



गुरु घासीदास विश्वविद्यालय, बिलासपुर  
GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR

## SYLLABUS

### Bachelor of Commerce (Honours)

04 YEARS UNDERGRADUATE PROGRAMS UNDER NEP - 2020

EFFECTIVE FROM 2023 - 24

Department of Commerce  
Guru Ghasidas Vishwavidyalaya

(A Central University)

Koni, Bilaspur, (C.G.) India - 495009  
[www.ggu.ac.in](http://www.ggu.ac.in)

**DEPARTMENT OF COMMERCE**  
**SCHOOL OF STUDIES IN COMMERCE & MANAGEMENT**  
**GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)**  
**(A CENTRAL UNIVERSITY)**

As per the National Curriculum Framework of UGC for 04 Years Undergraduate Programs

Proposed to be offered for 04 years undergraduate programs by the Department of Commerce

**INTRODUCTION OF B. COM. (HONS.) PROGRAMME:**

The Bachelor of Commerce (Honours) program, known as B. Com. (Hons.), represents a dynamic and comprehensive academic journey meticulously crafted to meet the ever-evolving educational needs and career aspirations of students. Under the visionary framework of the National Education Policy (NEP) 2020, this four-year program is deeply rooted in the essence of Indian Methodology and the Indian Knowledge System (IKS), embracing the wealth of our heritage while embracing a multidisciplinary approach and promoting inclusivity. B. Com. (Hons.) beckons learners from diverse backgrounds to embark on an enlightening educational expedition, equipping them with a broad spectrum of skills and knowledge, perfectly aligned to excel in the global marketplace, and emphasizing the multiple Entry-Exit concepts to cater to a wide range of career aspirations.

**PROGRAMME OBJECTIVE OF B. COM. (HONS.):**

The B. Com. (Hons.) program is meticulously designed with a prime objective - to enhance students' employability and instill a strong orientation towards self-employment. The program imparts profound knowledge of the intricate art of writing and interpreting financial accounts, the finesse of oral and written communication, the art of harnessing information technology, statistical prowess, and a deep understanding of legal principles. Rooted in the wisdom of Indian knowledge systems, the program aims to cultivate the essential knowledge demanded by industries.

**The overarching objectives of the B. Com. (Hons.) program are as follows:**

1. **Foster Holistic Learning:** The program aspires to foster holistic learning by seamlessly integrating core commerce subjects with a richly interdisciplinary curriculum, encompassing arts, sciences, and humanities. This approach ensures students' well-rounded development, aligned with our heritage and contemporary global demands. Encourage a holistic approach to education by integrating core commerce subjects with an interdisciplinary curriculum that embraces arts, sciences, and humanities, ensuring comprehensive development.

2. **Develop Analytical Skills:** The program seeks to cultivate strong analytical, critical thinking, and problem-solving skills, empowering students to address real-world challenges in commerce, finance, and business. These skills are inextricably linked to the profound knowledge of Indian methodologies and wisdom. Cultivate strong analytical, critical thinking, and problem-solving skills to address real-world challenges in commerce, finance, and business.
3. **Instill Ethical Values:** Central to the program's ethos is the promotion of ethical and sustainable business practices, with a deep emphasis on social and environmental responsibility, echoing the values deeply rooted in the Indian Knowledge System (IKS). Promote ethical and sustainable business practices, with a focus on social and environmental responsibility within commerce and industry.
4. **Encourage Entrepreneurship:** B. Com. (Hons.) is committed to nurturing an entrepreneurial mindset among students. It seeks to inspire them to explore innovative business opportunities, aligning with the entrepreneurial spirit that is part of our heritage and is essential for India's growth. Inspire students to develop an entrepreneurial mindset, encouraging them to explore innovative business opportunities and venture into the world of startups.
5. **Enhance Communication:** The program is dedicated to enhancing students' communication skills, both written and verbal. It fosters effective business communication, negotiation, and teamwork, emphasizing the importance of clear and articulate communication, deeply influenced by Indian communicative traditions. Improve communication skills, both written and verbal, to facilitate effective business communication, negotiation, and teamwork.
6. **Global Competence:** B. Com. (Hons.) is dedicated to equipping students with the knowledge and skills required to excel in the global marketplace, promoting a profound understanding of international trade, the richness of cultural diversity, and India's historical role in global trade and commerce. Equip students with the knowledge and skills required to excel in the global marketplace, promoting an understanding of international trade and cultural diversity through the prism of Indian values and traditions.

### **PROGRAMME LEARNING OUTCOMES OF B. COM. (HONS.):**

The B. Com. (Hons.) program, enriched with Indian Methodology and Indian Knowledge System (IKS), empowers students with a toolkit of industry-relevant skills and knowledge that equips them for diverse roles and prepares them to excel in the dynamic business landscape. Here are the program's learning outcomes:

- PO 1. **In-Depth Business Knowledge with Ethical Business Practices:** Graduates will possess an in-depth understanding of critical areas in commerce, including Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax, Investment, Insurance, and Banking. This comprehensive knowledge forms a solid foundation for advanced studies and meets the demands of India's thriving business sector.



Students will gain a deep awareness of ethical, legal, and sustainable business practices and learn to apply them in real-world scenarios. This grounding in ethical conduct aligns them with Indian principles of fairness and sustainability in commerce and industry.

- PO 2. **Practical Exposure with Problem-Solving Proficiency:** The program ensures that students are well-prepared for the world of work. Through experiential learning, they gain a firsthand understanding of the nuances and challenges of contemporary business practices, aligning their skills with the requirements of the evolving job market.
- Graduates will become adept at identifying and resolving complex business problems. They will harness their Indian-inspired innovative thinking to craft visionary solutions while demonstrating compassionate and efficient leadership, making them invaluable assets in the corporate world.
- PO 3. **Managerial Expertise with Exposure to Real-World Business Scenarios:** Completing this program equips students with the knowledge and tactical dexterity required to excel in managerial roles. They develop a broad skill set that empowers them to navigate the business landscape effectively and proactively seek innovative solutions to modern business challenges. Through internships and experiential learning, students are exposed to a range of real-world business scenarios. This practical immersion bridges the gap between academic learning and industry application, aligning them with the Indian tradition of "learning by doing."
- PO 4. **Rigorous Foundation for Research and Education with Data Analysis and Financial Acumen:** The program provides a rigorous foundation for teaching, research, and business administration. Students are nurtured to excel in their chosen fields while being instilled with the ethos of continuous learning, creativity, and innovation as per Indian tradition.
- Proficiency in data analysis and financial tools equips graduates with the capability to make informed and sound business decisions. This analytical acumen enables them to contribute meaningfully to the data-driven decision-making processes characteristic of contemporary businesses.
- PO 5. **Pathways for Future Growth with Leadership, Teamwork & Effective Communication Skills:** The B. Com. (Hons.) program offers multiple entry and exit points, allowing students to tailor their education to their career aspirations. Whether they choose established paths like CA, CS, CMA, or explore innovative options in sectors like travel, hospitality, media, and telecommunications, students have ample opportunities to play to their strengths and interests.
- Upon course completion, students will demonstrate leadership qualities essential for guiding diverse teams and small groups toward achieving common organizational goals. This attribute resonates with India's values of collective success and leadership by example.
- Graduates will demonstrate strong communication skills essential for both interpersonal interactions and effective business communication. This proficiency enhances their capacity to



collaborate, negotiate, and contribute positively to teamwork, drawing inspiration from India's rich history of effective communication.

### **PROGRAMME SPECIFIC OUTCOMES OF B. COM. (HONS.):**

The B. Com. (Hons.) program under NEP-2020 is meticulously designed to impart specialized knowledge and skills to ensure that graduates are prepared for a variety of dynamic and demanding roles in the business world. These program-specific outcomes offer a clear picture of the competencies students will develop:

- PSO 1. Mastery of Financial Accounting and Use of Advanced Accounting Software with Accounting Standards, IndAS & International Financial Reporting Standards (IFRS) Compliance and Forensic Accounting Skills:** Graduates will achieve a high level of proficiency in financial accounting, including the ability to prepare, interpret, and analyze financial statements. They will be capable of providing accurate and valuable financial information to support decision-making.
- Students will gain hands-on experience with advanced accounting software. This practical exposure will make them proficient in using tools and technologies prevalent in the modern accounting industry.
- Graduates will be competent in Accounting Standards, IndAS and IFRS, aligning with global accounting standards. This knowledge will enable them to work effectively in international accounting and finance.
- The program will develop expertise in forensic accounting. Graduates will possess the ability to investigate financial discrepancies and fraud, crucial for maintaining ethical business practices.
- PSO 2. Financial Management Prowess and Financial Statement Analysis with Business Plan Development and Ethical Practices in Accounting & corporate governance:** Graduates will acquire expertise in financial management, auditing, and taxation. This proficiency makes them highly employable in the accounting and finance sectors. They will excel in roles related to financial analysis, financial planning, audit, and taxation compliance.
- Graduates will demonstrate the ability to interpret and analyze financial statements, a critical skill for making informed financial decisions in the corporate world.
- They will demonstrate the ability to create effective business plans, facilitating business innovation and growth.
- The program will emphasize the importance of ethical practices in accounting. Graduates will be committed to upholding the highest ethical standards and promoting integrity in financial reporting and corporate governance. They will be well-equipped to tackle ethical challenges and make responsible choices in business settings.

- PSO 3. **Compliance & Legal Acumen and Entrepreneurial Competence with Legal Compliance Understanding and Compliance with Indian Regulations:** Students gain a comprehensive understanding of business laws, policies, and regulations. This prepares them for careers in corporate law and compliance, where they play a vital role in ensuring that businesses operate within legal and ethical boundaries.
- The program equips graduates with the competence to embark on entrepreneurial journeys. They can either start their ventures, turning their innovative ideas into reality, or actively contribute to the dynamic startup ecosystem, drawing from India's rich history of entrepreneurship.
- They will understand the rules and regulations set by accounting bodies and be aware of compliance requirements under various enactments.
- Students will acquire an in-depth understanding of Indian financial and accounting regulations. They will ensure that businesses and organizations remain compliant with the Indian legal framework.
- PSO 4. **Leadership and Managerial Abilities with Teamwork and Interpersonal Skills:** Graduating with a B.Com. degree demonstrates a unique set of qualities, including persistence, determination, intellectual acumen, and the ability to thrive in challenging environments. These attributes are highly sought after for managerial and directorial roles. B.Com. graduates are well-suited for positions such as Accountant, Auditor, Consultant, Company Secretary, Business Analyst, Finance Officer, Sales Analyst, Junior Analyst, Tax Accountant, Stock Broker, Economist, and Business Development Trainee, among others.
- The program emphasizes the development of strong communication, interpersonal, and soft skills. Graduates can interact constructively and productively, aligning with India's rich tradition of effective interpersonal communication.
- They will exhibit teamwork skills such as empathy, emotional intelligence, and managerial abilities, aligning with India's values of collective success and harmonious interpersonal relationships.
- PSO 5. **Multi-Disciplinary Knowledge and Information Technology Proficiency with Marketing Excellence, Auditing Excellence and Taxation Expertise:** The program nurtures proficiency in market analysis, strategic planning, and marketing. Graduates are well-equipped for careers in marketing and sales, where they can contribute effectively to product development, market strategy, and sales growth. : Learners gain comprehensive knowledge spanning various disciplines of commerce, business, accounting, economics, finance, auditing, and marketing. This knowledge enhances their adaptability and equips them with soft skills to make informed decisions when confronted with complex business challenges.
- Graduates develop IT knowledge relevant to business processes. They become adept at applying commerce and accounting principles to solve complex business problems, effectively bridging the gap between traditional commerce practices and modern IT-driven business environments.

The program will instill advanced auditing skills. Graduates will be well-equipped to assess and assure the accuracy of financial records, offering invaluable insights for maintaining financial integrity.

Graduates will attain a deep understanding of India's complex tax system. They will be skilled in tax planning, compliance, and providing effective tax advice to individuals and businesses.

**PSO 6. Start-up Ecosystem and Entrepreneurial Skills with Conceptual Clarity, Strategic Thinking and Sustainability Awareness:** Graduates will understand the dynamics of the start-up ecosystem in India, providing them with the foundation to contribute to or lead entrepreneurial ventures.

The program equips students with entrepreneurial skills, enabling them to bring their business ideas to life or manage innovative businesses in today's dynamic landscape. They are well-prepared to lead startups or entrepreneurial ventures.

Graduates will acquire conceptual clarity in various functions and the ability to analyze functional issues. They can evolve strategies for addressing complex business challenges.

Understanding sustainability concerns in various areas of business is a key outcome. Graduates will be attuned to the importance of environmental and social sustainability in corporate practices.

## **GRADUATE ATTRIBUTES IN B. COM. (HONS.):**

The B. Com. (Hons.) program, guided by the principles of the NEP 2020, aims to foster graduates with a unique and comprehensive set of attributes that are essential for success in the dynamic world of commerce. These attributes not only help them excel in their careers but also contribute positively to society. Here are the distinctive graduate attributes that a B. Com. (Hons.) graduate will embody:

1. **Values for Life and Character Building:** Graduates will hold values that extend beyond the classroom, fostering strong character and ethical decision-making.
2. **Disciplinary Knowledge:** They will demonstrate a deep understanding of the disciplines that constitute commerce, allowing them to navigate complex business environments effectively.
3. **Communication Skills:** Graduates will possess exceptional communication skills, enabling them to articulate their thoughts, ideas, and solutions clearly and effectively.
4. **Critical Thinking:** They will engage in critical thinking, demonstrating their ability to analyze, evaluate, and solve problems across various facets of Commerce and Business.
5. **Problem Solving:** Graduates will be proficient problem solvers, capable of deducing and addressing business challenges and offering innovative solutions.
6. **Analytical Reasoning:** They will have strong analytical reasoning abilities, enabling them to dissect complex situations and make informed decisions.



