Auditing and Corporate Governance*, Sultan Chand and Sons, New Delhi

Note: Latest edition of the text books should be used

**NAME OF THE COURSE: FINANCIAL
SERVICES**

PROGRAMME: B.COM. (HONS.)			YEAR: THIRD	SEMESTER: FIFTH
COURS E TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor	COUEMNT1	4	4	60

Pedagogy: Classroom lectures, tutorials, Group discussions, Seminar, Case studies etc.,

Objective: To provide among students about advance knowledge of financial services prevailing in India.

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

CO1	Understand the concept of financial services, its types and growth;
CO2	Understand the Merchant Banking and Underwriting services and their mechanism;
CO3	Understand the concept of Credit Rating services, key players and the mechanism of ratings.
CO4	Understand the concept of Mutual Funds services, its function, and working of different mutual funds.
CO5	gather knowledge on the variety of financial services offered by huge number of institutions in India and abroad to make them ready for job market.

Unit	Content	Lectures (Hours)	CO
I	Introduction: Concept, Nature and Scope of Financial Services; Classification of Financial Services: Fund-based and Fee-based. – Regulatory Frame Work of Financial Services; Growth of Financial Services in India.	06	CO1
II	Merchant Banking & Underwriting: Introduction, Concept, Investment Banking vs. Merchant Banking Vs Commercial Banking; Categories and Functions of Merchant Banking, Issue Management; SEBI Regulations. Meaning & nature of Underwriting; Forms of Underwriting; Need and Significance of Underwriting; Underwriting of Capital Issues in India; SEBI's Guidelines on Underwriting.	18	CO2
III	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. Limitations of Rating; Future of Credit Rating in India.	10	CO3

IV	Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India. Debt Securitisation – Concept and Application – De-mat Services-need and Operations-role of NSDL and CSDL.	10	CO4
V	Other Financial Services: Hire Purchase and Leasing, Securitization, Depositories and Custodian, Stock Broking, (Sub-broker, foreign broker, stock market trading), Credit Card Services; Venture Capital in India. Factoring and forfaiting:- Meaning ,Nature ,Types , advantage and disadvantage of factoring , function of factor ,meaning of forfaiting, difference between factoring and forfaiting. Consumer Finance:- Meaning, types, sources, advantage and disadvantage of consumer finance.	16	CO5

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. Shanmugam, R. A.; Financial Services, Wiley-India.

Note: Learners are advised to use the latest edition of textbooks

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NAME OF THE COURSE: ADVERTISING & SELLING

PROGRAMME: B.COM. (HONS.)			YEAR: THIRD	SEMESTER: FIFTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor	COUEMNT2	4	4	60

Pedagogy: Classrooms Lecture, Tutorials, Group Discussion, Seminar, Case Studies etc.

Course Objective: To teach the basics of advertising and selling as promotional tools in marketing and to develop a customer-oriented attitude for designing advertising and personal selling messages.

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

CO1:	Identify communication objectives behind advertising and promotions;
CO2:	Explain various advertising and media elements in the advertising decisions;
CO3:	Identify the ethical and legal issues of advertising;
CO4:	Comprehend the importance and role of personal selling;
CO5:	Explain the process of personal selling.

Unit	Content	Lectures (Hours)	CO
I	Introduction to Advertising: Meaning, Nature, Importance, Communication Process; Advertising: Importance, types and objectives; DAGMAR& AIDA Approach; different methods of advertising, stages of advertising, Advertising Budget.	12	CO1
II	Advertising Media & Media Decision: Advertising media, major media types: their characteristics, merits & demerits. Media planning, media selection, media scheduling, Advertising through the internet, media devices, method of measuring advertising effectiveness	12	CO2
III	Advertising Appeal, Copy, Design, Agency: Advertising appeals: meaning, types and methods., Advertising Design, Advertisement copy, advertising Agency: types, function, selection of advertising agency, ethical& legal aspects of advertising, Impact of advertising on society	14	CO3
IV	Introduction to Personal Selling: Concept of Personal Selling and Salesmanship; Evolving phases of personal selling, characteristics of successful salesman, Ethical conduct in selling, types of salespersons: role of personal selling in CRM , Buying Motives.	12	CO4
V	Personal Selling Process Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.	10	CO5

Suggested Readings:

1. Belch, G. E., Belch, M. A., & Purani, K. (2009). Advertising and Promotion: An

Integrated Marketing Communications Perspective. New York: McGraw Hill Education.

2. Buskirk, R. A. B. D., & Buskirk, F. A. R. (1988). Selling: Principles and Practices. New York: McGraw Hill Education.
3. Castleberry, S. B., & Tanner, J. F. (2013). Selling: Building Relationships. New York: McGraw Hill Education. Futrell, C. (2013). Fundamentals of Selling. New York: McGraw Hill Education.
4. Shah, K., & D'Souza, A. (2008). Advertising and Promotions: An IMC Perspective. New Delhi: Tata McGraw Hill Publishing Company Limited.
5. Sharma, K. (2018). Advertising: Planning and Decision Making. New Delhi: Taxmann Publication

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

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**GURU GHASIDAS
VISHWAVIDYALAYA, BILASPUR
(C.G.)
(A Central University)**

**DEPARTMENT OF COMMERCE
(School of Studies in Commerce & Management)**

*As per the National Curriculum Framework of UGC for
04 Years Undergraduate Programs with Multiple Entry-Exit option 2023-24*

**SYLLABUS FOR 04 YEAR UG PROGRAMME
With Multiple Entry-Exit Option 2023-24**

SIXTH SEMESTER (19 Credits)

COURSE TYPE	COURSE CODE	NAME OF THE COURSE	CREDIT				level	EVALUATION SCHEME			REMARKS
			L	T	P	Total		IA	ESE	SUB-TOTAL	
MAJOR	COUF MJT1	Management Accounting	3	2	0	5	4	30	70	100	The Course shall be taken by students of Commerce
	COUF MJT2	GST & Indirect Tax	3	2	0	5	4	30	70	100	
	COUF MJT3	Advance Financial Accounting	3	2	0	5	4	30	70	100	
MINOR	COUF MNT1	Fundamentals of Intellectual Property Rights	2	1	1	4	4	30	70	100	The Course shall be taken by the students of Other Department

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NAME OF THE COURSE: MANAGEMENT ACCOUNTING

PROGRAMME: B.COM. (HONS.)			YEAR: THIRD	SEMESTER: SIXTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major	COUFMJT1	4	5	75

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

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

CO1	Understand the concept of management accounting and its applicability.
CO2	Understand and use different tools of financial statement analysis.
CO3	Understand the marginal costing and its importance in managerial decision making.
CO4	Understand the use of different budgetary techniques and understand the concept and use of responsibility accounting.
CO5	Understand about the importance of standard costing and its use in management accounting.

Unit	Content	Lectures (Hours)	CO
I	Introduction: Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management, Functions of Management Accountant.	12	CO1
II	Financial Statement Analysis: Nature of Financial Statements, Users of Financial Statements, Objectives and Needs of Financial Statement Analysis, Types of Financial Statement Analysis; Comparative Financial Statement Analysis, Common Measurement Size Analysis, Trend Analysis, Ratio Analysis.	15	CO2
III	Marginal Costing: Absorption versus Variable Costing, Cost-Volume-Profit Analysis, Profit/Volume Ratio. Break-Even Analysis- Algebraic and Graphical Methods. Margin of Safety, Determination of Cost Indifference Point. Managerial Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short-term decision-making situations – 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; Pricing Decisions.	18	CO3

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IV	Budgetary Control: Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. Responsibility Accounting: Concept, Significance, Different Responsibility Centers, Divisional Performance Measurement: Financial and non-financial measures. Transfer Pricing.	18	CO4
IV	Standard Costing: Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.	12	CO5

Suggested Readings:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg.
Introduction to Management Accounting, Pearson Education.
2. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi
3. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young.
4. Management Accounting. Dorling Kindersley (India) Pvt. Ltd.
5. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice.
Pinnacle Publishing House.
6. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.

Note: Latest edition of the textbooks should be used.

NAME OF THE COURSE: GST AND INDIRECT TAX

PROGRAMME: B.COM. (HONS.)		YEAR: THIRD		SEMESTER: SIXTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major	COUFMJT2	4	5	75

Pedagogy: Classroom lectures, tutorials, Group discussions, Seminar, Case studies etc.,

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

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

CO1:	Explain concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST;
CO2:	Describe the provisions relating to levy of GST;
CO3:	Identify exemptions for different types of goods and services and examine the various provisions of input tax credit;
CO4:	Analyze provisions regarding penalties and interest and to prepare and file GST return on-line;
CO5:	Understand the significant provisions of the customs law.

