

**GURUGHASIDASVISHWAVIDYALA**  
**YA, 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*


**B. Com (Honors/Research) course Structure for  
Four Year UG Programme  
with  
Multiple Entry – Exit Option 2023-24**

**FIRST SEMESTER**


Courses	Name of Course	Course Code	No. of Courses	Level of Courses	Credits	Total Credits
Major	1. Financial Accounting	COUAMJT1	1	2	4	20
Minor	1. Business Organisation	COUAMNT1	1	2	4	
	2. Introduction to the Indian Financial System	COUAMNT2				
Multidisciplinary	<b>1. Fundamentals of Book Keeping and Accounting</b>	COUAMDT1	1	1	3	
	<b>2. Introduction to Indian Tax System</b>	COUAMDT2				
	<b>3. Financial Literacy</b>	COUAMDT3				
AEC	----		1	1	2	
SEC	<b>1. Introduction to Stock Market</b>	COUASET1	1	1	3	
	<b>2. Statistics for Business</b>	COUASET2				
	<b>3. Introduction to E-commerce</b>	COUASET3				
<b>Value Added Course 1</b>			1	1	2	
<b>Value Added Course 2</b>			1	1	2	


  
**Prof. Ashok Kumar Mishra**  
Member, BoS  
Dean & Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)

  
**Dr. Anamika Tiwari**  
Member, BoS  
Assistant Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)

  
**Prof. Kripa Shankar Jaiswal**  
External Expert, BoS  
Professor  
Department of Commerce,  
Mahatma Gandhi Kashi  
Vidyapeeth, Varanasi (UP)

  
**Mr. Susanta Moitra**  
External Expert, BoS  
Associate Director  
Jayaswal Neco Industries Ltd,  
Bhilai (C.G.)

  
**Prof. Sanjay Tiwari**  
Special Invited Member, BoS  
Principal  
Navyug Arts & Commerce College,  
Jabalpur (M.P.)

  
**Prof. Bhuvana Venkatraman**  
Chairperson, BoS  
Head & Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)

## SECOND SEMESTER

Courses	Name of Course	Course Code	No. of Courses	Level of Courses	Credits	Total Credits
Major	1. Corporate Accounting	COUBMJT1	1	2	4	20
Minor	1. Business Communication	COUBMNT1	1	2	4	
	2. Principles of Management	COUBMNT2				
Multidisciplinary Course	<b>1. Fundamentals of Book Keeping and Accounting</b>	COUAMDT1	1	1	3	
	<b>2. Introduction to Indian Tax System</b>	COUAMDT2				
	<b>3. Financial Literacy</b>	COUAMDT3				
AEC	----		1	1	2	
SEC	<b>1. Introduction to Stock Market</b>	COUASET1	1	1	3	
	<b>2. Statistics for Business</b>	COUASET2				
	<b>3. Introduction to E-commerce</b>	COUASET3				
Value Added Course 3	-----		1	1	2	
Value Added Course 4	-----		1	1	2	

## THIRD SEMESTER

Courses	Name of Course	Course Code	No. of Courses	Level of Courses	Credits	Total Credits
Major	1. Cost Accounting	COUCMJT1	1	3	4	20
	2. Business Economics	COUCMJT2	1	3	4	
Minor	1. Business Environment	COUCMNT1	1	3	4	
	2. Office Automation & MIS	COUCMNT2				
Multidisciplinary Course	<b>1. Fundamentals of Book Keeping and Accounting</b>	COUAMDT1	1	1	3	
	<b>2. Introduction to Indian Tax System</b>	COUAMDT2				
	<b>3. Financial Literacy</b>	COUAMDT3				
AEC	----		1	1	2	
	<b>1. Introduction to Stock Market</b>	COUASET1				
	<b>2. Statistics for Business</b>	COUASET2				

Prof. Ashok Kumar Mishra

Member, BoS  
Dean & Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)

Dr. Anamika Tiwari

Member, BoS  
Assistant Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)

Prof. Kripa Shankar Jaiswal

External Expert, BoS  
Professor  
Department of Commerce,  
Mahatma Gandhi Kashi  
Vidyapeeth, Varanasi (UP)

Mr. Susanta Moitra

External Expert, BoS  
Associate Director  
Jayaswal Neco Industries Ltd,  
Bhilai (C.G.)