7. **Research-Related Skills:** Graduates will be equipped with research skills, allowing them to gather, organize, evaluate, and apply relevant information to address real-world business problems.
8. **Cooperation/Teamwork:** They will excel in cooperative teamwork, fostering collaboration and effectively contributing to group objectives.
9. **Scientific Reasoning:** Graduates will exhibit scientific reasoning, enabling them to apply logical and systematic approaches to business challenges.
10. **Reflective Thinking:** They will practice reflective thinking, allowing them to learn from experiences and continuously improve their performance.
11. **Information/Digital Literacy:** Graduates will be proficient in information and digital literacy, utilizing various tools and technologies for analysis and decision-making.
12. **Self-Directed Learning:** They will have a passion for self-directed learning, embracing opportunities for personal development and skill enhancement.
13. **Moral and Ethical Awareness/Reasoning:** Graduates will demonstrate a strong moral and ethical compass, making principled decisions and fostering ethical behavior in their personal and professional lives.
14. **Leadership Readiness/Qualities:** They will be prepared for leadership roles, embodying qualities that inspire and motivate others to achieve shared goals.
15. **Lifelong Learning:** Graduates will be committed to lifelong learning, continuously updating their knowledge and skills to stay relevant in evolving business environments.
16. **Professional Skills:** They will possess a range of professional skills that make them highly adaptable and competent in their chosen careers.
17. **Application Skills:** Graduates will effectively apply their knowledge and skills to real-world business scenarios, providing innovative and practical solutions.
18. **Experiential Learning:** They will have a rich experiential learning background, having engaged with real-world business situations, thus, enhancing their understanding of the practical aspects of commerce.
19. **Employability:** Graduates will be highly employable, possessing the skills and attributes that make them valuable assets to employers.
20. **Decision-Making Skills:** They will exhibit strong decision-making skills, which are essential for effective management and leadership in the business world.

The B. Com. (Hons.) program, firmly rooted in the NEP 2020, Indian Methodology, and Indian Knowledge System, is dedicated to providing students with a transformative educational experience, preparing them for successful careers and lifelong learning. It cultivates holistic development, ethical values, and global competence, all while celebrating India's rich cultural and intellectual heritage.

## QUALIFICATION DESCRIPTORS FOR B. COM. (HONS.) IN ALIGNMENT WITH NEP 2020 VISION:

The qualification descriptors delineate the overarching outcomes and attributes to be achieved upon obtaining the B. Com. (Hons.) degree. These parameters are anticipated to be acquired and demonstrated by students upon graduating from this program. Higher Education Institutions (HEIs) are urged to consider these stipulated parameters while assessing the learning outcomes across various courses within the B. Com. (Hons.) curriculum. The design of learning experiences and assessment procedures is meticulously crafted to ensure that every Commerce graduate attains the program learning outcomes with equitable opportunities, irrespective of class, gender, community, and regional backgrounds. Each graduate in commerce is expected to:

- a. **Demonstrate Profound and Coherent Commerce Knowledge:** Exhibit extensive and coherent knowledge of commerce and its applications in the real business world.
- b. **Develop Strong Academic Foundation:** Cultivate an understanding of various concepts and theories, laying a robust academic foundation.
- c. **Showcase Educational Proficiency Across Commerce Domains:** Demonstrate educational skills in Marketing, Finance, Accounting, HR, Tax, Economics, and various other branches of Commerce.
- d. **Acquire Essential Soft Skills:** Acquire a diverse set of soft skills, including communication, organizing, and analytical abilities, essential for managing both business and life situations.
- e. **Apply Knowledge and Skills in Dynamic Environments:** Apply knowledge, understanding, and skills to identify and address complex, unsolved problems in a rapidly changing environment. Collect necessary information from diverse sources, analyze, and assess these problems using appropriate methodologies.
- f. **Fulfill Learning Requirements for Research Insight:** Fulfill individual learning requirements to gain insights into research in Commerce and interdisciplinary areas while pursuing research endeavors.
- g. **Apply Disciplinary Knowledge in Novel Contexts:** Apply disciplinary knowledge and transferable skills to new and unfamiliar contexts. Prioritize problem identification and analysis over the replication of curriculum content knowledge. Solve complex problems with well-defined solutions.
- h. **Demonstrate Good Value Systems:** Exhibit good value systems leading to high ethical and moral conduct in society at large.

- i. **Develop Competencies, Attitudes, and Values:** Cultivate competencies, attitudes, and values essential for navigating the multifaceted landscape of Commerce in alignment with the principles of the National Education Policy (NEP) 2020.

**Exit Options:** The minimum credit to be earned by a student any one semester is 19 credits and the maximum is 21 credits. However, students are advised to earn 40 credits per year. This provision is meant to provide students the comfort of the flexibility of semester wise academic load and to learn at his/her own pace. However, the mandatory number of credits have to be secured for the purpose of award of Undergraduate Certificate/ Undergraduate Diploma/ Appropriate Bachelor 's Degree in the field of Study/Discipline, to a student who chooses to exit at the end of even semesters (details provided in the table below).

**TABLE**

S. No.	Type of Award	Stage of Exit	Mandatory credits to be secured for the award
1.	Undergraduate Certificate in the field of Study/Discipline	After successful completion of Semester II	40
2.	Undergraduate Diploma in the field of Study/Discipline	After successful completion of Semester IV	80
3.	Bachelor of (field of Study) (Honors) Discipline (for single core discipline course of study)	After successful completion of Semester VI	120
4.	Bachelor of (field of Multidisciplinary courses of Study) (for multiple core discipline course of study)	After successful completion of Semester VI	120
5.	Bachelor of (Field of Study/Discipline) (Honors with Research/Academic Projects/Entrepreneurship) Discipline (for single core discipline course of study)	After successful completion of Semester VIII	160
6.	Bachelor of (field of Multidisciplinary courses of Study) (Honors)	After successful completion of Semester VIII	160

The course code, number of credits, components of lecture, tutorial and practical, prerequisites to be fulfilled for choosing that course and the department offering the course shall be spelt out for each course. A student should fulfil the pre-requisites of a course to be able to opt it for study.



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



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

**Syllabus for 04 Year UG Programme**

*with Multiple Entry – Exit Option 2023-24*

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

**FIRST YEAR**


**FIRST SEMESTER (20 Credits)**

  
**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 Vidyapith,  
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.)

# Syllabus for 04 Year UG Programme (with Multiple Entry – Exit Option 2023-24)

## FIRST YEAR – FIRST SEMESTER (20 Credits)

### Syllabus Structure at a Glance

COURSE TYPE	COURSE CODE	NAME OF THE COURSE	CREDIT				Level of Course	EVALUATION SCHEME			REMARKS
			L	T	P	Total		IA	ESE	Sub-Total	
<b>MAJOR</b>	COUAMJT1	Financial Accounting	3	1	0	<b>4</b>	2	30	70	100	The Course shall be taken by students of Commerce.
<b>MINOR</b> <i>(Any One)</i>	COUAMNT1	Business Organisation	3	1	0	<b>4</b>	2	30	70	100	The Course shall be taken by the students of: <ul style="list-style-type: none"> <li>Commerce (only 120 Students)</li> <li>Another department of GGV (only 120 Students)</li> </ul>
	COUAMNT1	Introduction to the Indian Financial System	3	1	0	<b>4</b>	2	30	70	100	
<b>Multi-Disciplinary Course (MDC)</b> <i>(Any One)</i>	COUAMDT1	Fundamental of Book-Keeping & Accounting	2	1	0	<b>3</b>	1	30	70	100	The Course shall be taken by students who are from non-Commerce discipline in 10+2.
	COUAMDT2	Introduction to Indian Tax System	2	1	0	<b>3</b>	1	30	70	100	
	COUAMDT3	Financial Literacy	2	1	0	<b>3</b>	1	30	70	100	
<b>Ability Enhancement Course</b> <i>(Any One)</i>	--	--				<b>2</b>	1	30	70	100	The students shall have to take one of the language disciplines offered by GGV.
<b>Skill Enhancement Course (SEC)</b> <i>(Any One)</i>	COUASET1	Introduction to Stock market	2	1	0	<b>3</b>	1	30	70	100	The students shall have to take any of the courses offered by GGV.
	COUASET2	Statistics for Business	2	1	0	<b>3</b>	1	30	70	100	
	COUASET3	Introduction to E-Commerce	2	1	0	<b>3</b>	1	30	70	100	
<b>Value Added Course-1</b> VAC – 1	--	--				<b>2</b>	1	30	70	100	The students shall have to take the course offered by GGV.
<b>Value Added Course-2</b> VAC - 2	--	--				<b>2</b>	1	30	70	100	

  
**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.)

# NAME OF THE COURSE: FINANCIAL ACCOUNTING

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: FIRST**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major Course	<b>COUAMJT1</b>	2	4	60

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

**Course Objectives: The course objectives include:**

1. Providing students with a theoretical framework for understanding financial accounting.
2. Teaching the accounting process, from recording transactions to preparing trial balances.
3. Explaining the concepts of revenue and business income and their measurement.
4. Covering the accounting treatment and valuation of special transactions and events.
5. Preparing financial statements for sole proprietorships.
6. Discussing accounting for departments and leases, including relevant standards.
7. Enhancing students' ability to analyse and apply Generally Accepted Accounting Principles (GAAP).
8. Introducing students to the impact of depreciation and inventory valuation on business income.


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

- CO1** Understand the theoretical framework of accounting as well accounting standards.
- CO2** Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
- CO3** Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- CO4** Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- CO5** Outline the emerging trends in the field of accounting.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<p><b>Theoretical Framework:</b></p> <ol style="list-style-type: none"> <li>1. Accounting as an information system, the users of financial accounting information and their needs. An overview of Artificial Intelligence and Data Analytics in Accounting.</li> <li>2. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting: cash basis and accrual basis. Capital and revenue expenditures and receipts.</li> </ol>	<b>12</b>	CO1

  
**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 Vidyapith,  
 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.)



Unit	Content	Lectures (Hours)	CO
	<p>3. Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles (GAPP), Fundamental Accounting Assumptions as per AS 1.</p> <p>4. Accounting Standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) –meaning, need, and scope.</p>		
<b>II</b>	<p><b>Accounting Process and Business Income: Accounting Process:</b> From the recording of a business transaction to the preparation of trial balance including adjustment, transfer and closing entries. Application of Generally Accepted Accounting Principles in recording financial transactions and accounting treatment of GST (with Introduction of Financial Statements).</p> <p><b>Business income:</b> Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income. Revenue recognition with reference to AS-9.</p>	<b>12</b>	CO2
<b>III</b>	<p><b>Accounting Treatment and Valuation of Special Transactions and Events: Accounting for Property, Plant and Equipment:</b> Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on measurement of business income. Accounting for Intangible Assets with reference to AS 26.</p> <p><b>Accounting for Valuation of Inventory:</b> Valuation of Inventory with reference to AS-2. Impact of inventory valuation on measurement of business income by using Periodic inventory systems and Perpetual inventory systems.</p> <p><b>Accounting for Joint Ventures:</b> Introduction, Meaning and Characteristics of Joint Venture, Accounting procedure for joint venture transactions, various methods for joint venture accounting. Recording of Transaction by only one partner, by all partners and making of memorandum joint venture account.</p>	<b>12</b>	CO1; CO2
<b>IV</b>	<p><b>Financial Statements of Sole Proprietorship:</b> Preparation of Financial Statements of Sole Proprietorship including Final Accounts with Adjustment.</p>	<b>12</b>	CO3
<b>V</b>	<p><b>Accounting for Departments and Leases:</b></p> <ol style="list-style-type: none"> <li>Accounting for Departments (excluding Mark-up Account).</li> <li>Accounting for Leases with reference to AS-19.</li> </ol>	<b>12</b>	CO3; CO4

  
**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.)


## Suggested Readings:

1. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2019). "Accounting: Text and Cases" - McGraw-Hill Education India.
2. Batra, J. K. (2018). "Accounting and Finance for Non-finance Managers" - Sage Textbook.
3. Bhattacharyya, A. K. (2021). "Essentials of Financial Accounting," 6th ed. - PHI Learning.
4. Narayanaswamy, R. (2020). "Financial Accounting: A Managerial Perspective," 7th ed. - PHI Learning.
5. Dam, B. B., & Gautam, H. C. (2011). "Financial Accounting" - Gayatri Publications, Guwahati.
6. Goldwin, N., Alderman, W., & Sanyal, D. (2016). "Financial Accounting" - Cengage Learning, Boston.
7. Goyal, B. K., & Tiwari, H. N. (2021). "Financial Accounting" - Taxman Publication, New Delhi.
8. Horngren, C. T., & Philbrick, D. (2014). "Introduction to Financial Accounting" - Pearson Education, London.
9. Kumar, A. (2018). "Financial Accounting" - Singhal Publication.
10. Lal, J., Srivastava, S., & Abrol, S. (2017). "Financial Accounting Text & Problems" - Himalaya Publishing House, Mumbai.
11. Lt Bhupinder. (2020). Financial Accounting – Concepts and Applications. Cengage.
12. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.
13. Monga, J. R., & Bahadur, R. (2022) Financial Accounting: Concepts and Applications. Scholar Tech Press, New Delhi.
14. Mukherjee. (2022). Financial Accounting. Oxford University Press
15. Sah, R. K. (2019). Concept Building Approach to Financial Accounting. Cengage Learning India Pvt. Ltd.
16. Sehgal, A., & Sehgal D. (2021). Fundamentals of Financial Accounting. Taxman.
17. Sehgal, D. (2022). Financial Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.
18. Shah, P. (2019). Financial Accounting for Management. Oxford University Press
19. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2017). Advanced Accounts. Vol.-I. Sultan Chand Publishing, New Delhi.
20. Tulsian, P. C. (2023). Financial Accounting. S Chand Ltd., New Delhi.

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

  
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.)



# NAME OF THE COURSE: BUSINESS ORGANISATION

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: FIRST**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor Course	<b>COUAMNT1</b>	2	4	60

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

**Course Objectives:** To acquaint learners with the basics of Business concepts and functions, and forms of Business Organization.