Unit	Content	Lectures (Hours)	CO
I	Basic Concepts: Concept and features of Indirect Taxes; Difference between Direct and Indirect Taxes, Concept of Goods and Service Tax (GST), Important terms and definitions under GST law, Classification of Goods and Service Tax, Favorable impacts and difficulties of GST, Legal framework of GST and GST Council, Constitution, Structure and Functioning.	15	CO1
II	Concept and Valuation of Supply: Meaning and Scope of Supply/Tax Liability on composite and mixed supplies, Time, Place and Value of Taxable Supply, Determination of taxable value of Goods and Services supplied with Practical Problems, Significance of Consideration.	15	CO2
III	Levy of GST: Levy and Collection of tax, Inter-state supply, Intra-state supply, Specific Rates notified for supply of various goods and services, input tax credit, Reverse Charge Mechanism, Composition Levy-Provisions with Practical Problems, List of exempted goods and services under the GST, Exempted goods and services under exemption notification.	15	CO3

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IV	Registration, Assessment and Provisions of GST: Registration under GST, Compulsory Registration; Process for Registration, Issue of Registration Number (GSTIN), Amendment and Cancellation of Registration, Different GST Returns, Electronic Ledger, Electronic Cash Ledger, Electronic Credit Ledger, Various Assessment under GST, Interest Applicable under GST (Period), Offences, Penalties and Appeals, Provisions regarding E-way bills.	15	CO4
V	Customs Law: Custom Law: Concepts, Territorial Water, High Seas, Levy of Customs Duty, Types of Customs Duties; Valuation; Baggage Rules & Exemption, Determination of Customs Duty.	15	CO5

Suggested Readings:

1. Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax Including GST. New Delhi: Taxmann Publication.
2. Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
3. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
4. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4].
5. Indirect Taxes with GST, Prof. Shripal Saklecha & Ankit Saklecha.
6. Indirect Taxes with GST, Dr. H.C. Mehrotra and Prof. V.P. Agarwal.
7. Datey, V.S. GST Ready Reckoner, Taxmann Publications, New Delhi.
8. Singh, Awdhesh. GST Made Simple: A Complete Guide to Goods and Services Tax in India, Centax Publications Pvt. Ltd.
9. Singhania, V.K. GST & Customs law, Taxmann Publication, New Delhi.
10. Mangal Shah: Goods and Service Tax: RBD Publishing House, Jaipur.

Note: Learners are advised to use the latest edition of textbooks.

NAME OF THE COURSE: ADVANCED FINANCIAL ACCOUNTING

PROGRAMME: B.COM. (HONS.)		YEAR: THIRD		SEMESTER: SIXTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major	COUFMJT3	4	5	75

Teaching Pedagogy: Interactive lectures and case studies, Group discussions and presentations on specialized topics. Problem-solving exercises and assignments, Practical simulations of complex accounting scenarios using software tools, Guest lectures from industry professionals.

Course Objectives:

- Equip students with advanced financial accounting concepts and practices relevant to contemporary business scenarios.
- Develop a critical understanding of specialized accounting treatments and their application in various business transactions.
- Enhance analytical and problem-solving skills in the context of complex accounting procedures.
- Foster ethical decision-making in the preparation and interpretation of financial statements.

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

CO1	Recording the financial treatment related to Hire Purchase and Installment Purchase System.
CO2	Record and do financial treatment related to Branch Accounting.
CO3	Understand the accounting for Insurance companies and Banking Companies.
CO4	Identify and analyze the accounting practices in case of insolvency of business..
CO5	Demonstrate an understanding of emerging trends and their impact on the accounting profession and also understand the practices in Government Accounting.

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Unit	Content	Lectures (Hours)	CO
I	Accounting for Hire Purchase and Installment Systems: Differences between the two, calculation of interest and cash price, journal entries for hire purchase and installment sales, accounting for defaults and repossessions.	14	CO1
II	Branch Accounting: Types of branches (dependent, independent, foreign), methods of maintaining branch accounts (debtors' system, wholesale branch), profit/loss ascertainment.	12	CO2
III	Accounts for Banking companies: - Meaning, function and importance of modern bank, the practical question related to preparation of bank's profit and loss account and balance sheet. Accounts for Insurance Companies: - Meaning and types of Insurance contracts, practical question related to preparation of revenue account, profit and loss account and balance sheet.	16	CO3
IV	Insolvency Accounts: - Meaning of insolvency, insolvency law, procedure of insolvency, preparation of statement of affairs and	16	CO4

	deficiency account, practical question. Voyage Accounts: Meaning of Voyage Account, Practical questions.		
V	Government Accounting: Distinguishing features from commercial accounting, financial administration and control system, classification of accounts (Consolidated Fund, Contingency Fund, Public Accounts). Emerging Trends in Accounting: Digital transformation, big data analytics, cloud computing, green accounting, human resource accounting, inflation accounting, Social Accounting, Forensic Accounting, database accounting.	17	CO5

Book References:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. S.P. Iyengar (Latest Edition), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony et al. (Latest Edition), Accounting: Text and Cases, McGraw-Hill Education.
4. Charles T. Horngren and Donna Philbrick (Latest Edition), Introduction to Financial Accounting, Pearson Education.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
7. B.S. Raman (2024), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting.

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

NAME OF THE COURSE: FUNDAMENTALS OF IPR

PROGRAMME: B.COM. (HONS.)		YEAR: THIRD		SEMESTER: SIXTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor	COUFMNT1	4	4	60

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: The primary objective of intellectual property rights is to educate students about their rights to protect their inventions. Students will possess knowledge of patents, copyright, trademarks, designs and the Information Technology Act in order to obtain registration in both domestic and international jurisdictions for their inventions, designs and theses.

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

CO1:	Understand the basic concepts of Intellectual Property Rights.
CO2:	Understand the Procedure for granting a patent.
CO3:	Know the Terms and Conditions of Copyright.
CO4:	Understand the procedure of registration of trademark.
CO5:	Understand the Emerging Issues and Challenges related to IPR.

Unit	Content	Lectures (Hours)	CO
I	Introduction to Intellectual Property Rights (IPR): Meaning, Origin, Nature, Meaning of Intellectual Property Rights. Kinds of Intellectual Property Rights, Need for IPR, IPR in India and Abroad, Advantages and Disadvantages of IPR.	10	CO1
II	Patent: Meaning, Kinds of Patents, Patentable subject matter, Patentability criteria, non-patentable inventions, Procedure for granting a patent and obtaining patents, Rights and Duties of Patentee, Working of Patents, Compulsory License Acquisition, Surrender, Revocation, restoration Transfer of patent rights, Infringement, Remedies & Penalties. Different layers of International Patent System.	15	CO2
III	Copyright: Meaning, Types of Copyrights, Terms of Copyright, Conditions for grant of copyright, extent of rights exception to copyright protection, fair use provision, assignment and licensing. Ownership, Assignment, Licence, Compulsory Licences, Infringement.	15	CO3
IV	Trademark: Meaning, Need for Protection, Kinds of Trademarks, Procedure of registration of trademark, opposition and its grounds, Infringement of trademark, Remedies.	15	CO4

V	Emerging Issues and Challenges: Public health and Intellectual Property Rights, IPR and Climate change, Bio piracy, Domain Name Disputes and Cyber-squatting.	05	CO5
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Suggested Readings:

1. D.P. Mittal (Taxman Publication), Indian Patents Law and Procedure
2. B.L. Wadera, Patents, trademarks, copyright, Designs and Geographical Judications.
3. P. Narayanan (Eastern Law House), Intellectual Property Law
4. N.S. Gopalakrishnan & T.G. Agitha, Principles of Intellectual Property (2009), Eastern Book Company, Lucknow
5. Dr. B.L. Wadhera, Law Relating to Patent, Trademarks, Copyright & Designs
6. W. Cornish (Universal Publication), Intellectual Property Law
7. R.K. Nagarjan, Intellectual Property Law
8. Ganguli (Tata Megraw), Intellectual Property Rights
9. Merges, Patent Law and Policy: Cases and Materials, 1996
10. Brian C. Reid, A Practical Guide to Patent Law, 2nd Edition, 1993
11. Brinkhof (Edited), Patent Cases, Wolters Kluwer
12. Prof. Willem Hoyng & Frank Eijvogels, Global Patent Litigation, Strategy
13. Hilarry Pearson and Clifford Miller, Commercial Exploitation of Intellectual Property
14. Avtar Singh, Competition Law, Eastern Book Company
15. Dr. H. K. Saharay, Textbook on Competition Law, Universal Publications
16. Brinkhof (Edited), Patent Cases, Wolters Kluwer