Prof. Sanjay Tiwari

Special Invited Member, BoS  
Principal  
Navyug Arts & Commerce College,  
Jabalpur (M.P.)

Prof. Bhuvana Venkatraman

Chairperson, BoS  
Head & Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)

SEC	3. Introduction to E-commerce	COUASET3	1	1	3	
-----	-------------------------------	----------	---	---	---	--

### FOURTH SEMESTER

Courses	Name of Course	Course Code	Number of Courses	Level of Courses	Credits	Total Credits
Major	1. Financial Management	COUDMJT1	3	3	14	20
	2. Marketing Management	COUDMJT2				
	3. Income Tax Laws & Practice	COUDMJT3				
Minor	1. Strategic Financial Management	COUDMNT1	1	3	4	
	2. Business Laws	COUDMNT2				
	3. Human Resource Management	COUDMNT3				
AEC	.....		1	1	2	

### FIFTH SEMESTER

Courses	Name of Course	Course Code	Number of Courses	Level of Courses	Credits	Total Credits
Major	1. Security Analysis & Portfolio Management	COUEMJT1	3	4	15	21
	2. Corporate Laws	COUEMJT2				
	3. Auditing & Corporate Governance	COUEMJT3				
Minor	1. Financial Services	COUEMNT1	1	4	4	
	2. Advertising & Selling	COUEMNT2				
Internship	.....		-		2	



**Prof. Ashok Kumar Mishra**  
Member, BoS  
Dean & Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)



**Dr. Anamika Tiwari**  
Member, BoS  
Assistant Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)



**Prof. Kripa Shankar Jaiswal**  
External Expert, BoS  
Professor  
Department of Commerce,  
Mahatma Gandhi Kashi  
Vidyapeeth, Varanasi (UP)



**Mr. Susanta Moitra**  
External Expert, BoS  
Associate Director  
Jayaswal Neco Industries Ltd,  
Bhilai (C.G.)



**Prof. Sanjay Tiwari**  
Special Invited Member, BoS  
Principal  
Navyug Arts & Commerce College,  
Jabalpur (M.P.)



**Prof. Bhuvana Venkatraman**  
Chairperson, BoS  
Head & Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)

## SIXTH SEMESTER

Courses	Name of Course	Course Code	Number of Courses	Level of Courses	Credits	Total Credits
Major	1. Management Accounting	COUFMJT1	3	4	15	19
	2. GST& Indirect Tax	COUFMJT2				
	3. Advance Financial Accounting	COUFMJT3				
MINOR			1	4	4	
	1. Fundamentals of Intellectual Property Rights	COUFMNT1				
SEC	1. Start-up and Innovative Business Management	COUFSET1				

**After sixth semester, there will be two streams:**

1. UG (*Honours*) and
2. UG (*Honours with Research*).


**\*\* The students who will secure 75% and above may opt for UG (Hours with research).**


## COURSE STRUCTURE FOR UG (*Honours*) SEVENTH SEMESTER


Courses	Name of Course	Course Code	Number of Courses	Level of Courses	Credits	Total Credits
Major	1. Management Information System & Operation Research		3	5	15	20
	2. <i>Financial Reporting</i>					
	3. Human Resource Planning and Development					
MINOR	1. Entrepreneurship & Intellectual Skills		1	5	4	
	2. International Business					
<b>Seminar</b>			-		1	

## EIGHTH SEMESTER


Courses	Name of Course	Course Code	Number of Courses	Level of Courses	Credits	Total Credits
	1. Derivative Market Operation		2	5	10	


  
Prof. Ashok Kumar Mishra  
Member, BoS  
Dean & Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)

  
Dr. Anamika Tiwari  
Member, BoS  
Assistant Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)

  
Prof. Kripa Shankar  
Jaiswal  
External Expert, BoS  
Professor  
Department of Commerce,  
Mahatma Gandhi Kashi  
Vidyapeeth, Varanasi (UP)

  
Mr. Susanta Moitra  
External Expert, BoS  
Associate Director  
Jayaswal Neco Industries Ltd,  
Bhilai (C.G.)