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

- CO1** Distinguish and explain each form of business and examine the dynamics of the most suitable form of business organization in different situations.
- CO2** Evaluate the various elements affecting the business environment.
- CO3** Analyse business models for different organizations.
- CO4** Record and report emerging issues and challenges of business organizations.
- CO5** Defend changes in the working pattern of modern organizations.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<p><b>Concept of Business:</b> Concepts of Business, Trade, Industry and Commerce; Objectives and functions of Business.</p> <p><b>Choice and Forms of Business Organisation-</b> Sole Proprietorship; Joint Hindu Family Firm; Partnership Firm; Joint Stock Company; Cooperative Society; Limited Liability Partnership – Meaning, Characteristics, Advantages and Disadvantages.</p> <p>Joint Stock Company– Meaning, Characteristics, Advantages and Disadvantages;</p>	<b>8</b>	CO1
<b>II</b>	<p><b>Sole Proprietorship:</b> Formation, Registration and Management;</p> <p><b>Co-operative Society:</b> Types of Co-operative Society, Incorporation of Co-operative Societies, Application of different processes of Management in Cooperative Sector – Production, Human Resource Management, Marketing &amp; Finance.</p>	<b>12</b>	CO2
<b>III</b>	<p><b>Partnership Firm:</b> Types of Partnership; Partners; Formation of Partnership- Necessities as Partnership Act-1932, Partnership Deed, Registration of Partnership Firm.</p>	<b>15</b>	CO3

  
**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.)

Unit	Content	Lectures (Hours)	CO
	<p><b>Limited Liability Partnership:</b> Composition of a Limited Liability Partnership, Designated Partner, LLP Agreement; Responsibilities of partners in a Limited Liability Partnership, LLP Registration Process; Forms- FiLLiP, RUN LLP, Form 3, Form 8, Form 11, Form 24</p> <p><b>Difference between LLP and general partnership.</b></p>		
IV	<p><b>Joint Stock Company:</b> Types/ Classification of Companies; Process of Incorporation of a Private Company; Steps for Incorporation of Public Company; Promotion of a Company.</p> <p>Incorporation of One Person Company.</p> <p>Charter Documents of Companies - Memorandum of Association, Articles of Association- with Contents (as per Companies Act, 2013).</p>	15	CO3
V	<p><b>Start-ups:</b> Meaning, Startup India Policy, Eligibility for becoming a Startup Company, Process of Recognition as Startups.</p>	10	CO4 & CO5

### Suggested Readings:

1. Barry, J., Chandler, J., Clark, H., Johnston, R., & Needle, D. (1999). Organisation and Management: A Critical Text. Cengage Learning.
2. Jain, D.K. Law & Procedure of Limited Liability Partnership.
3. A.K. Majumdar, Dr. G.K. Kapoor, Sanjay Dhamija Company Law and Practice; Taxmann
4. Vijaya Kumar Ivaturi, et al The Manual for Indian Startups.
5. Basu, C. R. (2017). Business Organisation and Management. McGraw Hill Education.
6. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications
7. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
8. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.

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



**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 Vidyapith,  
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.)



# NAME OF THE COURSE: INTRODUCTION TO INDIAN FINANCIAL SYSTEM

PROGRAMME: B.COM. (HONS.)

YEAR: FIRST

SEMESTER: FIRST

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor Course	<b>COUAMNT2</b>	2	4	60

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

**Course Objectives: The course objectives include:**

1. Providing students with an overview of the Indian financial system.
2. Explaining the historical development of India's financial system.
3. Introducing students to financial institutions, including commercial banks, non-banking institutions, and regulatory bodies.
4. Covering financial markets, including money markets and capital markets.
5. Discussing various financial services and their classifications.
6. Highlighting the role of regulatory institutions like RBI, NABARD, and SEBI in economic development.
7. Emphasizing
8. the importance of the financial system in promoting economic development.

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

**CO1** Understand about India's financial system and its the historical context.

**CO2** Understand the fabrication of Indian Financial markets.

**CO3** Understand the concepts of Money Market and Capital Market.


**CO4** Examine the Financial Services Industry

**CO5** Functioning of different players in financial market including Regulators.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>Overview of Indian financial system:</b> Tracing the history of Indian financial system, components of Indian financial system, constitution of Indian financial system to economic development.	<b>10</b>	CO1
<b>II</b>	<b>Financial institutions:</b> Commercial Banking - Nationalization of commercial Banks, Narasimhan Committee Report, Structure of Commercial Banks in India, Functions, Asset structure of Commercial banks. Sources of funds. Investment of funds. Investment policy, NPA's. Non-Banking Institutions - SFC's SIDC's LIC, Mutual funds, EXIM Bank- Constitution, objectives and functions.	<b>12</b>	CO2

  
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 Vidyapith,  
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.)

Unit	Content	Lectures (Hours)	CO
III	<b>Financial market:</b> Money Market - Components, Characteristics of a developed money market. Functions and Instruments. Capital market - Primary & Secondary - Meaning, Objectives, Functions, Components of Capital Market, Instruments Traded, Methods of Marketing Securities, and Components of primary market. Intermediaries, Stock Market, Stock Exchange, NSE, BSE, Derivatives.	14	CO3
IV	<b>Financial services:</b> Classification - Fund Based, Non Fund Based and Modern Services - Hire Purchasing -Leasing - Portfolio Management - Merchant Banking - Factoring. Debt management.	12	CO4
V	<b>Regulatory institutions:</b> RBI - Organisation, objectives, role and functions, monetary policy of RBI, NABARD, SEBI - Organisation and Objectives.	12	CO5

### Suggested Readings:

1. M. Y. Khan - Indian financial System, Tata McGraw Hill
2. L.M. Bhole - Financial institutions & markets, Tata McGraw Hill.
3. Dr. Garima Kaneria, Dr. Mukesh Agarwal, Surbhi Umesh Rathod, Dr. Nazia Jamal, Dr. Pratheep K- Indian Financial System & Capital Market, Infinity Publication Pvt. Ltd
4. P.N. Varshney & D.K., Mittal - India Financial Systems, Sultan Chand & Sons.
5. Shashi K. Gupta, Nisha Aggarwal, Neeti Gupta - Indian Financial System, Kalyani Publishers.
6. Gordan & K. Natarajan - Financial Markets & Services, Himalaya Publishing House.

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

  
**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 Vidyapith,  
 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.)

**NAME OF THE COURSE: FUNDAMENTALS OF BOOK KEEPING AND ACCOUNTING**

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: FIRST**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	<b>COUAMDT1</b>	1	3	45

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

**Course Objective:**

- To impart conceptual knowledge on basic accounting, book-keeping and recording business transactions along with the different theories and practices of accounting.
- To develop the skill of recording business transactions and to prepare financial statements of any type of firm or business organization.

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

- CO1** Understand the objectives and importance of accounting and also, they will have knowledge on different accounting standards and practices applicable to the different entities in India.
- CO2** Record business transaction in journals, ledger and trial balance.
- CO3** Understand the importance of financial statements and how to prepare the profit and loss statement; trading account; income and expenditure account and a balance sheet.
- CO4** Practically record the transactions in computers using software.
- CO5** Defend changes in the working pattern of modern organisations.

Unit	Content	Lectures (Hours)	CO
I	<b>Introduction of Book-keeping and Accounting:</b> Meaning, Importance and Need; Accounting information: meaning, users and utilities, sources of accounting information. Conceptual Framework of Accounting: –Basic Accounting Terms; Branches of Accounting; Bases of Accounting: Cash Basis and Accrual Basis; Capital receipts and expenditures; Revenue receipts and expenditures; Accounting Concepts & Conventions; Meaning of GAAP (Generally Accepted Accounting Principles); Introduction to IFRS (International Financial Reporting Standards) & Indian Accounting Standards (Meaning, needs and scope).	10	CO1

  
**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 Vidyapith,  
 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.)



Unit	Content	Lectures (Hours)	CO
II	<b>Fundamentals of Double Entry Book-keeping System:</b> Meaning, Advantage and comparison with conventional accounting system; Classification of Accounts: Personal, Real and Nominal Accounts; Rules of debit and credit; Meaning and analysis of transactions using accounting equation; Source documents required for Accounting: Vouchers, petty cash and cash vouchers, cash and credit memo, debit and credit note, Pay-in slip, withdrawal slip, Cheque.	12	CO2
III	<b>Recording of transactions:</b> Preparation of journal, special purpose books, cash book (including bank transactions), Purchase book and Sales Book; Preparation of Ledger & Trial Balance (Simple Problems). Bank Reconciliation Statement- Meaning, need and preparation. Detection and Rectification of Errors.	11	CO3
IV	Concept and application of depreciation, provisions and reserves. Financial statement of Sole-Proprietorship firm: -Trading and Profit and Loss Account; Preparation of Balance Sheet; Financial statement of Not-for-profit organisation: - Receipts and Payments A/c; Income and Expenditure Account (Simple Problems).	12	CO4

### Suggested Readings:

1. Shukla, S.M.. Financial Accounting. Sahitya Bhawan Publications. Agra
2. Goyal & Tiwari. Financial Accounting. Taxmann Publication. New Delhi
3. Tulsian & Tulsian. Financial Accounting. S. Chand Publication. New Delhi.
4. Gupta, R.L and Radhaswamy, M. Financial Accounting; Sultan Chand and Sons, New Delhi.

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



**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.)



# NAME OF THE COURSE: INTRODUCTION TO INDIAN TAX SYSTEM

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: FIRST**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	<b>COUAMDT2</b>	1	3	45

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

**Course Objective:** To provide students with conceptual knowledge of tax laws in India and to create an understanding of the Income tax, GST framework as well as taxes levied by State Government and Local Bodies


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

- CO1** Understand the basics of Taxation and various structures & central and state powers of Taxation.
- CO2** GST Laws and develops an understanding of its structure with an emphasis on GST Premise
- CO3** Understand the basics of excise duty.
- CO4** Understand the basics of income tax in India & Computation of Income from salary.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>INTRODUCTION:</b> Meaning of Tax, Taxation–Types of Tax, Differences between Direct and Indirect Tax, Objectives of Tax, Concerned authorities (CBDT and CBIC), Central and State Powers of Taxation, Distribution of Revenues between Centre and States (Schedule VII of the Constitution of India) - Constitutional Provisions.	<b>8</b>	CO1
<b>II</b>	<b>INTRODUCTION TO GOODS AND SERVICES TAX:</b> Overview of GST, Genesis of GST in India, Concept of GST, Dual GST Model, Salient features of GST, Benefits of GST, Taxes Subsumed and Not Subsumed by GST, Structure of GST- SGST, CGST, UTGST and IGST; Levy and collection of GST; Constitutional provisions; GST Compensation Cess. <b>GST Council:</b> Introduction- Need- Structure- Recommendations- Features- Article 279A of Constitution of India.	<b>15</b>	CO2
<b>III</b>	<b>EXCISE DUTY AND ITS PROVISIONS:</b> Overview of Excise duty, Types of Excise duty, Excise duty before and after GST, Excise Duty on petroleum and liquor. Point of differences between excise duty and GST.	<b>14</b>	CO1 & CO3

  
**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 Vidyapith,  
 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.)

Unit	Content	Lectures (Hours)	CO
	<b>TAXES OF THE STATE GOVERNMENT AND LOCAL BODIES:</b> Tax on Professions, Trade and Callings; Motor Vehicles' Tax; Tax on Electricity; Stamp Duty; Land Revenue and other taxes; Tax on Land and Buildings (Property Tax); Entertainment Tax.		
<b>IV</b>	<b>INCOME TAX:</b> Introduction, Basic Definitions, Financial year and assessment year. Income tax slabs, Exempted income, Income tax Calculation- Salary Income.	<b>8</b>	CO4

### Suggested Readings:

1. V. P. Gaur & D. B. Narang: Income Tax – Law & Practice; Kalyani Publishres, Ludhiana
2. Ahuja, Girish & Ravi Gupta: Systematic Approach to Income Tax; Bharat Law House, New Delhi
3. H. C. Mehrotra: Income Tax Law; Sahitya Bhawan, Agra
4. Pagore, Dinkar: Law and Practice of Income Tax; S. Chand & Sons, New Delhi
5. V. K. Singhania: Students' Guide to Income Tax, Taxman Publications (P) Ltd. Delhi
6. Singh R. K. & A. K. Garg: Aaykar Vidhan Aur Lenkhe; Swati Pub., Meerut
7. Singh R. K. & A. K. Garg: Income Tax Law and Accounts; Swati Pub., Meerut
8. CA Sanjay M Dhariwal : Goods and Services Tax
9. CA (Dr) K. M Bansal: GST & Customs Law, Taxmann's Publications.
10. Indirect Taxes: V.S.Datey ; Taxmann Publications Private Limited
11. Dr. Girish Ahuja and Dr. Ravi Gupta: Systematic approach to Indirect taxation including GST and Customs.

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

  
**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 Vidyapith,  
 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.)

# NAME OF THE COURSE: FINANCIAL LITERACY

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: FIRST**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	<b>COUAMDT3</b>	1	3	45

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

**Course Objective:** The course aims to offer an integrated approach to understand the concepts and applications of financial planning.


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

- CO1** Describe the importance of financial literacy and list out the institution;
- CO2** Prepare financial plan and budget and manage personal finances;
- CO3** Open, avail, and manage/operate services offered by banks;
- CO4** Plan for life insurance and property insurance;
- CO5** Select instrument for investment in shares.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>Introduction</b> Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.	<b>14</b>	CO1
<b>II</b>	<b>Financial Planning and Budgeting</b> Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National financial planning and preparing budget; Budget surplus and Budget deficit.	<b>15</b>	O2
<b>III</b>	<b>Banking Services:</b> Types of banks; Banking products and services - Various services offered by banks; Types of bank deposit accounts - Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans - short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks; Banking complaints and Ombudsman.	<b>10</b>	O3

  
**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 Vidyapith,  
 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.)