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

1. SEVENTH SEMESTER (20 Credits)

(Course structure for the UG (Honours) page 1-22

2. SEVENTH SEMESTER (19 Credits)

(Course structure for the UG (Honours with Research) page 23-38

DEPARTMENT OF COMMERCE

COURSE STRUCTURE

For

UG (Honours)

**GURU GHASIDAS VISHWAVIDYALAYA,
BILASPUR (C.G.)
(A Central University)**

DEPARTMENT OF COMMERCE
(School of Studies in Commerce & Management)

*As per the National Curriculum Framework of UGC for
04 Years Undergraduate Programs with Multiple Entry-Exit option 2023-24*

SYLLABUS FOR 04 YEAR UG PROGRAMME
With Multiple Entry-Exit Option 2023-24

SEVENTH SEMESTER (20 Credits)
(Course structure for the UG (Honours))

COURSE TYPE	COURSE CODE	NAME OF THE COURSE	CREDIT				level	EVALUATION SCHEME			REMARKS
			L	T	P	Total		IA	ESE	SUB-TOTAL	
MAJOR		MIS & Operation Research	4	1	0	5	5	30	70	100	The Course shall be taken by students of Commerce
		Financial Reporting	4	1	0	5	5	30	70	100	
		Human Resource Planning & Development	4	1	0	5	5	30	70	100	
MINOR (any one)		Entrepreneurship & Intellectual Skills	3	1	0	4	5	30	70	100	The Course shall be taken by the students of : • Other department of GGV
		International Business	3	1	0	4	5	30	70	100	
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NAME OF THE COURSE: MIS & OPERATION RESEARCH

PROGRAMME: B.COM. (HONS.)			YEAR: FOURTH		SEMESTER: SEVENTH
COURSE	COURSE	LEVEL OF	COURSE	TOTAL NOS. OF	

TYPE	CODE	COURSE	CREDIT	TEACHING HOURS
Major		5	5	75

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: The course aims to assist the students in synthesizing their knowledge from many functional areas, understanding the decision-making process inside organizations and recognizing the significance of Information Systems in gaining a competitive advantage in today's society. To make familiarize with the fundamental principles of Operational Research

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

CO1	Understand the concepts of Management Information System and Information Systems.
CO2	Understand the concepts of Information Systems.
CO3	Know about Computers and Information Processing.
CO4	Understand the concepts of System Analysis and Design
CO5	Understand the concepts of Operational Research.

Unit	Content	Lectures (Hours)	CO
I	Management Information System: Concept, Meaning, MIS support for planning, Organizing and controlling, Structure of MIS, Information for decision -making, Information system for competitive advantage, Systems approach to problem solving, Challenges in the development of MIS, MIS function in an organization.	12	CO1
II	Information Systems: Concept, Characteristics of System, Systems classification, Categories of Information Systems, Strategic information system and competitive advantage. Information systems and their role in Business systems, changing role of information systems, Users and Types of information systems, Transaction Processing Systems, MIS decision support systems, executive support system; Enterprise Resource Planning (ERP) system, Business expert system.	12	CO2
III	Computers and Information Processing: Classification of Computer, Input and Output Devices, Storage devices, Batch and Online processing, Hardware, Software, Database management Systems.	15	CO3
IV	System Analysis and Design: Role of System Analyst, Functional Information system. Decision Support Systems: Meaning, Group Decision Support Systems, Business Process Outsourcing,	15	CO4
V	Operational Research (OR): Concept, Evolution of OR, Need of OR, Development of OR, Applications of Operations Research, Phases of OR study, Scope and limitations of OR, OR in decision making, Applications of OR.	16	CO5

Suggested Readings:

1. Danoes, John D. Radebaugh, Lee H., and Daniel P. Sullivan International Business: Environment and Operations, 12th ed., Prentice Hall, 2009.
2. Mudrick& Ross , "Management Information Systems", Prentice - Hall of India.
3. Sadagopan , "Management Information Systems" - Prentice- Hall of India
4. CSV Murthy -"Management Information Systems" Himalaya publishing House.
5. Dr. S.P. Rajagopalan , "Management Information Systems and EDP " , Margham Publications , Chennai
6. Taha, Hamdy A. "Operations Research:Principles and Applications" by G.Srinivasan, PHI
7. G. Srinivasan, "Operations Research: Principles and Applications" PHI Learning Private Limited.
8. Ravindran, Phillips and Solberg, "Operations Research: Principles and Practice".
9. Hillier and Liberman, "Operations Research: Concepts and Cases" McGraw-Hill

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

PROGRAMME: B.COM. (HONS.)			YEAR: FOURTH		SEMESTER: SEVENTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT		TOTAL NOS. OF TEACHING HOURS
Major		5	5		75

Teaching Pedagogy: Interactive lectures and case studies, Group discussions and presentations, Problem-solving exercises and assignments, Practical simulations, Guest lectures from industry professionals.

Course Objectives:

- Equip students with a comprehensive understanding of Indian Accounting Standards (Ind AS) and their convergence with International Financial Reporting Standards (IFRS).
- Develop critical thinking skills to analyze and interpret financial statements prepared under Ind AS.
- Impart practical knowledge for applying Ind AS to specific accounting transactions.
- Foster ethical considerations and good corporate governance practices in financial reporting.

Course Outcomes (COs):

CO1	Explain the conceptual framework for financial reporting and its influence on financial statement presentation.
CO2	Compare and contrast the key differences between Ind AS and the previous Indian Accounting Standards (AS).
CO3	Evaluate the benefits and objectives of preparing Interim Financial Reports (IFR) and critically assess an organization's financial position using IFR data.
CO4	Apply relevant Ind AS and IFRS to specific accounting transactions, including inventory valuation, revenue recognition, property, plant & equipment valuation, and intangible asset valuation.
CO5	Conduct advanced financial ratio analysis (liquidity, solvency, profitability, efficiency, and DuPont Chart) to assess a company's financial health.
CO6	Employ trend analysis and forecasting techniques to predict future financial performance based on historical financial statements.
CO7	Critically evaluate earnings management strategies and their implications for financial reporting.
CO8	Demonstrate an understanding of business segment reporting and the importance of corporate governance in financial reporting.
CO9	Apply Ind AS 101 to prepare financial statements for the first-time adoption of Ind AS.

Unit	Content	Lectures (Hours)	CO
I	Introduction to Financial Reporting Frameworks • Comprehensive overview of Indian Accounting Standards (Ind AS) and their convergence with International Financial Reporting Standards (IFRS) • Comparative analysis, presented in a tabular format, highlighting the key differences between the previous Indian Accounting Standards (AS) and the current Ind AS framework • In-depth exploration of the conceptual framework for financial reporting and its influence on the presentation of financial statements	10	CO1 & CO2

Unit	Content	Lectures (Hours)	CO
	Indian Accounting Standard (Ind AS) 101: First-time Adoption of Indian Accounting Standards		
II	Interim Financial Reporting (IFR) - Elucidation of the benefits and objectives of preparing Interim Financial Reports (IFR) for companies - Understanding the accounting standards governing interim financial information (Ind AS 34) - Employing IFR data to conduct a critical assessment of the organization's financial position throughout the fiscal year	10	CO3
III	Application of Ind AS and relevant IFRS/IAS to Specific Transactions - Comprehensive understanding of inventory valuation methods (FIFO, LIFO, weighted average) as prescribed by Ind AS 2. - Indian Accounting Standard (Ind AS) 8: Accounting Policies, Changes in Accounting Estimates and Errors - Indian Accounting Standard (Ind AS) 10: Events after the Reporting Period - Development of skills to prepare Cash Flow Statements, categorizing activities into operating, investing, and financing (Ind AS 7). - Elucidation of the revenue recognition process as outlined in Ind AS 15. - Exploration of property, plant, and equipment (PPE) valuation, including initial cost and subsequent measurement considerations (Ind AS 16). - Analysis of accounting practices related to asset impairment under Ind AS 36. - In-depth examination of intangible asset valuation (Ind AS 38). - Understanding of accounting for foreign currency transactions as per Ind AS 21.	25	CO4
IV	Financial Reporting Analysis - Advanced financial ratio analysis (liquidity, solvency, profitability, efficiency and Dupont Chart) with case studies - Trend analysis and forecasting techniques using financial statements - Locating and analyzing financial data from annual reports of listed companies - Critical analysis of earnings management strategies and their implications	15	CO5, CO6 & CO7
V	Business Segments and Corporate Governance - Classification of different business segments and their performance reporting - Corporate governance and ethical considerations in financial reporting - Indian Accounting Standard (Ind AS) 27: Separate Financial Statements - Other Relevant IND AS and IFRS.	15	CO8 & CO 9