  
Prof. Sanjay Tiwari  
Special Invited Member, BoS  
Principal  
Navyug Arts & Commerce College,  
Jabalpur (M.P.)

  
Prof. Bhuvana Venkatraman  
Chairperson, BoS  
Head & Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)

Major	2. Cost and Management Audit					20
MINOR	1. Tax Planning & Management		2	5	8	
	2. Forex Management					
<b>Seminar</b>		-			2	

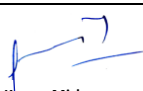
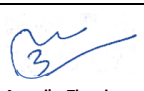
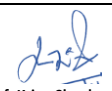
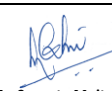
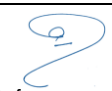
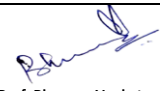
**COURSE STRUCTURE FOR**  
**UG (Honours with Research)**

**SEVENTH SEMESTER**

Courses	Name of Course	Course Code	Number of Courses	Level of Courses	Credits	Total Credits
Major	1. Business Research Methods		3	5	15	19
	2. Computer Application in Research					
	3. Applications of Open-Source Software in Research					
MINOR	1. Project Management		1	5	4	
<b>AEC</b>	.....					

**EIGHTH SEMESTER**

Courses	Name of Course	Course Code	Number of Courses	Level of Courses	Credits	Total Credits
Major	1. Contemporary Issues in Commerce		1	5	5	21
MINOR	1. Research & Publication Ethics in Business.		1	5	4	
Research Project/Dissertation	.....			-	12	

					
<b>Prof. Ashok Kumar Mishra</b> Member, BoS Dean & Professor Department of Commerce, Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)	<b>Dr. Anamika Tiwari</b> Member, BoS Assistant Professor Department of Commerce, Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)	<b>Prof. Kripa Shankar Jaiswal</b> External Expert, BoS Professor Department of Commerce, Mahatma Gandhi Kashi Vidyapeeth, Varanasi (UP)	<b>Mr. Susanta Moitra</b> External Expert, BoS Associate Director Jayaswal Neco Industries Ltd, Bhilai (C.G.)	<b>Prof. Sanjay Tiwari</b> Special Invited Member, BoS Principal Navyug Arts & Commerce College, Jabalpur (M.P.)	<b>Prof. Bhuvana Venkatraman</b> Chairperson, BoS Head & Professor Department of Commerce, Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

*\* The students wish to exit after six semesters upon securing 120 credits will be awarded UG degree in relevant subject/discipline.*



**Prof. Ashok Kumar Mishra**  
Member, BoS  
Dean & Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)



**Dr. Anamika Tiwari**  
Member, BoS  
Assistant Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)



**Prof. Kripa Shankar Jaiswal**  
External Expert, BoS  
Professor  
Department of Commerce,  
Mahatma Gandhi Kashi  
Vidyapeeth, Varanasi (UP)



**Mr. Susanta Moitra**  
External Expert, BoS  
Associate Director  
Jayaswal Neco Industries Ltd,  
Bhilai (C.G.)



**Prof. Sanjay Tiwari**  
Special Invited Member, BoS  
Principal  
Navyug Arts & Commerce College,  
Jabalpur (M.P.)



**Prof. Bhuvana Venkatraman**  
Chairperson, BoS  
Head & Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya,  
Bilaspur (C.G.)