Unit	Content	Lectures (Hours)	CO
IV	<p><b>Protection and Investment Related Financial Services:</b></p> <p><b>Life Insurance Policies-</b> Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance.</p> <p>Property Insurance Policies offered by various general insurance companies.</p> <p><b>Investment avenues</b> in Equity and Debt Instruments, Mutual Funds.</p>	6	CO4 & CO5

### Suggested Readings:

1. Avadhani V.A.(2019) Investment Management Mumbai Himalaya Publishing House Pvt. Ltd.
2. Chandra,P.(2012)Investment Game: How to win. New Delhi; Tata Mc GrawHill
3. Kothari,R.(2010). Financial services in India; Concepts and Application, New Delhi, Sage Publications INDIA Pvt Ltd.
4. Zokaityte, A (2017). Financial literacy Education. Palgrave Mcmillan.
5. Financial Literacy Hand Book SEBI.

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



**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 Vidyapith,  
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.)



# NAME OF THE COURSE: INTRODUCTION TO STOCK MARKET

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: FIRST**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	<b>COUASET1</b>	1	3	45

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

**Course Objective:** The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to acquaint students with the different terminologies, and strategies, related to investment in the stock mark trading on the stock exchange.


**Course Outcome:** - To impart working knowledge on the stock market to students from other disciplines. After completion of the course, learners will be able to:

- CO1** Explain the basic concept of securities market;
- CO2** Practice trading on stock market;
- CO3** Analyze the legal framework of securities market;
- CO4** Explain different segment of Stock Exchange;
- CO5** Understand and perform demat trading

Unit	Content	Lectures (Hours)	CO
<b>I</b>	Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Development of Securities market in India. Primary Market, Secondary Market and Derivative Market.	<b>12</b>	CO1
<b>II</b>	<b>Market Participants:</b> Stock Broker, Investor, Depositories, Clearing House, Speculator, Hedger, Arbitrators, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information.	<b>11</b>	CO2
<b>III</b>	<b>Functionaries on Stock Exchanges:</b> Brokers, Sub Brokers, Brokerage houses, Market Makers, Jobbers, Portfolio Consultants, Institutional Investors.  <b>Stock Market Terminologies:</b> - Limit order, bull Market, bear market, delivery of stock and bond; Put, call and stop loss; Booking profit and loss; Short and long trading options; Pricing of Issues; Offer Documents;	<b>11</b>	CO3

  
**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 Vidyapith,  
 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.)

Unit	Content	Lectures (Hours)	CO
IV	<p><b>SEBI</b> – Introduction, Role, Its powers, Objectives, Scope &amp; Functions. Investors Protection: - Grievances concerning stock exchange and dealings and their removal;</p> <p><b>Demat Trading:</b> Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading.</p>	11	CO4 & CO5

### Suggested Readings:

1. Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
2. Benjamin, G. (1949). The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J. M. (2001). How The Stock Market Works? New York: Prentice Hall Press.
4. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers.
5. Bodie, Kane, Markus and Mohanty: Investments (Eighth Edition), McGraw Hill, New Delhi.
6. SEBI Regulations from SEBI Website.

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

  
**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.)

# NAME OF THE COURSE: STATISTICS FOR BUSINESS

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: FIRST**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	<b>COUASET2</b>	1	3	45

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

**Course Objective:** To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations.


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

- CO1** Explain the basic concept of statistics;
- CO2** Understand the meaning and various tools of measurement of central tendency in statistics;
- CO3** Understand the basic concept of measurement of dispersion in statistics and the various tools used.
- CO4** Understand the relationship between two variables with the help of various tools in statistics;

Unit	Content	Lectures (Hours)	CO
<b>I</b>	Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization; Methods of Investigation- Census and Sampling; Collection of Data- Primary and Secondary Data; Editing of Data; Classification of data- Univariate, Bivariate and Multivariate data; Time Series and Cross-Sectional data; Frequency Distribution and Statistical Series, Tabulation of Data; Diagrammatical and Graphical Presentation of Data.	<b>12</b>	CO1
<b>II</b>	<b>Measures of Central Tendency</b> – Mean, Median, Mode, Geometric Mean and Harmonic Mean, Moving Average, Quartile, Percentile, Decile.	<b>11</b>	CO1
<b>III</b>	<b>Dispersion</b> – Range, Inter Quartile Range, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, <b>Skewness:</b> Test of Skewness, Its Importance, Co-efficient of Skewness.	<b>11</b>	CO2

  
**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 Vidyapith,  
 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.)



Unit	Content	Lectures (Hours)	CO
IV	<b>Correlation-</b> Meaning, Application, types and degree of correlation, Methods -Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	11	CO3

### Suggested Readings:

1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Sharma J.K., Business Statistics, Pearson Education.
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.
5. Stine and Foster, Statistics for Business (Decision making and Analysis), Pearson.
6. S.P. Gupta, Statistical Methods, Sultan Chand & Sons.
7. Levin and Rubin, Statistics for Management, Pearson.

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



**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 Vidyapith,  
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.)



# NAME OF THE COURSE: INTRODUCTION TO E- COMMERCE

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: FIRST**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	<b>COUASET3</b>	1	3	45

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

**Course Objective:** The course aims to enhance skills for effective and contemporary applications of E-Commerce.


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

- CO1** Describe the challenging needs of the society in the field of E-commerce;
- CO2** Identify various activities and operations in the context of online transactions;
- CO3** Describe various e-payment systems;
- CO4** Analyse security issues in E-commerce and determine various provisions in the IT Act, 2000.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>Introduction to E-Commerce</b> <ol style="list-style-type: none"> <li>1. Concepts and significance of E-commerce.</li> <li>2. Driving forces of E-commerce.</li> <li>3. E-commerce business models.</li> <li>4. Functions of E-Commerce.</li> <li>5. Types of E-Commerce.</li> <li>6. E-Commerce Systems and Prerequisites.</li> <li>7. Scope of E-Commerce.</li> <li>8. E-Commerce Models.</li> <li>9. E-Commerce Activities and Operations.</li> <li>10. Various manpower associated with E-commerce activities.</li> <li>11. Types of E-Commerce Providers and Vendors.</li> <li>12. Modes of operations associated with E-Commerce.</li> <li>13. E-Commerce applications in various industries.</li> <li>14. E-marketing, E-tailing, online services, e-auctions, online portal, online learning, e-publishing, and e-entertainment.</li> <li>15. Online shopping.</li> </ol>	<b>20</b>	CO1
<b>II</b>	<b>E-payment System</b> <ol style="list-style-type: none"> <li>1. E-payment Methods: Debit card, Credit card, Smart cards, E-Money, E-Wallets.</li> <li>2. Digital signatures: Procedures and legal position.</li> <li>3. Payment gateways.</li> <li>4. Online banking concepts and importance.</li> <li>5. Electronic fund transfer.</li> </ol>	<b>13</b>	CO2 & CO3

  
**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 Vidyapith,  
 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.)

Unit	Content	Lectures (Hours)	CO
	6. Automated Clearing House. 7. Automated Ledger Posting. 8. Emerging modes and systems of E-payment (M-Paisa, PayPal, and other digital currency). 9. UPI Apps, Aadhar Enabled Payment Systems, BHIM App. 10. E-payments risks.		
<b>III</b>	1. Security and Legal Aspects of E-commerce 2. E-commerce security: Meaning and issues. 3. Security threats in the E-commerce environment. 4. Security intrusions and breaches. 5. Attacking methods like hacking, sniffing, cyber-vandalism, etc. 6. Technology solutions: Encryption.	<b>12</b>	CO4

### Suggested Readings:

1. Agarwala, K. N., Lal, A., & Agarwala, D. (2000). Business on the Net: An Introduction to the whats and hows of E-commerce. Noida, Uttar Pradesh: Macmillan Publishers India Limited.
2. Awad, E. M. (2009). Electronic Commerce from vision to fulfillment. Delhi: PHI Learning.
3. Bajaj, K. K., & Debjani, N. (2005). E-Commerce. New Delhi: Tata McGraw Hill Education.
4. Chhabra, T.N., Jain, H. C., & Jain, A. An Introduction to HTML. Delhi: Dhanpat Rai & Co.
5. Dietel, H. M., Dietel, P. J., & Steinbuhler, K. (2001). E- Business and E- commerce for Managers. New Jersey: Prentice Hall.
6. Diwan, P., & Sharma, S. (2002). Electronic commerce- A Manager's Guide to E- Business. Delhi: Vanity Books International.
7. Kosiur, D. (1997). Understanding Electronic Commerce. New Delhi: Prentice Hall of India Pvt. Ltd.
8. Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). Electronic Commerce: A Managerial Perspective. New Jersey: Prentice Hall Publishing.
9. Whiteley, D. (2000). E-Commerce: Strategy, Technologies and Applications. New York: McGraw Hill.
10. P.T. Joseph, S. J. (2019). E-Commerce: An Indian Perspective. New Delhi: PHI Learning Pvt. Ltd.
11. Ram Akshya, CA (2021). E-Commerce Operators (Law, Policy & Procedures). New Delhi: Bharat Law House Pvt. Ltd.

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

  
**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 Vidyapith,  
 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.)

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



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

**Syllabus for 04 Year UG Programme**

*with Multiple Entry – Exit Option 2023-24*

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

**FIRST YEAR**

**SECOND SEMESTER (20 Credits)**


  
**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.)



# Syllabus for 04 Year UG Programme (with Multiple Entry – Exit Option 2023-24)

## FIRST YEAR – SECOND SEMESTER (20 Credits)

### Syllabus Structure at a Glance

COURSE TYPE	COURSE CODE	NAME OF THE COURSE	CREDIT				Level of Course	EVALUATION SCHEME			REMARKS
			L	T	P	Total		IA	ESE	Sub-Total	
<b>MAJOR</b>	COUBMJT1	Corporate Accounting	3	1	0	<b>4</b>	2	30	70	100	The Course shall be taken by students of Commerce.
<b>MINOR</b> <i>(Any One)</i>	COUBMNT1	Business Communication	3	1	0	<b>4</b>	2	30	70	100	The Course shall be taken by the students of: <ul style="list-style-type: none"> <li>Commerce (only 120 Students).</li> <li>Another department of GGV (only 120 Students).</li> </ul>
	COUBMNT2	Principles of Management	3	1	0	<b>4</b>	2	30	70	100	
<b>Multi-Disciplinary Course (MDC)</b> <i>(Any One)</i>	COUAMDT1	Fundamental of Book-Keeping & Accounting	2	1	0	<b>3</b>	1	30	70	100	The Course shall be taken by students who are from non-Commerce discipline in 10+2.
	COUAMDT2	Introduction to Indian Tax System	2	1	0	<b>3</b>	1	30	70	100	
	COUAMDT3	Financial Literacy	2	1	0	<b>3</b>	1	30	70	100	
<b>Ability Enhancement Course (AEC)</b>		--				<b>2</b>	1	30	70	100	The students shall have to take one of the language disciplines offered by GGV.
<b>Skill Enhancement Course (SEC)</b> <i>(Any One)</i>	COUASET1	Introduction to Stock market	2	1	0	<b>3</b>	1	30	70	100	The students shall have to take any of the courses offered by GGV.
	COUASET2	Statistics for Business	2	1	0	<b>3</b>	1	30	70	100	
	COUASET3	Introduction to E-Commerce	2	1	0	<b>3</b>	1	30	70	100	
<b>Value Added Course-3</b> VAC – 3		---				<b>2</b>	1	30	70	100	The students shall have to take the course offered by GGV.
<b>Value Added Course-4</b> VAC – 4		----				<b>2</b>	1	30	70	100	

  
**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.)

## NAME OF THE COURSE: CORPORATE ACCOUNTING

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: SECOND**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major Course	<b>COUBMJT1</b>	2	4	60

**Pedagogy:** Interactive Lectures, Case Studies and Problem-solving, Group Discussions and Activities, Software Applications, Presentation.

**Course Objectives: The course objectives include:**

1. Equip students with a fundamental understanding of corporate accounting principles and practices.
2. Develop the ability to prepare and interpret financial statements of companies, including one-person companies.
3. Cultivate critical thinking and problem-solving skills in applying accounting standards to corporate transactions.
4. Familiarize students with the legal framework and ethical considerations associated with corporate reporting.
5. Introduce students to the concepts of internal reconstruction, amalgamation, and financial reporting requirements.
6. Describe the rationale, merits, and demerits of issuing bonus shares for a company.
7. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software.
8. Prepare balance sheet after Internal Reconstruction of company.
9. Analyze the case study of major amalgamations of companies in India.
10. Describe the process of e-filing of annual reports of companies.