Unit	Content	Lectures (Hours)	CO

Book References:

1. Chartered Accountants of India (ICAI) - Ind AS & IFRS Standards
2. Accounting Standards Update Service (ASUS) - ICAI
3. Financial Reporting (Latest Edition) - Pevzner, M., & Beyer, J. R.
4. Financial Statement Analysis (Latest Edition) - Brigham, E. F., & Ehrhardt, M. C.
5. Financial Accounting Theory and Practice (Latest Edition) - Watts, R. L., & Zimmerman, J. L.
6. Financial Reporting, Analysis, and Interpretation by B. S. Raman
7. Advanced Accounting by R. L. Gupta and M. Radhaswamy
8. Financial Reporting and Analysis: Using Financial Accounting Information by Charles H. Gibson
9. Indian Accounting Standards (Ind AS) and IFRS by D. S. Rawat
10. Financial Reporting and Analysis: A Global Perspective by David Young and Jacob Cohen

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

NAME OF THE COURSE: HUMAN RESOURCES PLANNING AND DEVELOPMENT

PROGRAMME: B.COM. (HONS.)			YEAR: FOURTH		SEMESTER: SEVENTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS	
Major		5	5	75	

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: To know basic of human resources development and planning, concept of career planning, training, human resources evaluation and stress of employee etc.

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

CO1	To know the basic meaning of HRP and HRD concept, etc.
CO2	To understand meaning of career planning, need of career planning, difference between career planning and HRP etc.
CO3	To Understand concept of HRD its element, and environment, human resources accounting and auditing etc.
CO4	To understand the basics training, need of training, methods of training and identifications of stress in employee etc

Unit	Content	Lectures (Hours)	CO
I	Human Resources Planning and Development: Approaches to Human Resource Planning, Concept, importance, Need for Human Resource Planning, objectives Types of HR plan, Dimensions of Human Resource Planning, Approaches-Social Demand Approach, Rate of Return Approach, Manpower Requirement Approach. Human Resource Information System, Human Resource Planning Process, Approaches to Human Resource Planning, Benefits of Human Resource Planning.	15	CO1
II	Career Planning: Concept, objective, Career Stages, Significance of Career Planning, Need and Components of Career Planning, Career planning vs. Human resource planning, career planning vs. succession planning, Process of career planning and career development.	15	CO2
III	Concept of HRD and Evaluation: System concept, Role of HRD, Professionals, HRD climate and its element, HRD Function, HRD Process, Role of line managers and supervisors in HRD. Human Resources Evaluation: Human Resources Audit and Human Resource Accounting, Succession planning, HR Metrics.	15	CO3
IV	Training and Identification of Stress: Conceptual framework for training; Identification of training needs; Determination of training objectives, Training methods and their selection criteria; Evolution and Follow up training. Stress : definition, personality traits, emotional management, categories of stressors, identification of stress at various level.	15	CO4

Suggested Readings:

1. Bhattacharya, DipakKumar – Human Resource Planning, ExcelBooks.
2. T.V.Rao Human Resource Development Oxford IBH Publication
3. Aswathapa, Human Resource, and Personnel Management Text &Cases, TMH.
4. Desimone &Harries–Human Resource Development –Thomson Learning.
5. Satrapi, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.
6. Chhabra, T. N. (2004). Human Resource Management. Delhi: Dhanpat Rai &Co.

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

NAME OF THE COURSE: ENTREPRENEURSHIP & INTELLECTUAL SKILLS

PROGRAMME: B.COM. (HONS.)			YEAR: FOURTH		SEMESTER: SEVENTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS	
Minor		5	4	60	

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: The objective of this course is to acquaint the student with key issues concerning entrepreneurship, innovation and creativity in business. The subject offers the overview of entrepreneurship and develops the understanding of specific intellectual skills. It supports entrepreneurial attitudes and motivation and develops skills needed for business start-up and efficient entrepreneurial approach. Another objective is to make participants to appreciate the nature, scope and differences of IP, its different utilities and approaches.

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

CO1	Understand the basic elements of Entrepreneurship and intellectual skills and also know about creative behavior of an entrepreneur.
CO2	Know about Creative Development and its process.
CO3	Develop ideas related to development of new businesses/ startups.
CO4	Learn the importance of creativity and innovation in entrepreneurship and also use and support of intellectual property in entrepreneurship.

Unit	Content	Lectures (Hours)	CO
I	Introduction to entrepreneurship and intellectual Skills: Meaning, Elements, Characteristics and Importance of Entrepreneurship and Intellectual Skills. Innovation and Entrepreneurship: Meaning of Innovation, invention and creativity, Types of innovation; Entrepreneurship and creative response to the society' problems and at work; creative behaviour.	15	CO1
II	Creativity development: Methods supporting creative thinking and innovations and their application. The creative process in new product, service and organisational development Entrepreneurial opportunities recognition and development: Coming up with new ideas, innovation process. Recognition of unsatisfied market need and/or ineffectively used resources.	15	CO2
III	Development of Business: Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal including feasibility analysis – Contents of business plan/ project proposal - Designing business processes, location, layout, operation, planning and control - preparation of project report, Project submission/ presentation and appraisal thereof.	15	CO3
IV	Creativity and innovation in entrepreneurial organisations. Cultural diversity and creativity, Intellectual Property and entrepreneurship: Trademark-Definition, Types, Registration, Trademark infringement; Patent-introduction, Patent infringement, Patent strategies. Copyright – Definition and subject matter, Copyright and related rights, Copyright registration and entrepreneurship; Copyright infringement.	15	CO4

Suggested Readings:

1. Desai, V. Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.
2. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development: Theories and Practice. New Delhi: ASEED.
3. Khanka, SS. Entrepreneurial Development, S. Chand & Co, Delhi.
4. Ramachandran, K. Entrepreneurship Development, McGraw-Hill Education.
5. Narayanan, V. K.. Managing technology and innovation for competitive advantage. Pearson education, New Delhi.
6. Kuratko and Rao. Entrepreneurship: A South Asian Perspective, Cengage Learning.
7. Dorf , Byers & Nelson. Technology ventures from idea to enterprise. McGraw-Hill Education.
8. Hisrich, Peters and Shepherd. Entrepreneurship, McGraw-Hill Education.
9. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
10. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
11. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
12. ICSI Study Material for PROFESSIONAL PROGRAMME, INTELLECTUAL PROPERTY RIGHTS-LAWS AND PRACTICES.

Note: Latest edition of textbooks may be used.

NAME OF THE COURSE: INTERNATIONAL BUSINESS

PROGRAMME: B.COM. (HONS.)			YEAR: FOURTH	SEMESTER: SEVENTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor		5	4	60

Pedagogy: Classroom lectures, tutorials, Group discussions, Seminar, Case studies etc.,

Course Objective:

- 1) Knowledge: Basic and broad knowledge in international business environment, strategies and management. Ability to apply concepts, principles and theories to simple business situations.
2. Global Perspective: Awareness of the different thinking and viewpoints of diverse cultures.
3. Awareness of the global business environment and its impacts on businesses.
4. Practical Application: Use of excel tools in real world scenarios.

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

CO1	Explain the concepts in international business with respect to foreign trade/international business
CO2	Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects
CO3	Analyze the principle of international business and strategies adopted by firms to expand globally
CO4	Integrate concept in international business concepts with functioning of global trade

Unit	Content	Lectures (Hours)	CO
I	Introduction: Scope and importance of international business; Globalization and its drivers; Modes of entry into international business.	08	CO1
II	Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India's foreign trade policy.	10	CO2
III	Foreign direct investment (FDI) and foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI policy.	12	CO3
IV	Balance of payments (BOP): Importance and components of BOP; Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA.	16	CO4

Suggested Readings:

1. Bayliss and Smith/ OUP UK. Vohra, The Globalization of World Politics: Introduction to International Relations;
2. C. W. Pevehouse Jon and S. Goldstein Joshua / Pearson, International Relations, 11th Edition;
3. Ghosh Peu /PHI Learning Pvt. Ltd; Fifth edition, International Relations;
4. V N Khanna /Vikas Publishing house, International Relations Paperback

Note: Learners are advised to use the latest edition of textbooks.