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

- CO1** Explain the theoretical and regulatory framework governing corporate accounting.
- CO2** Prepare and interpret financial statements of companies as per relevant accounting standards.
- CO3** Analyze the impact of internal reconstruction and amalgamation on financial statements.
- CO4** Understand and appreciate the significance of corporate governance and ethical practices in financial reporting.
- CO5** Identify and apply relevant accounting standards to various corporate transactions

  
**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.)

Unit	Content	Lectures (Hours)	CO
I	<p><b>1.) Introduction to Corporate Accounting: -</b> Records of accounts to be maintained by a company.</p> <p><b>2.) Accounting for Share Capital &amp; Debentures: -</b>  <b>(A) Accounting for Share Capital:</b> Types of shares; Issue of Shares; Accounting Treatment of Premium, Buy-back of Shares; Bonus Shares; Rights Issue, ESOPs, ESPS, Sweat Equity Shares; Underwriting; and Accounting for Book Building. Redemption and Conversion of preference shares.  <b>(B) Accounting for Debentures:</b> Accounting Treatment of Issue of Debentures, Debenture Redemption Reserve, Redemption of Debentures and Conversion of Debentures into Shares. Deferred Tax.            [In reference to Relevant Accounting Standards (AS and Ind AS)]</p>	12	CO1 & CO5
II	<p><b>Preparation of Financial Statements of Companies: -</b> Preparation and Presentation of Financial Statements; Quarterly, Half yearly and Annual Financial Statement pursuant to Listing Regulations; Depreciation provisions and Reserves; Determination of Managerial Remuneration, various disclosures under the Companies Act, 2013, Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities.</p>	12	CO2 & CO5
III	<p><b>Amalgamation &amp; Internal Reconstruction of Companies: -</b>  <b>1.) Amalgamation of Companies:</b> Concepts, Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.  <b>2.) Internal Reconstruction:</b> Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.</p>	12	CO1 & CO3

  
**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.)



Unit	Content	Lectures (Hours)	CO
IV	<p><b>Accounts of Holding Companies/Parent Companies:</b></p> <ul style="list-style-type: none"> <li>Understanding holding and subsidiary companies. Consolidated financial statements and their components (as defined by AS-21/ Ind AS-110) for a single subsidiary company with Eliminating inter-company transactions from consolidated statements.</li> <li>Accounting for various items in consolidated statements, such as: Minority interest, Goodwill, Dividends, Bonus shares, Pre-acquisition profits/Reserves and losses, Unrealized Profit, Contingent liabilities, Revaluation of assets, Preference Share Capital/ Debentures in Subsidiary Company and Miscellaneous Expenditures.</li> </ul>	12	CO3 & CO5
V	<p><b>Liquidation of Companies Under Company act 2013: -</b></p> <ul style="list-style-type: none"> <li>Liquidation meaning and methods; Court-ordered (Tribunal) vs. voluntary liquidation processes; Roles of the liquidator and list of contributories; Order of settling claims, including preferential creditors.</li> <li>Preparing financial statements for liquidation [Statement of Affairs, Deficiency/Surplus account (List H), Liquidator's Final Statement of Account; B List Contributories; Receiver for Debenture Holders].</li> </ul>	12	CO1 & CO4

### Suggested Readings:

- Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. New Jersey: John Wiley & Sons.
- Dam, B. B. & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.
- Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxmann Publication.
- Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning.
- Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
- Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.
- Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. New Delhi: Tata McGraw Hill Education.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.
- Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication.
- Tulsian, P. C., & Tulsian, B. (2016). Corporate Accounting. S. New Delhi: Chand Publishing.

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

  
**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 Vidyapith,  
 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.)

# NAME OF THE COURSE: BUSINESS COMMUNICATION

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: SECOND**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor Course	<b>COUBMNT1</b>	2	4	60

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

**Course Objective:** The course aims to enhance written and verbal communication presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment


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

- CO1** Realize the significance of effective communication in business.
- CO2** Learn business vocabulary and understand varied ways/methods to present business plans.
- CO3** Gain knowledge on drafting of official letters and documents.
- CO4** Develop appropriate skills for digital platforms.
- CO5** Develop appropriate skills for report writing and different ways of documentation

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>Communication Roles and Flows in Organizations:</b> Introduction to the essentials of Business Communication process of communication and documentation in business.	<b>07</b>	<b>CO1</b>
<b>II</b>	<b>Business Language and Presentation:</b> Business, commercial and managerial vocabulary – terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations.	<b>08</b>	<b>CO2</b>
<b>III</b>	<b>Business Correspondence:</b> Inviting quotations, sending quotations, placing orders, Social and public relations correspondence; Reading and writing shorter business messages invitations, thank you notes, greetings and congratulations.	<b>15</b>	<b>CO3</b>
<b>IV</b>	<b>Technology and Business Communication:</b> Use of digital platforms in business communication; Handling online orders, complaints and other sales correspondence, use of social media tools for advertising, buying and selling; publicizing business ideas through blogs, web-pages etc.; webinars and conference calls. Privacy and data security issues in business communication.	<b>15</b>	<b>CO4</b>

  
**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 Vidyapith,  
 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.)

Unit	Content	Lectures (Hours)	CO
V	<b>Business Documentation:</b> Drafting simple contracts and deeds (non-legal); Project on legal documentation for bank transactions; Contract of employment etc.; note-sheet; Creating, storing/ archiving and retrieving folders/ documents. Document sharing and collaborative working; Privacy and data security issues in business documentation.	15	CO5

### Suggested Readings:

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

**Note: Latest edition of text book may be used.**



**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 Vidyapith,  
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.)



## NAME OF THE COURSE: PRINCIPLE OF MANAGEMENT

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: SECOND**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor Course	<b>COUBMNT2</b>	2	4	60

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

**Course Objective:** The objective of the course is to provide an understanding of basic concepts, principles and practices of management. The aim is to inculcate the ability to apply multifunctional approach to organizational objective.

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

- CO1:** Student should demonstrate an understanding of fundamental management concepts, theories and principles.
- CO2:** Understanding the historical development of management theories and practice.
- CO3:** Understanding the role of Planning and organizing function in management of every aspect of life.
- CO4:** Understanding the role and significance of directing function and through insight on various motivation and leadership theories which can helpful in real-life.
- CO5:** Understanding the essence of coordination and controlling function of management and how it evident in real-life.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>Management: Concept/ meaning, Nature</b> Functions, Process, Scope and Significance of Management. Role of Vedic values and ethics in Management, Difference between Management and Administration, Evolution of Management though Early contributions: Taylor and Scientific Management, Fayol's Administrative Management, Managerial Ethics.	<b>10</b>	<b>CO1</b>
<b>II</b>	<b>Planning</b> – Meaning, Nature, Scope, Objective, Functions and Significance of Planning, Elements and Steps of Planning, Strategies and Policies.  <b>Origination</b> – Meaning, Definition, Types, Scope Principles, Line and Staff Relationship Authority, Delegation and Decentralization. Staffing	<b>10</b>	<b>CO2</b>

  
**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 Vidyapith,  
 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.)

Unit	Content	Lectures (Hours)	CO
III	<b>Direction and Coordination:</b> Meaning and definition of direction, importance and principles of direction, meaning of supervision, Coordination: Meaning, elements, and importance of coordination, cooperation and coordination, steps for effective coordination,	12	CO3
IV	<b>Motivation and Leadership</b> –Motivation Concept, Form of employee motivation, Need for motivation, Theories of motivation. <b>Leadership</b> -Meaning and function of a Leader, Characteristics of effective Leadership, types and theories of leadership and Leadership Styles.	14	CO4
V	<b>Controlling:</b> Definition, meaning, elements, Importance, controlling procedure Controlling, Types of control techniques, requirements of good control system responsibility accounting PERT and CPM, use of Computers and IT in Management control.	14	CO5

### Suggested Readings:

1. Dr. S. C. Saxsena- Principles of Management
2. Rajive Jain –Business Management
3. Neeru Vasishth – Principles of Management
4. Ramasamy.T –Principles of Management
5. Durai,P- Principles of Man
6. Drucker, F. Peter - Management-Tasks, Responsibilities & Practices
7. Koontz “O” Donnel Weihrich - Elements of Management.
8. Koontz H, “O” Donnel C - Management-A Book of Reading.
9. Drucker, F. Peter - The Practice of Management.
10. Stoner - Principles of Management
11. William H. Newman and E. Kirby Wassen - The Process of Management.

**Note: Latest edition of text book may be used.**



**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 Vidyapith,  
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.)

**NAME OF THE COURSE: FUNDAMENTALS OF BOOK KEEPING AND ACCOUNTING**

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: SECOND**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	<b>COUAMDT1</b>	<b>1</b>	3	45

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

**Course Objective:**

- To impart conceptual knowledge on basic accounting, book-keeping and recording business transactions along with the different theories and practices of accounting.
- To develop the skill of recording business transactions and to prepare financial statements of any type of firm or business organization.

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

- CO1** Understand the objectives and importance of accounting and also, they will have knowledge on different accounting standards and practices applicable to the different entities in India.
- CO2** Record business transaction in journals, ledger and trial balance.
- CO3** Understand the importance of financial statements and how to prepare the profit and loss statement; trading account; income and expenditure account and a balance sheet.
- CO4** Practically record the transactions in computers using software.
- CO5** Defend changes in the working pattern of modern organisations.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>Introduction of Book-keeping and Accounting:</b> Meaning, Importance and Need; Accounting information: meaning, users and utilities, sources of accounting information. Conceptual Framework of Accounting: –Basic Accounting Terms; Branches of Accounting; Bases of Accounting: Cash Basis and Accrual Basis; Capital receipts and expenditures; Revenue receipts and expenditures; Accounting Concepts & Conventions; Meaning of GAAP (Generally Accepted Accounting Principles); Introduction to IFRS (International Financial Reporting Standards) & Indian Accounting Standards (Meaning, needs and scope).	<b>10</b>	CO1

  
**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.)



Unit	Content	Lectures (Hours)	CO
II	<b>Fundamentals of Double Entry Book-keeping System:</b> Meaning, Advantage and comparison with conventional accounting system; Classification of Accounts: Personal, Real and Nominal Accounts; Rules of debit and credit; Meaning and analysis of transactions using accounting equation; Source documents required for Accounting: Vouchers, petty cash and cash vouchers, cash and credit memo, debit and credit note, Pay-in slip, withdrawal slip, Cheque.	12	CO2
III	<b>Recording of transactions:</b> Preparation of journal, special purpose books, cash book (including bank transactions), Purchase book and Sales Book; Preparation of Ledger & Trial Balance (Simple Problems). Bank Reconciliation Statement- Meaning, need and preparation. Detection and Rectification of Errors.	11	CO3
IV	Concept and application of depreciation, provisions and reserves. Financial statement of Sole-Proprietorship firm: -Trading and Profit and Loss Account; Preparation of Balance Sheet; Financial statement of Not-for-profit organisation: - Receipts and Payments A/c; Income and Expenditure Account (Simple Problems).	12	CO4

### Suggested Readings:

1. Shukla, S.M.. Financial Accounting. Sahitya Bhawan Publications. Agra
2. Goyal & Tiwari. Financial Accounting. Taxmann Publication. New Delhi
3. Tulsian & Tulsian. Financial Accounting. S. Chand Publication. New Delhi.
4. Gupta, R.L and Radhaswamy, M. Financial Accounting; Sultan Chand and Sons, New Delhi.

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



**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.)

# NAME OF THE COURSE: INTRODUCTION TO INDIAN TAX SYSTEM

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: SECOND**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	<b>COUAMDT2</b>	1	3	45

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

**Course Objective:** To provide students with conceptual knowledge of tax laws in India and to create an understanding of the Income tax, GST framework as well as taxes levied by State Government and Local Bodies


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

- CO1** Understand the basics of Taxation and various structures & central and state powers of Taxation.
- CO2** GST Laws and develops an understanding of its structure with an emphasis on GST Premise
- CO3** Understand the basics of excise duty.
- CO4** Understand the basics of income tax in India & Computation of Income from salary.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>INTRODUCTION:</b> Meaning of Tax, Taxation–Types of Tax, Differences between Direct and Indirect Tax, Objectives of Tax, Concerned authorities (CBDT and CBIC), Central and State Powers of Taxation, Distribution of Revenues between Centre and States (Schedule VII of the Constitution of India) - Constitutional Provisions.	<b>8</b>	CO1
<b>II</b>	<b>INTRODUCTION TO GOODS AND SERVICES TAX:</b> Overview of GST, Genesis of GST in India, Concept of GST, Dual GST Model, Salient features of GST, Benefits of GST, Taxes Subsumed and Not Subsumed by GST, Structure of GST- SGST, CGST, UTGST and IGST; Levy and collection of GST; Constitutional provisions; GST Compensation Cess. <b>GST Council:</b> Introduction- Need- Structure- Recommendations- Features- Article 279A of Constitution of India.	<b>15</b>	CO2
<b>III</b>	<b>EXCISE DUTY AND ITS PROVISIONS:</b> Overview of Excise duty, Types of Excise duty, Excise duty before and after GST, Excise Duty on petroleum and liquor. Point of differences between excise duty and GST.	<b>14</b>	CO1 & CO3

  
**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 Vidyapith,  
 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.)

Unit	Content	Lectures (Hours)	CO
	<b>TAXES OF THE STATE GOVERNMENT AND LOCAL BODIES:</b> Tax on Professions, Trade and Callings; Motor Vehicles' Tax; Tax on Electricity; Stamp Duty; Land Revenue and other taxes; Tax on Land and Buildings (Property Tax); Entertainment Tax.		
<b>IV</b>	<b>INCOME TAX:</b> Introduction, Basic Definitions, Financial year and assessment year. Income tax slabs, Exempted income, Income tax Calculation- Salary Income.	<b>8</b>	CO4

### Suggested Readings:

1. V. P. Gaur & D. B. Narang: Income Tax – Law & Practice; Kalyani Publishres, Ludhiana
2. Ahuja, Girish & Ravi Gupta: Systematic Approach to Income Tax; Bharat Law House, New Delhi
3. H. C. Mehrotra: Income Tax Law; Sahitya Bhawan, Agra
4. Pagore, Dinkar: Law and Practice of Income Tax; S. Chand & Sons, New Delhi
5. V. K. Singhania: Students' Guide to Income Tax, Taxman Publications (P) Ltd. Delhi
6. Singh R. K. & A. K. Garg: Aaykar Vidhan Aur Lenkhe; Swati Pub., Meerut
7. Singh R. K. & A. K. Garg: Income Tax Law and Accounts; Swati Pub., Meerut
8. CA Sanjay M Dhariwal : Goods and Services Tax
9. CA (Dr) K. M Bansal: GST & Customs Law, Taxmann's Publications.
10. Indirect Taxes: V.S.Datey ; Taxmann Publications Private Limited
11. Dr. Girish Ahuja and Dr. Ravi Gupta: Systematic approach to Indirect taxation including GST and Customs.

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



**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 Vidyapith,  
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.)



# NAME OF THE COURSE: FINANCIAL LITERACY

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: SECOND**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	<b>COUAMDT3</b>	1	3	45

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

**Course Objective:** The course aims to offer an integrated approach to understand the concepts and applications of financial planning.


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

- CO1** Describe the importance of financial literacy and list out the institution;
- CO2** Prepare financial plan and budget and manage personal finances;
- CO3** Open, avail, and manage/operate services offered by banks;
- CO4** Plan for life insurance and property insurance;
- CO5** Select instrument for investment in shares.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>Introduction</b> Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.	<b>14</b>	CO1
<b>II</b>	<b>Financial Planning and Budgeting</b> Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National financial planning and preparing budget; Budget surplus and Budget deficit.	<b>15</b>	CO2
<b>III</b>	<b>Banking Services:</b> Types of banks; Banking products and services - Various services offered by banks; Types of bank deposit accounts - Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans - short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks; Banking complaints and Ombudsman.	<b>10</b>	CO3

  
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.)

Unit	Content	Lectures (Hours)	CO
IV	<p><b>Protection and Investment Related Financial Services:</b></p> <p><b>Life Insurance Policies-</b> Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance. Property Insurance Policies offered by various general insurance companies.</p> <p><b>Investment avenues</b> in Equity and Debt Instruments, Mutual Funds.</p>	6	CO4 & CO5

### Suggested Readings:

1. Avadhani V.A.(2019) Investment Management Mumbai Himalaya Publishing House Pvt. Ltd.
2. Chandra,P.(2012)Investment Game: How to win. New Delhi; Tata Mc GrawHill
3. Kothari,R.(2010). Financial services in India; Concepts and Application, New Delhi, Sage Publications INDIA Pvt Ltd.
4. Zokaityte, A (2017). Financial literacy Education. Palgrave Mcmillan.
5. Financial Literacy Hand Book SEBI.

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

  
**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 Vidyapith,  
 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.)

# NAME OF THE COURSE: INTRODUCTION TO STOCK MARKET

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: SECOND**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	<b>COUASET1</b>	1	3	45

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

**Course Objective:** The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to acquaint students with the different terminologies, and strategies, related to investment in the stock market trading on the stock exchange.

**Course Outcome:** - To impart working knowledge on the stock market to students from other disciplines. After completion of the course, learners will be able to:

- CO1** Explain the basic concept of securities market;
- CO2** Practice trading on stock market;
- CO3** Analyze the legal framework of securities market;
- CO4** Explain different segment of Stock Exchange;
- CO5** Understand and perform demat trading

Unit	Content	Lectures (Hours)	CO
<b>I</b>	Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Development of Securities market in India. Primary Market, Secondary Market and Derivative Market.	<b>12</b>	CO1
<b>II</b>	<b>Market Participants:</b> Stock Broker, Investor, Depositories, Clearing House, Speculator, Hedger, Arbitrators, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information.	<b>11</b>	CO2
<b>III</b>	<b>Functionaries on Stock Exchanges:</b> Brokers, Sub Brokers, Brokerage houses, Market Makers, Jobbers, Portfolio Consultants, Institutional Investors.  <b>Stock Market Terminologies:</b> - Limit order, bull Market, bear market, delivery of stock and bond; Put, call and stop loss; Booking profit and loss; Short and long trading options; Pricing of Issues; Offer Documents;	<b>11</b>	CO3

  
**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 Vidyapith,  
 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.)



Unit	Content	Lectures (Hours)	CO
IV	<p><b>SEBI</b> – Introduction, Role, Its powers, Objectives, Scope &amp; Functions. Investors Protection: - Grievances concerning stock exchange and dealings and their removal;</p> <p><b>Demat Trading:</b> Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading.</p>	11	CO4 & CO5

### Suggested Readings:

1. Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
2. Benjamin, G. (1949). The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J. M. (2001). How The Stock Market Works? New York: Prentice Hall Press.
4. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers.
5. Bodie, Kane, Markus and Mohanty: Investments (Eighth Edition), McGraw Hill, New Delhi.
6. SEBI Regulations from SEBI Website.

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

  
**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.)

# NAME OF THE COURSE: STATISTICS FOR BUSINESS

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: SECOND**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	<b>COUASET2</b>	1	3	45

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

**Course Objective:** To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations.


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

- CO1** Explain the basic concept of statistics;
- CO2** Understand the meaning and various tools of measurement of central tendency in statistics;
- CO3** Understand the basic concept of measurement of dispersion in statistics and the various tools used.
- CO4** Understand the relationship between two variables with the help of various tools in statistics;

Unit	Content	Lectures (Hours)	CO
<b>I</b>	Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization; Methods of Investigation- Census and Sampling; Collection of Data- Primary and Secondary Data; Editing of Data; Classification of data- Univariate, Bivariate and Multivariate data; Time Series and Cross-Sectional data; Frequency Distribution and Statistical Series, Tabulation of Data; Diagrammatical and Graphical Presentation of Data.	<b>12</b>	CO1
<b>II</b>	<b>Measures of Central Tendency</b> – Mean, Median, Mode, Geometric Mean and Harmonic Mean, Moving Average, Quartile, Percentile, Decile.	<b>11</b>	CO1
<b>III</b>	<b>Dispersion</b> – Range, Inter Quartile Range, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, <b>Skewness:</b> Test of Skewness, Its Importance, Co-efficient of Skewness.	<b>11</b>	CO2

  
**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 Vidyapith,  
 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.)

Unit	Content	Lectures (Hours)	CO
IV	<b>Correlation-</b> Meaning, Application, types and degree of correlation, Methods -Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	11	CO3

### Suggested Readings:

1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Sharma J.K., Business Statistics, Pearson Education.
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.
5. Stine and Foster, Statistics for Business (Decision making and Analysis), Pearson.
6. S.P. Gupta, Statistical Methods, Sultan Chand & Sons.
7. Levin and Rubin, Statistics for Management, Pearson.

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



**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 Vidyapith,  
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.)



# NAME OF THE COURSE: INTRODUCTION TO E- COMMERCE

**PROGRAMME: B.COM. (HONS.)**

**YEAR: FIRST**

**SEMESTER: SECOND**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	<b>COUASET3</b>	1	3	45

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

**Course Objective:** The course aims to enhance skills for effective and contemporary applications of E-Commerce.


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

- CO1** Describe the challenging needs of the society in the field of E-commerce;
- CO2** Identify various activities and operations in the context of online transactions;
- CO3** Describe various e-payment systems;
- CO4** Analyse security issues in E-commerce and determine various provisions in the IT Act, 2000.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>Introduction to E-Commerce</b> <ol style="list-style-type: none"> <li>1. Concepts and significance of E-commerce.</li> <li>2. Driving forces of E-commerce.</li> <li>3. E-commerce business models.</li> <li>4. Functions of E-Commerce.</li> <li>5. Types of E-Commerce.</li> <li>6. E-Commerce Systems and Prerequisites.</li> <li>7. Scope of E-Commerce.</li> <li>8. E-Commerce Models.</li> <li>9. E-Commerce Activities and Operations.</li> <li>10. Various manpower associated with E-commerce activities.</li> <li>11. Types of E-Commerce Providers and Vendors.</li> <li>12. Modes of operations associated with E-Commerce.</li> <li>13. E-Commerce applications in various industries.</li> <li>14. E-marketing, E-tailing, online services, e-auctions, online portal, online learning, e-publishing, and e-entertainment.</li> <li>15. Online shopping.</li> </ol>	<b>20</b>	CO1
<b>II</b>	<b>E-payment System</b> <ol style="list-style-type: none"> <li>1. E-payment Methods: Debit card, Credit card, Smart cards, E-Money, E-Wallets.</li> <li>2. Digital signatures: Procedures and legal position.</li> <li>3. Payment gateways.</li> <li>4. Online banking concepts and importance.</li> <li>5. Electronic fund transfer.</li> <li>6. Automated Clearing House.</li> </ol>	<b>13</b>	CO2 & CO3

  
**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 Vidyapith,  
 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.)

Unit	Content	Lectures (Hours)	CO
	7. Automated Ledger Posting. 8. Emerging modes and systems of E-payment (M-Paisa, PayPal, and other digital currency). 9. UPI Apps, Aadhar Enabled Payment Systems, BHIM App. 10. E-payments risks.		
<b>III</b>	1. Security and Legal Aspects of E-commerce 2. E-commerce security: Meaning and issues. 3. Security threats in the E-commerce environment. 4. Security intrusions and breaches. 5. Attacking methods like hacking, sniffing, cyber-vandalism, etc. 6. Technology solutions: Encryption.	<b>12</b>	CO4

### Suggested Readings:

1. Agarwala, K. N., Lal, A., & Agarwala, D. (2000). Business on the Net: An Introduction to the whats and hows of E-commerce. Noida, Uttar Pradesh: Macmillan Publishers India Limited.
2. Awad, E. M. (2009). Electronic Commerce from vision to fulfillment. Delhi: PHI Learning.
3. Bajaj, K. K., & Debjani, N. (2005). E-Commerce. New Delhi: Tata McGraw Hill Education.
4. Chhabra, T.N., Jain, H. C., & Jain, A. An Introduction to HTML. Delhi: Dhanpat Rai & Co.
5. Dietel, H. M., Dietel, P. J., & Steinbuhler, K. (2001). E- Business and E- commerce for Managers. New Jersey: Prentice Hall.
6. Diwan, P., & Sharma, S. (2002). Electronic commerce- A Manager's Guide to E- Business. Delhi: Vanity Books International.
7. Kosiur, D. (1997). Understanding Electronic Commerce. New Delhi: Prentice Hall of India Pvt. Ltd.
8. Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). Electronic Commerce: A Managerial Perspective. New Jersey: Prentice Hall Publishing.
9. Whiteley, D. (2000). E-Commerce: Strategy, Technologies and Applications. New York: McGraw Hill.
10. P.T. Joseph, S. J. (2019). E-Commerce: An Indian Perspective. New Delhi: PHI Learning Pvt. Ltd.
11. Ram Akshya, CA (2021). E-Commerce Operators (Law, Policy & Procedures). New Delhi: Bharat Law House Pvt. Ltd.

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

  
**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 Vidyapith,  
 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.)

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



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

**Syllabus for 04 Year UG Programme**

*with Multiple Entry – Exit Option 2023-24*

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

**SECOND YEAR**


**THIRD SEMESTER (20 Credits)**

  
**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.)



**Syllabus for 04 Year UG Programme (with Multiple Entry – Exit Option 2023-24)**


**SECOND YEAR – THIRD SEMESTER (20 Credits)**

**Syllabus Structure at a Glance**

COURSE TYPE	COURSE CODE	NAME OF THE COURSE	CREDIT				Level of Course	EVALUATION SCHEME			REMARKS
			L	T	P	Total		IA	ESE	Sub-Total	
<b>MAJOR</b>	COUCMJT1	Cost Accounting	3	1	0	4	3	30	70	100	The Course shall be taken by students of Commerce.
	COUCMJT2	Business Economics	3	1	0	4	3	30	70	100	
<b>MINOR</b> <i>(Any One)</i>	COUCMNT1	Business Environment	3	1	0	4	3	30	70	100	The Course shall be taken by the students of: <ul style="list-style-type: none"> <li>• Commerce (only 120 Students)</li> <li>• Another department of GGV (only 120 Students)</li> </ul>
	COUCMNT2	Office Automation & MIS	3	1	0	4	3	30	70	100	
<b>Multi-Disciplinary Course (MDC)</b> <i>(Any One)</i>	COUAMDT1	Fundamental of Book-Keeping & Accounting	2	1	0	3	1	30	70	100	The Course shall be taken by students who are from non-Commerce discipline in 10+2.
	COUAMDT2	Introduction to Indian Tax System	2	1	0	3	1	30	70	100	
	COUAMDT3	Financial Literacy	2	1	0	3	1	30	70	100	
<b>Ability Enhancement Course</b> <i>(Any One)</i>		--				<b>2</b>	1	30	70	100	The students shall have to take one of the language disciplines offered by GGV.
<b>Skill Enhancement Course (SEC)</b> <i>(Any One)</i>	COUASET1	Introduction to Stock market	2	1	0	<b>3</b>	1	30	70	100	The students shall have to take any of the courses offered by GGV.
	COUASET2	Statistics for Business	2	1	0	<b>3</b>	1	30	70	100	
	COUASET3	Introduction to E-Commerce	2	1	0	<b>3</b>	1	30	70	100	

  
**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 Vidyapith,  
 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.)

## NAME OF THE COURSE: COST ACCOUNTING

**PROGRAMME: B.COM. (HONS.)**

**YEAR: SECOND**

**SEMESTER: THIRD**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major Course	<b>COUCMJT1</b>	<b>3</b>	<b>4</b>	<b>60</b>

**Pedagogy:** Interactive Lectures, Case Studies and Discussions, Problem-solving Exercises, Project Work, Simulation Sessions, Industry Visits (Optional)

**Course Objectives: The course objectives include:**

1. Develop a comprehensive understanding of cost accounting principles, techniques, and their application in determining product and service costs and informing pricing decisions.
2. Analyze and interpret cost accounting information for various purposes, including planning, control, and decision-making.
3. Apply different costing methods to diverse business scenarios, including manufacturing and service industries.
4. Develop critical thinking and problem-solving skills through practical exercises and case studies.
5. Integrate cost accounting knowledge with other business disciplines, such as financial accounting, management accounting, and financial management.


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

- CO1** Explain the fundamental concepts, objectives, and functions of cost accounting in different organizational contexts.
- CO2** Identify and classify cost elements, cost behavior patterns, and apply them to prepare cost sheets for various industries.
- CO3** Evaluate different costing methods, including job costing, batch costing, process costing, contract costing, and service costing, and apply them appropriately to specific business situations.
- CO4** Utilize cost accounting information for cost control, cost reduction, and informed decision-making.