**GURU GHASIDAS VISHWAVIDYALAYA,
BILASPUR (C.G.)
(A Central University)**

**DEPARTMENT OF COMMERCE
(School of Studies in Commerce & Management)**

*As per the National Curriculum Framework of UGC for
04 Years Undergraduate Programs with Multiple Entry-Exit option 2023-24*

**SYLLABUS FOR 04 YEAR UG PROGRAMME
With Multiple Entry-Exit Option 2023-24**

**EIGHTH SEMESTER (20 Credits)
(Course structure for the UG (Honours))**

COURSE TYPE	COURSE CODE	NAME OF THE COURSE	CREDIT				level	EVALUATION SCHEME			REMARKS
			L	T	P	Total		IA	ESE	SUB-TOTAL	
MAJOR		Derivative Market Operation	3	2	0	5	5	30	70	100	The Course shall be taken by students of Commerce
		Cost and Management Audit	3	2	0	5	5	30	70	100	
MINOR		Corporate Tax planning and Management	2	1	1	4	5	30	70	100	The Course shall be taken by the students of: • Other department of GGV
		Forex Management	2	1	1	4	5	30	70	100	
Seminar		--				2					

NAME OF THE COURSE: DERIVATIVES MARKET OPERATIONS

PROGRAMME: B.COM. (HONS.)			YEAR: FOURTH		SEMESTER: EIGHTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS	
Major		5	5	75	

Pedagogy: Classroom lectures, tutorials, Group discussions, Seminar, Case studies etc.,

Objective: To provide basic knowledge about Financial Derivatives and acquaint students with derivatives instruments and its market terminology.

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

CO1	To provide basic understanding of Derivatives and its market in India
CO2	To help students in identifying technical terms related to derivatives trading
CO3	To acquaint them to differentiate among different forms of derivatives;
CO4	To guide students towards basic models of options pricing and calculating it using the help of software.

Unit	Content	Lectures (Hours)	CO
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 Risks.	08	CO1
II	The Imputes of Risk Management: benefits- dealers & other participants – managing market risk – Delta – Theta – Gamma- Vega hedging – value at risk- derivatives in the organisation – accounting and tax for derivatives – avoiding derivatives losses- regulations.	10	CO2
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	CO3
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.	10	CO4

V	Swaps: Meaning and Salient Feature; Types of Swaps – Currency Swaps, Interest Rate Swaps; Mechanism of Swaps Trading. Principles of option pricing- put call parity relationship – option pricing models – The black Scholes model- The Binomial Model- Principles of forward and future pricing- the cost of carry model.	08	CO5
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Suggested Readings:

1. Vohra, N.D. & Bagri B.R: Future and Options.
2. Bishnu Priya Mishra, Financial Derivatives, Excel Books, New Delhi.
3. Bhalla, V.K. Financial Derivatives, Sultan Chand, New Delhi.
4. Satyanarayana Chary.T., Financial Derivatives, Excel Books, New Delhi.
5. Preeti Singh, Financial Institutions, Ane 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.
8. Franklin R. Edwards, “Futures and Options”, tata Mc Graw Hill, 1992.
9. Chance, “Introduction to derivatives and risk Management”, Thomson Learning, 2002.

Note: Learners are advised to use the latest edition of textbooks.

NAME OF THE COURSE: COST & MANAGEMENT AUDIT

PROGRAMME: B.COM. (HONS.)			YEAR: FOURTH		SEMESTER: SEVENTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS	
Major		5	5	75	

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.

Objective: To provide in-depth knowledge of cost and management audit.

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

CO1	understand the basics of cost and management audit.
CO2	understand the important sections of companies act 2013 relating to cost audit.
CO3	understand the cost accounting record rules
CO4	understand the concept and techniques of audit.

Unit	Content	Lectures (Hours)	CO
I	Meaning, nature, objectives and scope of cost audit, Concepts of efficiency audit, Propriety audit, Management Audit, Social audit, Operational Audit, Energy Audit, VFM audit, Performance Audit, Difference between cost audit, management audit and financial audit. Advantages and limitations of Cost Audit.	05	CO1
II	Important sections of Companies Act 2013 relating to Cost Audit, Books of Accounts to be maintained, Qualification, Disqualification, ceiling on Number of cost audit, Appointment of cost auditor, rights and responsibilities, status, relationship and duties and liabilities, professional ethics and code of conduct for cost auditor.	8	CO2
III	(a) Cost Accounting Record Rules-meaning –list of cost accounting records essential records and statistical record-application of CAAR and maintenance of record important cost accounting records such as Raw Materials, wages, overheads, depreciation production records, sales records consumable stores & spares R&D Expenses Benefits derived from cost accounting records preservation of cost accounting records. (b) Cost Audit Report Rules-contents-annexure to cost audit reports, types of report-distinctions between notes and qualifications to the report. Report and opinion, special emphasis on Cost auditors' observation, Necessity of cost audit, End use of cost Audit Report. Cost audit as an aid to management.	8	CO3
IV	Auditing Techniques and Internal Audit Introduction A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions. B. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and	12	CO4

	creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks. D. Internal Audit – Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit		
V	Auditing Techniques: Vouching & Verification A. Audit of Income – Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received B. Audit of Expenditure – Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures D. Audit of Liabilities – Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities	12	CO4

Suggested Readings:

1. Ramnathan, A. R., Cost and Management Audit, Tata McGraw Hill Publishing, New Delhi.
2. Saxena, Vashist. Cost and Management Audit, Sultan Chand and Sons, New Delhi.
3. Tikha, J. G. Cost and Management Audit, ENCOMS BOMBAY
4. Jain, Abhishek Gautamchand, Cost and Management Audit, Himalaya Publishing House
5. Study material of CMA final paper 17
6. Scanner for CMA final paper 17

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

NAME OF THE COURSE: CORPORATE TAX PLANNING AND MANAGEMENT

PROGRAMME: B.COM. (HONS.)			YEAR: FOURTH	SEMESTER: EIGHTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor		5	4	60

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: The main objective of this subject is to impart knowledge to learners about how to minimise tax liability of a company through proper tax planning and tax management, how many types of company as per income tax act, different types decisions taken in company, how to compute tax liability of a company and related many provisions etc.

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

CO1	Understand the basics of tax planning, tax evasion, tax avoidance and tax management.
CO2	Know different type of business and their nature and deductions available for that with reference to taxation in India.
CO3	Aware about different type of decision making taken in company for minimisation on tax.
CO4	Learn how to compute tax liability of a company and related provisions.

Unit	Content	Lectures (Hours)	CO
I	Tax Planning and Tax Management: Concept of tax planning and tax management, Tax evasion and tax avoidance; Rationale of corporate tax planning; Nature and scope of tax planning in companies; Importance of tax planning as a management decision; Objectives and basis of tax planning; Tax Planning and Corporate Planning, Advance payment of tax; Tax deduction/collection at source; Documentations, Returns of tax, Certificates Interest payable by assesses/governments; Collection and recovery of tax; Assessment, reassessment.	15	CO1
II	Tax Planning and Nature of Business: Tax Planning and forms of business (Sole proprietorship, Partnership, LLP and Company); Tax Planning with reference to location of undertaking, Type of activities, Ownership pattern, Tax provisions for new businesses, Export business, Industrial undertakings and infrastructure development undertaking, Enterprises located in SEZs, Businesses in special category states, Hotel industry, Telecom industry, Entertainment industry, Information Technology Industry, Power, Shipping and Aircraft, Oil and Minerals, Venture capital fund, Mutual funds, Insurance, construction, and retail businesses related tax provisions; Deduction allowed to respective industries; (Sections 32AD, 33AB, 3ABA; Sections 35ABB, 35AD; and Sections 80-IA, 80-IAC, 80-IB, 80-IBA, 80-ID, 80-IE 80JJA);	15	CO2
III	Tax Planning and Business Decisions: Tax planning with reference to specific management decisions such as Make or buy, Own or lease, Repair or replace; Owning or leasing of an asset; Instalment vs Hire purchase, Purchase of an asset out of own funds or out of borrowed capital; Manufacturing or buying; Repairing, replacing, renewing or renovating an asset, Double taxation relief – bilateral and unilateral relief related provisions; Provisions related to advance tax computation and payment procedure.	15	CO3