Unit	Content	Lecture (Hours)	CO
<b>I</b>	<p><b>I. Overview of Cost Accounting: -</b></p> <ol style="list-style-type: none"> <li>1. Objectives and Scope of Cost Accounting.</li> <li>2. The users of Cost accounting information, Functions of management accounting.</li> <li>3. Role of cost accounting department in an organization and its relation with other departments.</li> <li>4. Installation of Costing System.</li> <li>5. Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management.</li> <li>6. Cost terms and Concepts.</li> <li>7. Cost Reduction and Cost Control</li> </ol>	<b>12</b>	CO1; CO2; CO4

  
**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.)

Unit	Content	Lecture (Hours)	CO
	<p>8. Elements of Costs.</p> <p>9. Cost behavior pattern, Separating the components of fixed, variable, semi-variable and step costs.</p> <p>10. Methods of Costing, Techniques of Costing.</p> <p><b>II.Elements of Cost and preparation of Cost Sheets: -</b></p> <p>1. Functional classification and ascertainment of cost.</p> <p>2. Preparation of Cost Sheets</p>		
<b>II</b>	<p><b>I. Material Cost: -</b></p> <p>1. Introduction to procurement procedures. Valuation of receipts, issue and closing stock of Material, Stock verification.</p> <p>2. Material requirement analysis through digital costing including Government e-Marketplace (GeM). Introduction to Costing through Enterprise Resource Planning (ERP). Process of tender and quotation.</p> <p>3. Inventory control:</p> <ul style="list-style-type: none"> <li>➤ Techniques of fixing level of stocks- minimum, maximum, re-order point, safety stock, determination of optimum stock level.</li> <li>➤ Determination of Optimum Order quantity- Economic Order Quantity (EOQ).</li> <li>➤ Techniques of Inventory control- ABC Analysis, Fast, slow moving and Nonmoving (FSN), High, Medium, Low (HML), Vital, Essential, Desirable (VED), Just- in-Time (JIT)- Stock taking and perpetual inventory system, use of inventory control ratios, Digital Inventory control.</li> </ul> <p><b>II.Employee Cost: -</b></p> <p>1. Introduction to Attendance and Payroll procedures.</p> <p>2. Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, Allowances and perquisites.</p> <p>3. Employee Cost Control.</p> <p>4. Employee Turnover- Methods of calculating employee turnover, causes of employee turnover, effects of employee turnover.</p> <p>5. Remuneration systems and incentive schemes- Premium Bonus Method (Halsey Plan and Rowan Plan).</p>	<b>12</b>	CO2; CO4

  
**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 Vidyapith,  
 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.)



Unit	Content	Lecture (Hours)	CO
III	<p><b>I. Overheads:</b></p> <ol style="list-style-type: none"> <li>1. Functional analysis- Factory, Administration, Selling, Distribution, Research and Development.</li> <li>2. Behavioral analysis- Fixed, Variable and Semi-Variable.</li> <li>3. Allocation and Apportionment of overheads using Absorption Costing Method.</li> <li>4. Factory Overheads- Primary and secondary distribution.</li> <li>5. Administration Overheads- Method of allocation to cost centers or products.</li> <li>6. Selling &amp; Distribution Overheads- Analysis and absorption of the expenses in products/ customers, impact of marketing strategies, cost effectiveness of various methods of sales promotion.</li> </ol> <p><b>II. Concepts of Activity Based Costing (ABC).</b></p> <p><b>III. Integration of cost and financial data:</b></p> <ol style="list-style-type: none"> <li>1. Items included in cost accounts only but financial accounts and vice versa.</li> <li>2. Reconciliation of profit as per Cost and Financial Accounts (under Non-Integrated Accounting System).</li> </ol>	12	CO2; CO3; CO4
IV	<p><b>Methods of Costing - I: -</b></p> <ol style="list-style-type: none"> <li>1. <b>Single Output/ Unit Costing</b> (Including Preparation of Tender and Quotations)</li> <li>2. <b>Job Costing:</b> Job cost cards and databases, collecting direct costs of each job, attributing overheads to jobs, Application of job costing.</li> <li>3. <b>Batch Costing:</b> Determination of optimum batch quantity, Ascertainment of cost for a batch, Preparation of batch cost sheet, Treatment of spoiled and defective work.</li> <li>4. <b>Process/ Operation Costing:</b> Process cost recording, Process loss, Abnormal gains and losses, Equivalent units of production, Inter-process profit, Valuation of work in process. Joint Products-Apportionment of joint costs, Methods of apportioning joint cost over joint products. By-Products-Methods of apportioning joint costs over by-products, treatment of By-Product cost.</li> </ol>	12	CO2; CO4

  
**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 Vidyapith,  
 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.)

Unit	Content	Lecture (Hours)	CO
V	<p><b>Methods of Costing - II: -</b></p> <p><b>I. Contract Costing:</b> Meaning, features and types of contracts, Methods of cost determination in contract costing, Escalation Clause and Cost-Plus Contract.</p> <p><b>II. Service Costing:</b> Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of following services: (i) Transport; (ii) Hospital; (iii) Canteen; (iv) Toll; (v) Education institution; (vi) IT industry; (vii) Hotel; (viii) Any other contemporary service industry.</p>	12	CO2; CO4

### Suggested Readings:

1. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
2. Kishor, R. M. (2019). Taxman’s Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.
3. Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co.
4. Mowen, M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
5. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

**Note: Latest edition of text book may be used.**



**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.)

## NAME OF THE COURSE: BUSINESS ECONOMICS

**PROGRAMME: B.COM. (HONS.)**

**YEAR: SECOND**

**SEMESTER: THIRD**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Major Course	<b>COUCMJT2</b>	<b>3</b>	<b>4</b>	<b>60</b>

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

**Course Objective:** To enable students to acquire specialized knowledge of economics and practice relating to business economics.


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

- CO1 The student will learn basic concepts of business economics.
- CO2 The students is familiarised and acquainted with concepts of microeconomics such as laws of demand and supply and elasticity etc so that he/she can comprehend them & familiarise with day today happenings.
- CO3 Identify the economical constraints in the growth of a business firm.
- CO4 The students learn and understand the cost concepts, theory of production- iso-quants, laws of returns to scale, law of variable proportion.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>Nature and scope of business economics</b> Nature of Business Economics; Meaning and definitions; Subject matter of business economics; Significance of business economics. Basic economic relation – functional relation: equation – Total, Average and Marginal relation – Use of Marginal analysis in decision making. Basics of Market demand, market supply and equilibrium price – shifts in demand and supply curves and equilibrium.	<b>15</b>	<b>CO1</b>
<b>II</b>	<b>Economic laws and business environment</b> Nature of economic laws; Factors determining business; Business objectives.	<b>10</b>	<b>CO2</b>
<b>III</b>	<b>Demand and supply analysis</b> Demand Function – nature of demand curves under different markets. Meaning, significance, types and measurement of elasticity of demand, Law of diminishing marginal utility; Law of demand; Determinants of demand; Price elasticity of demand; Law of supply; Elasticity of supply.	<b>20</b>	<b>CO3</b>

  
**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 Vidyapith,  
 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.)



Unit	Content	Lectures (Hours)	CO
	<b>Note: 1.</b> Prepare a demand schedule based on selected product in the market. <b>2.</b> Group discussion on human and non- human factors of business		
<b>IV</b>	<b>Cost Concepts:</b> accounting cost and economic cost, implicit and explicit cost, historical cost and replacement cost <b>Production analysis</b> Production function; Law of variable proportion; Laws of returns to scale.	<b>15</b>	<b>CO4</b>

### Suggested Readings:

1. Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultanchand & Sons, New Delhi.
2. Ahuja H.L. – Business Economics, Sultanchand & Sons, New Delhi
3. Mehta P.L., Managerial Economics, Sultanchand & Sons, New Delhi.
4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
5. Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai.
6. Peterso H. Craig and W.Cris Lewis – Managerial Economics, Pearson Education, Singapore.
7. Salvatore Dominic – Managerial Economics, Megraw Hill, New York.

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

  
**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.)

## NAME OF THE COURSE: BUSINESS ENVIRONMENT

**PROGRAMME: B.COM. (HONS.)**

**YEAR: SECOND**

**SEMESTER: THIRD**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor Course	<b>COUCMNT1</b>	3	4	60

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

**Course Objective:** To enable students to acquire specialized knowledge of business environment and practice relating to business environment.


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

- CO1** Explain the elements of Business environment.
- CO2** Identify the environmental constraints in the growth of a business firm.
- CO3** Analyse the ways to utilize the current environmental conditions to achieve higher business growth.
- CO4** Understand various laws relating to the business in India and various provisions relating there to.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<p><b>Introduction to Business Environment:</b></p> <p><b>Introduction</b> Meaning and definition, objectives, importance and uses of study of business environment. Environmental analysis; Meaning, process of environment analysis, limitations of environment analysis, environmental factors; The Micro environment of business and the macro environment of business.</p> <p><b>Economic Environment:</b> Meaning of Economic Environment; Characteristics of Indian economy; Impact of Liberalization Privatization &amp; Globalization of Indian Business. Monetary policy–Meaning, objectives; Fiscal policy–Meaning, objectives, budget and importance; EXIM policy – meaning and objectives; Industrial policy–meaning, objectives (Latest Policy Measures).</p> <p><b>Global Business Environment:</b> Meaning; Globalization: Nature and Impact of globalization; Challenges of international business; GATT and WTO and its implications on Indian economy.</p>	<b>15</b>	<b>CO1</b>

  
**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 Vidyapith,  
 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.)

Unit	Content	Lectures (Hours)	CO
II	<p><b>Non-Economic Environment:</b> Social and Cultural Environment Business and Society; Social Objectives of Business; Corporate Social Responsibility; Consumer Rights &amp; Corporate Governance; Business Ethics Technological Environment: Meaning; Technological changes– R&amp;D in India; Public and Private Investment in R and D. Financial Environment Introduction and Meaning; An Over view of Indian Financial System; Financial Institutions and their Roles; Role of Foreign Direct Investment and its impact on Indian Business</p>	15	CO2
III	<p><b>Government in India:</b> Political Environment Introduction and Meaning; Political Environment and the Economic system; Government and Business Relationship in India; Provisions of Indian Constitution for Business</p>	15	CO3
IV	<p><b>Business in India:</b> Legal Environment of Business Indian Company Law; Competition policy and law; Patents &amp; Trademarks; Industrial Policy-An overview; Labor Laws &amp; Social Security; Environmental Laws. Current Issues Ease of Doing Business; Performance of MSMEs; Make in India; Development of economic and social infrastructure; National Monetization Pipeline. <b>Note:</b> Students are expected to give a report on how the economic environment has affected the performance of any five large Indian Business Houses.</p>	15	CO4

### Suggested Readings:

1. Francis Cherunilam: Business Environment, Himalaya Publishing House, Mumbai.
2. K.V. Sivayya and V B M Das: Indian Industrial Economy, Sultan Chand Publications, Delhi.
3. M. Adhikari: Economic Environment of Business, Sultan Chand and Sons, New Delhi.
4. Raj Agarwal: Business Environment, Excel Publications, New Delhi.
5. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.

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

  
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 Vidyapith,  
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.)



## NAME OF THE COURSE: OFFICE AUTOMATION & MIS

**PROGRAMME: B.COM. (HONS.)**

**YEAR: SECOND**

**SEMESTER: THIRD**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Minor Course	<b>COUCMNT2</b>	<b>3</b>	<b>4</b>	<b>60</b>

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

**Objective:** The objective of this course is to familiarize the students with the fundamental principles of Office Automation, Educate individuals on the topics of the Internet, browsing the web and electronic mail and Grasp the framework, structure, and function of information and information systems in the context of business.


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

- CO1 Understand about the Computer Memory Devices as well as Input and Output Devices.
- CO2 Understand the concept of Computer Languages.
- CO3 Know the functioning of Internet and Emails.
- CO4 Prepare word document.
- CO5 Know about the concept of Management Information System.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>Computer Memory:</b> Meaning; Memory size; Units of measurement of storage; Main Memory; Types and Devices. <b>Input and Output Devices:</b> Meaning; Types of Input Devices and Output Devices.	<b>12</b>	<b>CO1</b>
<b>II</b>	<b>Computer Languages:</b> Machine Language; Assembly Language; Higher Level Language; 4GL. Compiler; Interpreter; Assembler; Application Software; System Software.	<b>12</b>	<b>CO2</b>
<b>III</b>	<b>Internet:</b> WWW; Web Browsers; IP Address; Social Media Platforms; Search Engines; <b>Email:</b> Basics of electronic mail; Getting an email account; Sending and receiving emails.	<b>12</b>	<b>CO3</b>

  
**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 Vidyapith,  
 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.)

Unit	Content	Lectures (Hours)	CO
IV	<b>Word:</b> Introduction to Word Processing; Use of Templates; <b>Working with word document:</b> Editing text; Find and replace text; Formatting; spell check; Autocorrect; Auto text; Bullets and Numbering; Tabs; Paragraph Formatting; Indent; Page Formatting; Header and footer; <b>Tables:</b> Inserting; Filling and Formatting a Table; Inserting Pictures and Video; <b>Mail Merge:</b> including linking with Database; Printing documents.	12	CO4
V	<b>MIS:</b> Concepts; role of Management Information Systems; System Concept; Characteristics of Information and Organization with respect to Organization Form; Structure; Philosophy; Hierarchy Etc	12	CO5

### Suggested Readings:

1. Mudrick& Ross, Management Information Systems, Prentice - Hall of India.
2. Sadagopan, Management Information Systems, Prentice- Hall of India.
3. CSV Murthy, Management Information System, Himalaya publishing House.
4. Dr. S.P. Rajagopalan, Management Information Systems and EDP, Margham Publications, Chennai
5. Pradeep K., Sinha, Computer Fundamentals: Concepts, Systems & Applications- 8th Edition
6. Rajaraman V, Fundamentals of Computers-6th Edition
7. RS Salaria, Computer Fundamentals 1St Edition
8. Archana Kumar, Computer Basics with Office Automation,
9. Angeline D Magdalene Delighta, Exploring of Computer fundamentals and office automation I LAP Lambert Academic Publishing

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



**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 Vidyapith,  
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.)

**NAME OF THE COURSE: FUNDAMENTALS OF BOOK KEEPING AND ACCOUNTING**

**PROGRAMME: B.COM. (HONS.)**

**YEAR: SECOND**

**SEMESTER: THIRD**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	<b>COUAMDT1</b>	<b>1</b>	3	45

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

**Course Objective:**

- To impart conceptual knowledge on basic accounting, book-keeping and recording business transactions along with the different theories and practices of accounting.
- To develop the skill of recording business transactions and to prepare financial statements of any type of firm or business organization.

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

- CO1** Understand the objectives and importance of accounting and also, they will have knowledge on different accounting standards and practices applicable to the different entities in India.
- CO2** Record business transaction in journals, ledger and trial balance.
- CO3** Understand the importance of financial statements and how to prepare the profit and loss statement; trading account; income and expenditure account and a balance sheet.
- CO4** Practically record the transactions in computers using software.
- CO5** Defend changes in the working pattern of modern organisations.