IV	Computation of Tax Liabilities of different Types of companies: Indian company, Domestic company, Foreign company, Investment company; Residential status of companies and tax incidence, clubbing of income; Taxation of Company - Computation of tax liability; Tax liability and Minimum Alternate Tax, MAT Provision, MAT Credit; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses;	15	CO4
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Suggested Readings:

1. Ahuja, Girish & Gupta ,Ravi: Systematic Approach to Income Tax; Bharat Law House, New Delhi.
2. Mehrotra, H. C.: Income Tax Law; Sahitya Bhawan, Agra.
3. Pagare, Dinkar: Law and Practice of Income Tax; S. Chand & Sons, New Delhi.
4. Saklecha, Sripal; Income Tax, Satish Printers, Indore.
5. Acharya. Shuklendra and Gurha. M.G. *Tax Planning under Direct taxes*. Modern Law Publications, Allahabad.
6. Ahuja. Girish. and Gupta, Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
7. Lakhotia, R.N. and Lakhotia, S. *Corporate Tax Planning Handbook*. Vision Books.
8. Mittal, D.P. *Law of Transfer Pricing*. Taxman Publications Pvt Ltd., New Delhi.

Note: Latest edition should be preferred.

NAME OF THE COURSE: FOREX MANAGEMENT

PROGRAMME: B.COM. (HONS.)			YEAR: FOURTH		SEMESTER: EIGHTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS	
Minor		5	4	60	

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies etc.,

Course Objective: To provide an understanding of the foreign exchange management system and technical analysis of the trend lines in the trade finance.

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

CO1	Develop Insights about the foreign exchange rate policies.
CO2	Present and analyse central bank policies for exchange rate
CO3	Understand the treasury set up
CO4	Develop the skills to analyse trend lines
CO5	Gain Knowledge about the export and import procedures

Unit	Content	Lectures (Hours)	CO
I	Exchange Rate Policies Adopted by Various Countries, Features of International and Indian Forex Markets, Direct and Indirect Rates, Two-Way Quotations, Pips, Spread, Value Dates-Cash, Tom, Spot, Cross Rates, Rupee Based Currencies' Rate Calculation.	5	CO1
II	Central Banks' Role in Currency Markets, Exchange Position & Funds Position & Gaps, Rate Calculations - Card Rates, Export, Import, Inward & Outward Remittances' Rates, Forward Contract Rates, Forward Rates-Swaps, Forward Contracts-Booking, Cancellation, Early Delivery, Extension	8	CO2
III	Treasury Set Up, Dealing Room, Risks in Dealing Room Operations, Risk Limits Like Daylight, Overnight, Stop Loss, Economic Factors Affecting Exchange Rates	8	CO3
IV	Technical Analysis – Introduction to Trend Lines, Support, Resistance, Reversal Patterns like Double Top, Head and Shoulders and Japanese Candlestick Patterns like Hammer, Shooting Star, Bullish/Bearish Engulfing	11	CO4
V	Basic Export Procedures, Import Procedures, Letters of Credit, Negotiation of Documents, UCPDC, Factoring, Forfeiting, External Commercial Borrowings, Syndicated Loans, FCCB, Buyers' Credit	13	CO5

Suggested Readings:

1. Forex Management- Dr. Paresh Shah, Biztantra publication.
2. Foreign Exchange Management- Esha Sharma, Laxmi Publications.
3. Financial, Treasury and Forex Management – Institute of Company Secretaries of India
4. Theory and Practice of Forex and Treasury Management – Module II, Institute of Chartered Accountants of India

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

DEPARTMENT OF COMMERCE

COURSE STRUCTURE

for

UG (Honours with Research)

SYLLABUS FOR 04 YEAR UG PROGRAMME

With Multiple Entry-Exit Option 2023-24

GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR
(C.G.)
(A Central University)

DEPARTMENT OF COMMERCE
(School of Studies in Commerce & Management)

*As per the National Curriculum Framework of UGC for
04 Years Undergraduate Programs with Multiple Entry-Exit option 2023-24*

SYLLABUS FOR 04 YEAR UG PROGRAMME
With Multiple Entry-Exit Option 2023-24

SEVENTH SEMESTER (19 Credits)
(Course structure for the UG (Honours with Research))

COURSE TYPE	COURSE CODE	NAME OF THE COURSE	CREDIT				Level of Course	EVALUATION SCHEME			REMARKS
			L	T	P	Total		IA	ESE	SUB-TOTAL	
MAJOR		Business Research Methods	4	1	0	5	5	30	70	100	The Course shall be taken by students of Commerce
		Computer Application in Research	4	1	0	5	5	30	70	100	
		Application of Open Source Software in Research	4	1	0	5	5	30	70	100	
MINOR		Project Management	3	1	0	4	4	30	70	100	The Course shall be taken by the students of : • Other department of GGV

NAME OF THE COURSE: BUSINESS RESEARCH METHODS

PROGRAMME: B.COM. (HONS.)			YEAR: FOURTH		SEMESTER: SEVENTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS	
Major		5	5	75	

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case Study and SPSS / Excel etc.,

Course Objective: This course aims at providing the general understanding of business research and the methods of business research.

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

CO1	understand advanced design, methodologies, and analysis in business research methods, including key terms, classifications and systematic applications to the research data and design of a research project.
CO2	understand the importance of research and various methods that researcher used to investigate problems
CO3	apply modern analytical tools for business decisions
CO4	derive strategies from the research
CO5	understand the challenges in collecting the data collection and analysis
CO6	interpret the data to make meaningful decisions

Unit	Content	Lectures (Hours)	CO
I	Introduction to Research Meaning of research; Types of research- Exploratory research, Conclusive research; The process of research; Research applications in social and business sciences; Features of a Good research study	5	CO1
II	Research Problem and Formulation of Research Hypotheses Defining the Research problem; Problem identification process; Components of the research problem; Formulating the research hypothesis- Types of Research hypothesis; Writing a research proposal- Contents of a research proposal and types of research proposals.	7	CO2
III	Research Design Meaning of Research Designs; Nature and Classification of Research Designs; Exploratory Research Designs: Secondary Resource analysis, Case study Method, Expert opinion survey, Focus group discussions; Descriptive Research Designs: Cross-sectional studies and Longitudinal studies; Experimental Designs, Errors affecting Research Design	10	CO3
IV	Primary, Secondary Data and Questionnaire Design Classification of Data; Secondary Data: Uses, Advantages, Disadvantages, Types and sources; Questionnaire method; Types; Process of Questionnaire Designing; Advantages and Disadvantages of Questionnaire Method	6	CO4
V	Attitude Measurement Scaling and Sampling Types of Measurement Scales; Attitude; Classification of Scales: Single item vs Multiple Item scale, Comparative vs non-comparative scales, Measurement Error, Criteria for Good Measurement; Sampling concepts- Sample vs Census, Sampling vs non-sampling error; Sampling Design; Determination of Sample size- Sample size for estimating population mean, Determination of sample size for estimating the population proportion	12	CO5

VI	Testing of Hypotheses Concepts, Steps in testing of hypothesis, Test Statistic for testing hypothesis about population mean; Tests concerning Means- the case of single population; Tests for Difference between two population means; Tests concerning population proportion- the case of single population; Tests for difference between two population proportions. Research Report Writing Types of research reports – Brief reports and Detailed reports; Report writing: Structure of the research report- Preliminary section, Main report,	15	CO6
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Suggested Readings:

1. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research, Himalaya.
2. Donald R. Cooper and Pamela S. Schindler: Business Research Methods. Latest Edition, Irwin McGraw-Hill International Editions, New Delhi
3. Research Methodology Methods & Techniques – C.R. Kothari
4. Statistics for Management – Richard L. Levin
5. Neresh K. Malhotra: Marketing Research, Latest edition. Pearson Education.
6. Dipak Kumar Bhattacharyya. Research Methodology. Excel Books, New Delhi.
7. P. C. Tripathy: A text book of Research Methodology in Social Science (Sultan Chand)
8. Business Research Methods – Naval Bajpai – Pearson Publications
9. SPSS Explained, Hinton, Brownlow, Mc Murray and Cozens, Tata McGraw Hill
10. SPSS for Windows Step by Step, George & Mallery, Pearson Education

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

NAME OF THE COURSE: COMPUTER APPLICATION IN RESEARCH

PROGRAMME: B.COM. (HONS.)		YEAR: FOURTH		SEMESTER: SEVENTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major		5	5	75

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, research assignment etc.,

Course Objectives

The paper aims to impart computer knowledge that will enable them with the ability to handle and analyse data for decision making and presenting it to the person concerned in the form of presentations and/or reports in the fast-moving business world.

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

CO1	Describe the various concepts and terminologies used in computing, computer networks and the internet.
CO2	Examine document creation for report making and communication.
CO3	Create innovative and creative presentations.
CO4	Analyse various computations using various functions in the area of accounting and finance and represent the business data using suitable charts. S/he should also be able to manipulate and analyse the business data for better understanding of the business environment and decision making.
CO5	Examine the spreadsheet knowledge acquired through this paper in solving real life problems that help in decision making.

Unit	Content	lecture Hour	CO
I	Introduction Computing: Concept of computing, Data and information; Computing Interfaces Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface(NLI); data processing; applications of computers in business. Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.	4	CO1
II	Word Processing Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.	3	CO2

II	Preparing Presentations Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.	2	CO3
IV	Spreadsheet basics Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges. Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager.	3	CO4
V	Spreadsheet projects Creating business spreadsheet: Loan repayment scheduling; forecasting: stock prices, costs & revenues; Payroll statements; handling annuities and unequal cash flows; Frequency distribution and its statistical parameters and break-even analysis.	3	CO5

Suggestive Readings

1. Jain, H. C., & Tiwari, H. N. (2021). Computer Applications in Business. Delhi, India: Taxmann.
2. Joseph, P. T., S. J. (2019). E-Commerce: An Indian Perspective. (6th ed.). Delhi, India: PHI Learning
3. Madan, S. (2020). Computer Applications in Business. Delhi, India: Scholar Tech Press.
4. Mathur, S., & Jain, P. (2016). Computer Applications in Business. Noida, India: Galgotia Publishing Company.
5. Sharma, S. K., & Bansal, M. (2017). Computer Applications in Business. Delhi, India: Taxmann.
6. Thareja, R. (2019). Fundamentals of Computers. Delhi, India: Oxford University Press.
7. Thareja, R. (2018). IT & Its Business Application. Delhi, India: Oxford University Press
8. Walkenbach, J. (2016). MS Excel 2016, Bible. United States: John Wiley & Sons.
9. Winston, W. L. (2013). MS Excel 2013, Data Analysis & Business Modeling. Redmond, United States: Microsoft Press.

NAME OF THE COURSE: APPLICATIONS OF OPEN-SOURCE SOFTWARE IN RESEARCH

PROGRAMME: B.COM. (HONS.)			YEAR: FOURTH	SEMESTER: SEVENTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major		5	5	75

Pedagogy: Classrooms lecture, tutorials, Computer Lab based assignment, Case Study etc..

Course Objective: The objective of the course is to provide basic practical knowledge of computer applications and software important for academic research.

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

CO1	Have basic understanding about available applications and software for academic research.
CO2	Perform literature review and bibliometric analysis using available open-source software
CO3	Perform basic research operations using open source software
CO4	Comprehend, deduce, and apply computational tools in real-life research problems

Unit	Content	Lectures (Hours)	CO
I	Basic idea of research and research process; Introduction to different online and offline tools for Academic Research – MS Office, SPSS, E-Views, Gretl, Jamovi, MS Excel Addins, R-Studio, and Python	10	1
II	Idea of Literature Review; Steps in Conducting literature review; Sources of Literature (offline and online sources); Introduction to Scopus and Web of Science Databases; Bibliometric Analysis using open-source applications, like Biblioshiny	15	2
III	Preparation of Data for Analysis: Data Preparation, Cleaning, Transformation and Standardisation, Missing Value Analysis, Testing of Hypothesis - Parametric and Non-Parametric Families involving Nominal, Ordinal and Scale Data, Interpretation and writing of Results	15	3
IV	Analysing the Data with Softwares: Examining Relationships as per research objectives; Analysis through Graphs, Calculations and Interpretations of Various Correlations, Regression Analysis; Moderation and Mediation Analysis; Panel Data Analysis- Estimation, Fixed Effects, Random Effects, Interpretation of Results	20	4

Suggested Readings:

1. Mathew, Regi, “Business Analytics for Decision Making”, Pearson, New Delhi, 1st Edition, 2024
2. Kumar, U. Dinesh, “Business Analytics: The Science of Data-driven Decision Making”, Wiley, 2nd Edition, 2021
3. Chauhan, Ajay Kumar, “Research Analytics: A Practical Approach to Data Analysis”, Dreamtech Press, 1st Edition, 2017
4. Malhotra, Naresh K. and Das, Satyabhusan, “Marketing Research”, Pearson, New Delhi, 7th Edition, 2019
5. Gujarati, D., “Basic Econometrics”, Tata McGraw Hill, 6th Edition, 2020
6. Kothari, C.R., “Research Methodology”, New Age International Publishers, 4th Edition, 2019
7. Black, Ken, “Applied Business Statistics”, Wiley, 7th Edition, 2012

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

NAME OF THE COURSE: PROJECT MANAGEMENT

PROGRAMME: B.COM. (HONS.)			YEAR: FOURTH	SEMESTER: SEVENTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor		5	4	60

Teaching Pedagogy: Interactive Lectures and Discussions, Case Studies and Problem-Solving Exercises, Group Projects and Presentations, Guest Lectures from Industry Professionals and Simulation Exercises

Course Objectives:

This course equips students with a comprehensive framework for the effective management of projects undertaken within an organization. It covers the entire project lifecycle, from conceptualization and planning to implementation, monitoring, control, and evaluation. Students will gain a thorough understanding of project management principles, methodologies, and best practices, enabling them to contribute significantly to project success.

Course Outcomes (COs): Upon successful completion of this course, students will be able to:

CO1	Demonstrate a comprehensive understanding of fundamental project management concepts, including project attributes, project management systems, processes, and principles
CO2	Apply technical, marketing, and commercial feasibility analysis techniques, including Net Present Value (NPV), and critically evaluate the tax and legal aspects of a project
CO3	Develop and analyze project schedules using various techniques, and effectively appraise project feasibility
CO4	Calculate project duration and assess project costs with accuracy
CO5	Evaluate project management effectiveness by analyzing project risks and performance metrics

Unit	Content	Lectures (Hours)	CO
I	Introduction to Project Management • Concept and attributes of projects • Project management information systems • Project management process and principles • Role of project manager and relationship with line managers • Project stakeholder analysis • Identification of investment opportunities • Project life cycle • Project planning, monitoring, and control of investment projects • Pre-feasibility studies • Common sources of conflict within a project environment	12	CO 1
II	Project Planning and Feasibility Analysis • Project planning process	12	CO 2

Unit	Content	Lectures (Hours)	CO
	- Time, resource, and work planning for projects - Importance of participation in project planning - Precautions to consider during project planning - Development of a comprehensive project plan - Resolving trade-offs in project planning		
III	Project Appraisal and Financing - Detailed project report (DPR) and its contents - Technical, management, and market appraisal of projects - Financial appraisal of projects, including objectives, scope, cost estimation, and risk assessment - Economic appraisal of projects, including taxation considerations and economic appraisal methods - Social cost and benefit appraisal of projects - Environmental impact appraisal of projects, covering regulatory frameworks and mitigation strategies	12	CO 3
IV	Project Implementation, Monitoring, and Control - Project organization structures and types - Project team selection and management - Project implementation process, including planning, execution, and termination - Project completion, commissioning, and handover procedures - Procurement management and contract administration - Project monitoring and control techniques, including performance indicators and budgeting - Project follow-up and project audit processes	12	CO 4
V	Project Evaluation and Globalized Project Management - Impact assessment and project evaluation methodologies - Objectives, scope, and techniques for project evaluation - Project evaluation in the Indian context - Globalized project environment and its implications for project management	12	CO 5

Book References:

1. Project Management: A Systems Approach to Planning, Scheduling, and Controlling by Harold Kerzner
2. Project Management: Techniques, Methodologies, and Tools by Rory Burke
3. Project Management Body of Knowledge (PMBOK Guide) by Project Management Institute
4. Modern Project Management by Samuel J. Mantel Jr., Jack R. Meredith, and Scott M. Shafer
5. Project Management: The Managerial Process by Erik W. Larson and Clifford F. Gray
6. Harold Kerzner, "Project Management: A Systems Approach to Planning, Scheduling, and Controlling" (latest edition)
7. S. Choudhary, "Project Management" (latest edition)
8. Prasanna Chandra, "Projects: Planning, Analysis, and Implementation" (latest edition)

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

GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR
(C.G.)
(A Central University)

DEPARTMENT OF COMMERCE
(School of Studies in Commerce & Management)

*As per the National Curriculum Framework of UGC for
04 Years Undergraduate Programs with Multiple Entry-Exit option 2023-24*

SYLLABUS FOR 04 YEAR UG PROGRAMME
With Multiple Entry-Exit Option 2023-24

EIGHTH SEMESTER (21 Credits)
(Course structure for the UG (Honours with Research))

COURSE TYPE	COURSE CODE	NAME OF THE COURSE	CREDIT				Level of Course	EVALUATION SCHEME			REMARKS
			L	T	P	Total		IA	ESE	SUB-TOTAL	
MAJOR		Contemporary Issues in Commerce	4	1	0	5	5	30	70	100	The Course shall be taken by students of Commerce
MINOR		Research & Publication Ethics	3	1	0	4	5	30	70	100	The Course shall be taken by the students of : Other department of GGV
Research Project/ Dissertation						12					

NAME OF THE COURSE: CONTEMPORARY ISSUES IN COMMERCE

PROGRAMME: B.COM. (HONS.)			YEAR: FOURTH	SEMESTER: EIGHTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NO. OF TEACHING HOURS
Major		5	5	75

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

CO1	understand the contemporary topics of Commerce
CO2	impart knowledge and critically examine the emerging issues in Accounting and finance
CO3	advance their knowledge on Customer Relationship Management and Service Marketing
CO4	Apply the concepts of HRM and Management for evaluating the research problems

Unit	Content	Lecture Hour	CO
I	Contemporary Issues in Accounting and Finance Convergence of Indian Accounting Standards, Corporate Sustainability reporting, Green Accounting and Green finance Basics of Stock market operations, IPOs – Conceptual and research issues. Emerging issues in behavioural finance, Financial inclusion and Financial Literacy, Financial risk, types of financial risk.	20	CO1
II	Contemporary Issues in Marketing Introduction: Marketing concepts, Marketing in the present millennium – challenges and issues; Importance of marketing in our global economy. Customer Relationship Management: Concepts; measurement tools in customer loyalty; Process and measurement of customer relationship management. • Services Marketing: Unique features of services, Rural Marketing	20	CO2
III	Contemporary Issues in Human Resource Management Human Resource Evaluation: Introduction, Definition and Overview, HRM and Firm Performance, Rationale for HR Evaluation, Measures of HRM performance, Approaches to HR Evaluation, Balance Score Card; Concept, HR Scorecard • Managing Diversity: Meaning, Challenges in managing diversity, Diversity in organizations, Improving the management of Diversity.	15	CO3
IV	Contemporary Issues in Management Management: Importance and its Role; the Universality of Management and Various Approaches to Management Management and Diversity: Advantages, Challenges; Strategies for Promoting Diversity in Organization Management and Entrepreneurship: Fundamentals of Entrepreneurship; Opportunities; Corporate Entrepreneurship and Social Entrepreneurship	20	CO4

Suggested Readings:

1. Philip Kotler, Kevin L. Keller, Abraham Koshi and Mithileshwar Jha, “Marketing Management : A South Asian Perspective”, 13th Edition, Pearson Education.
2. David L. Kurtz and Louis E. Boone, “Principles of Marketing”, 12th Edition, Cengage.
3. Rajan Saxena, “Marketing Management”, 3rd Edition, Tata McGraw Hill.
4. V.S. Ramaswamy and S. Namakumari, “Marketing Management : Global Perspective Indian Context”, 4th Edition, Macmillan.
5. Michael Armstrong, ‘A Handbook of Human Resource Management Practices’, Kogan Page London, 2006.
6. Luis R. Gomez – Mejia, David B Balkin and Robert L Cardy, “Managing Human Resources”, PHI, New Delhi, 2010.
7. Tanuja Agarwal, “Strategic Human Resource Management”, Oxford University Press, New Delhi, 2007.
8. Clare Roberts, Pauline Weetman, Paul Gordon, “International Corporate Reporting: A Comparative Approach”.
9. Samuel A. DiPiazza, Robert G. Eccles, “Building Public Trust: The Future of Corporate Reporting”.
10. Deepak B Phatak, Sameer Kochhar, R Chandrashekhar, “Financial Inclusion”
11. Sujatha B, “Financial Inclusion: Concepts and Strategies”

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

NAME OF THE COURSE: RESEARCH & PUBLICATION ETHICS

PROGRAMME: B.COM. (HONS.)			YEAR: FOURTH	SEMESTER: EIGHTH
COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor		5	4	60

Teaching Pedagogy: Interactive Lectures and Discussions, Collaborative Learning Activities, Case Studies and Ethical Analysis, Guest Lectures from Research Experts or Librarians and Research Paper Reviews

Course Objectives:

This course introduces students to the fundamental principles of research and publication ethics. It equips them with the knowledge and skills necessary to conduct ethical research, write responsible research papers, and navigate the publication process with integrity. The course explores various ethical issues in research, including scientific misconduct, authorship disputes, conflicts of interest, and predatory publishing practices. Students will also learn about open access publishing and research metrics.

Course Outcomes (COs) - On successful completion of the course, the students will be able to

CO 1	Analyze the philosophical foundations of ethics and their application to research conduct
CO2	Evaluate the ethical implications of scientific misconduct and its detrimental impact on research integrity.
CO3	Apply best practices and establish guidelines for ethical publication.
CO4	Critically assess potential publication misconduct and effectively identify predatory publishers.
CO5	Utilize open access publishing resources and tools for the ethical dissemination of research findings.
CO6	Develop a comprehensive research plan that incorporates ethical considerations and adheres to responsible authorship practices.

Unit	Content	Lectures (Hours)	CO
I	PHILOSOPHY AND ETHICS: ● Introduction to philosophy ● Definition ● Nature ● Scope ● Concept ● Branches ● Ethics: Definition ● Moral philosophy ● Nature of moral judgements and reactions. SCIENTIFIC CONDUCT: ● Ethics with respect to science and research ● Intellectual honesty and research integrity ● Scientific misconducts: Falsification, Fabrication, and Plagiarism (FFP)	15	CO 1, CO 2 & CO 6

Unit	Content	Lectures (Hours)	CO
	- Redundant publications: duplicate and overlapping publications, salami slicing - Selective reporting and misrepresentation of data.		
II	PUBLICATION ETHICS: - Publication ethics: definition, introduction and importance - Best practices / standards setting initiatives and guidelines: COPE, WAME, etc. - Conflicts of interest - Publication misconduct: definition, concept, problems that lead to unethical behavior and vice versa, types - Violation of publication ethics, authorship and contributorship - Identification of publication misconduct, complaints and appeals - Predatory publishers and journals.	10	CO 3, CO 4 & CO6
III	OPEN ACCESS PUBLISHING: - Open access publications and initiatives - SHERPA/RoMEO online resource to check publisher copyright & self-archiving policies - Software tool to identify predatory publications developed by SPPU - Journal finder / journal suggestion tools viz. JANE, Elsevier Journal Finder, Springer Journal Suggester, etc.	10	CO 5 & CO6
IV	PUBLICATION MISCONDUCT: - Subject specific ethical issues - FFP - Authorship - Conflicts of interest - Complaints and appeals: examples and fraud from India and abroad - Software tools - Use of plagiarism software like Turnitin, Urkund and other open-source software tools.	15	CO 4 & CO 6
V	DATABASES AND RESEARCH METRICS: A. Databases - Indexing databases - Citation databases: Web of Science, Scopus, etc. B. Research Metrics - Impact Factor of journal as per Journal Citation Report, SNIP, SJR, IPP, Cite Score - Metrics: h-index, g index, i10 index, altmetric.	10	CO6

Book References:

1. "Ethics and the Conduct of Business" by John R. Boatright
2. "Publication Manual of the American Psychological Association" by American Psychological Association
3. "Doing Honest Work in College: How to Prepare Citations, Avoid Plagiarism, and Achieve Real Academic Success" by Charles Lipson
4. "Research Ethics: Cases and Materials" by Robin Levin Penslar
5. "Publication Ethics for Authors: A Practical Guide" by Elizabeth Wager

Note: Latest edition of the textbooks should be used.