Unit	Content	Lectures (Hours)	CO
I	<b>Introduction of Book-keeping and Accounting:</b> Meaning, Importance and Need; Accounting information: meaning, users and utilities, sources of accounting information. Conceptual Framework of Accounting: –Basic Accounting Terms; Branches of Accounting; Bases of Accounting: Cash Basis and Accrual Basis; Capital receipts and expenditures; Revenue receipts and expenditures; Accounting Concepts & Conventions; Meaning of GAAP (Generally Accepted Accounting Principles); Introduction to IFRS (International Financial Reporting Standards) & Indian Accounting Standards (Meaning, needs and scope).	10	CO1

  
**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 Vidyapith,  
 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.)



Unit	Content	Lectures (Hours)	CO
II	<b>Fundamentals of Double Entry Book-keeping System:</b> Meaning, Advantage and comparison with conventional accounting system; Classification of Accounts: Personal, Real and Nominal Accounts; Rules of debit and credit; Meaning and analysis of transactions using accounting equation; Source documents required for Accounting: Vouchers, petty cash and cash vouchers, cash and credit memo, debit and credit note, Pay-in slip, withdrawal slip, Cheque.	12	CO2
III	<b>Recording of transactions:</b> Preparation of journal, special purpose books, cash book (including bank transactions), Purchase book and Sales Book; Preparation of Ledger & Trial Balance (Simple Problems). Bank Reconciliation Statement- Meaning, need and preparation. Detection and Rectification of Errors.	11	CO3
IV	Concept and application of depreciation, provisions and reserves. Financial statement of Sole-Proprietorship firm: -Trading and Profit and Loss Account; Preparation of Balance Sheet; Financial statement of Not-for-profit organisation: - Receipts and Payments A/c; Income and Expenditure Account (Simple Problems).	12	CO4

### Suggested Readings:

1. Shukla, S.M.. Financial Accounting. Sahitya Bhawan Publications. Agra
2. Goyal & Tiwari. Financial Accounting. Taxmann Publication. New Delhi
3. Tulsian & Tulsian. Financial Accounting. S. Chand Publication. New Delhi.
4. Gupta, R.L and Radhaswamy, M. Financial Accounting; Sultan Chand and Sons, New Delhi.

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



**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.)

# NAME OF THE COURSE: INTRODUCTION TO INDIAN TAX SYSTEM

**PROGRAMME: B.COM. (HONS.)**

**YEAR: SECOND**

**SEMESTER: THIRD**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	<b>COUAMDT2</b>	<b>1</b>	3	45

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

**Course Objective:** To provide students with conceptual knowledge of tax laws in India and to create an understanding of the Income tax, GST framework as well as taxes levied by State Government and Local Bodies

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

- CO1** Understand the basics of Taxation and various structures & central and state powers of Taxation.
- CO2** GST Laws and develops an understanding of its structure with an emphasis on GST Premise
- CO3** Understand the basics of excise duty.
- CO4** Understand the basics of income tax in India & Computation of Income from salary.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>INTRODUCTION:</b> Meaning of Tax, Taxation–Types of Tax, Differences between Direct and Indirect Tax, Objectives of Tax, Concerned authorities (CBDT and CBIC), Central and State Powers of Taxation, Distribution of Revenues between Centre and States (Schedule VII of the Constitution of India) - Constitutional Provisions.	<b>8</b>	CO1
<b>II</b>	<b>INTRODUCTION TO GOODS AND SERVICES TAX:</b> Overview of GST, Genesis of GST in India, Concept of GST, Dual GST Model, Salient features of GST, Benefits of GST, Taxes Subsumed and Not Subsumed by GST, Structure of GST- SGST, CGST, UTGST and IGST; Levy and collection of GST; Constitutional provisions; GST Compensation Cess. <b>GST Council:</b> Introduction- Need- Structure- Recommendations- Features- Article 279A of Constitution of India.	<b>15</b>	CO2
<b>III</b>	<b>EXCISE DUTY AND ITS PROVISIONS:</b> Overview of Excise duty, Types of Excise duty, Excise duty before and after GST, Excise Duty on petroleum and liquor. Point of differences between excise duty and GST.	<b>14</b>	CO1 & CO3

  
**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 Vidyapith,  
 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.)

Unit	Content	Lectures (Hours)	CO
	<b>TAXES OF THE STATE GOVERNMENT AND LOCAL BODIES:</b> Tax on Professions, Trade and Callings; Motor Vehicles' Tax; Tax on Electricity; Stamp Duty; Land Revenue and other taxes; Tax on Land and Buildings (Property Tax); Entertainment Tax.		
<b>IV</b>	<b>INCOME TAX:</b> Introduction, Basic Definitions, Financial year and assessment year. Income tax slabs, Exempted income, Income tax Calculation- Salary Income.	<b>8</b>	CO4

### Suggested Readings:

1. V. P. Gaur & D. B. Narang: Income Tax – Law & Practice; Kalyani Publishres, Ludhiana
2. Ahuja, Girish & Ravi Gupta: Systematic Approach to Income Tax; Bharat Law House, New Delhi
3. H. C. Mehrotra: Income Tax Law; Sahitya Bhawan, Agra
4. Pagore, Dinkar: Law and Practice of Income Tax; S. Chand & Sons, New Delhi
5. V. K. Singhania: Students' Guide to Income Tax, Taxman Publications (P) Ltd. Delhi
6. Singh R. K. & A. K. Garg: Aaykar Vidhan Aur Lenkhe; Swati Pub., Meerut
7. Singh R. K. & A. K. Garg: Income Tax Law and Accounts; Swati Pub., Meerut
8. CA Sanjay M Dhariwal : Goods and Services Tax
9. CA (Dr) K. M Bansal: GST & Customs Law, Taxmann's Publications.
10. Indirect Taxes: V.S.Datey ; Taxmann Publications Private Limited
11. Dr. Girish Ahuja and Dr. Ravi Gupta: Systematic approach to Indirect taxation including GST and Customs.

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



**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 Vidyapith,  
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.)



## NAME OF THE COURSE: FINANCIAL LITERACY

**PROGRAMME: B.COM. (HONS.)**

**YEAR: SECOND**

**SEMESTER: THIRD**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Multidisciplinary Course	<b>COUAMDT3</b>	<b>1</b>	<b>3</b>	<b>45</b>

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

**Course Objective:** The course aims to offer an integrated approach to understand the concepts and applications of financial planning.


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

- CO1** Describe the importance of financial literacy and list out the institution;
- CO2** Prepare financial plan and budget and manage personal finances;
- CO3** Open, avail, and manage/operate services offered by banks;
- CO4** Plan for life insurance and property insurance;
- CO5** Select instrument for investment in shares.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>Introduction</b> Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.	<b>14</b>	CO1
<b>II</b>	<b>Financial Planning and Budgeting</b> Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National financial planning and preparing budget; Budget surplus and Budget deficit.	15	CO2
<b>III</b>	<b>Banking Services:</b> Types of banks; Banking products and services - Various services offered by banks; Types of bank deposit accounts - Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans - short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks; Banking complaints and Ombudsman.	<b>10</b>	CO3

  
**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 Vidyapith,  
 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.)

Unit	Content	Lectures (Hours)	CO
IV	<p><b>Protection and Investment Related Financial Services:</b></p> <p><b>Life Insurance Policies-</b> Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance. Property Insurance Policies offered by various general insurance companies.</p> <p><b>Investment avenues</b> in Equity and Debt Instruments, Mutual Funds.</p>	6	CO4 & CO5

### Suggested Readings:

1. Avadhani V.A.(2019) Investment Management Mumbai Himalaya Publishing House Pvt. Ltd.
2. Chandra,P.(2012)Investment Game: How to win. New Delhi; Tata Mc GrawHill
3. Kothari,R.(2010). Financial services in India; Concepts and Application, New Delhi, Sage Publications INDIA Pvt Ltd.
4. Zokaityte, A (2017). Financial literacy Education. Palgrave Mcmillan.
5. Financial Literacy Hand Book SEBI.

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

  
**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 Vidyapith,  
 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.)

# NAME OF THE COURSE: INTRODUCTION TO STOCK MARKET

**PROGRAMME: B.COM. (HONS.)**

**YEAR: SECOND**

**SEMESTER: THIRD**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	<b>COUASET1</b>	<b>1</b>	<b>3</b>	<b>45</b>

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

**Course Objective:** The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to acquaint students with the different terminologies, and strategies, related to investment in the stock mark trading on the stock exchange.


**Course Outcome:** - To impart working knowledge on the stock market to students from other disciplines. After completion of the course, learners will be able to:

- CO1** Explain the basic concept of securities market;
- CO2** Practice trading on stock market;
- CO3** Analyze the legal framework of securities market;
- CO4** Explain different segment of Stock Exchange;
- CO5** Understand and perform demat trading

Unit	Content	Lectures (Hours)	CO
<b>I</b>	Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Development of Securities market in India. Primary Market, Secondary Market and Derivative Market.	<b>12</b>	CO1
<b>II</b>	<b>Market Participants:</b> Stock Broker, Investor, Depositories, Clearing House, Speculator, Hedger, Arbitrators, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information.	<b>11</b>	CO2
<b>III</b>	<b>Functionaries on Stock Exchanges:</b> Brokers, Sub Brokers, Brokerage houses, Market Makers, Jobbers, Portfolio Consultants, Institutional Investors.  <b>Stock Market Terminologies:</b> - Limit order, bull Market, bear market, delivery of stock and bond; Put, call and stop loss; Booking profit and loss; Short and long trading options; Pricing of Issues; Offer Documents;	<b>11</b>	CO3

  
**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 Vidyapith,  
 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.)



Unit	Content	Lectures (Hours)	CO
IV	<p><b>SEBI</b> – Introduction, Role, Its powers, Objectives, Scope &amp; Functions. Investors Protection: - Grievances concerning stock exchange and dealings and their removal;</p> <p><b>Demat Trading:</b> Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading.</p>	11	CO4 & CO5

### Suggested Readings:

1. Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
2. Benjamin, G. (1949). The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J. M. (2001). How The Stock Market Works? New York: Prentice Hall Press.
4. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers.
5. Bodie, Kane, Markus and Mohanty: Investments (Eighth Edition), McGraw Hill, New Delhi.
6. SEBI Regulations from SEBI Website.

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

  
**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.)

## NAME OF THE COURSE: STATISTICS FOR BUSINESS

**PROGRAMME: B.COM. (HONS.)**

**YEAR: SECOND**

**SEMESTER: THIRD**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	<b>COUASET2</b>	1	3	45

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

**Course Objective:** To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations.


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

- CO1** Explain the basic concept of statistics;
- CO2** Understand the meaning and various tools of measurement of central tendency in statistics;
- CO3** Understand the basic concept of measurement of dispersion in statistics and the various tools used.
- CO4** Understand the relationship between two variables with the help of various tools in statistics;

Unit	Content	Lectures (Hours)	CO
<b>I</b>	Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization; Methods of Investigation- Census and Sampling; Collection of Data- Primary and Secondary Data; Editing of Data; Classification of data- Univariate, Bivariate and Multivariate data; Time Series and Cross-Sectional data; Frequency Distribution and Statistical Series, Tabulation of Data; Diagrammatical and Graphical Presentation of Data.	<b>12</b>	CO1
<b>II</b>	<b>Measures of Central Tendency</b> – Mean, Median, Mode, Geometric Mean and Harmonic Mean, Moving Average, Quartile, Percentile, Decile.	<b>11</b>	CO1
<b>III</b>	<b>Dispersion</b> – Range, Inter Quartile Range, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, <b>Skewness:</b> Test of Skewness, Its Importance, Co-efficient of Skewness.	<b>11</b>	CO2

  
**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 Vidyapith,  
 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.)

Unit	Content	Lectures (Hours)	CO
IV	<b>Correlation-</b> Meaning, Application, types and degree of correlation, Methods -Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	11	CO3

### Suggested Readings:

1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Sharma J.K., Business Statistics, Pearson Education.
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.
5. Stine and Foster, Statistics for Business (Decision making and Analysis), Pearson.
6. S.P. Gupta, Statistical Methods, Sultan Chand & Sons.
7. Levin and Rubin, Statistics for Management, Pearson.

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



**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 Vidyapith,  
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.)



# NAME OF THE COURSE: INTRODUCTION TO E-COMMERCE

**PROGRAMME: B.COM. (HONS.)**

**YEAR: SECOND**

**SEMESTER: THIRD**

COURSE TYPE	COURSE CODE	LEVEL OF COURSE	COURSE CREDIT	TOTAL NOS. OF TEACHING HOURS
Skill Enhancement Course	<b>COUASET3</b>	<b>1</b>	3	45

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

**Course Objective:** The course aims to enhance skills for effective and contemporary applications of E-Commerce.


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

- CO1** Describe the challenging needs of the society in the field of E-commerce;
- CO2** Identify various activities and operations in the context of online transactions;
- CO3** Describe various e-payment systems;
- CO4** Analyse security issues in E-commerce and determine various provisions in the IT Act, 2000.

Unit	Content	Lectures (Hours)	CO
<b>I</b>	<b>Introduction to E-Commerce</b> <ol style="list-style-type: none"> <li>1. Concepts and significance of E-commerce.</li> <li>2. Driving forces of E-commerce.</li> <li>3. E-commerce business models.</li> <li>4. Functions of E-Commerce.</li> <li>5. Types of E-Commerce.</li> <li>6. E-Commerce Systems and Prerequisites.</li> <li>7. Scope of E-Commerce.</li> <li>8. E-Commerce Models.</li> <li>9. E-Commerce Activities and Operations.</li> <li>10. Various manpower associated with E-commerce activities.</li> <li>11. Types of E-Commerce Providers and Vendors.</li> <li>12. Modes of operations associated with E-Commerce.</li> <li>13. E-Commerce applications in various industries.</li> <li>14. E-marketing, E-tailing, online services, e-auctions, online portal, online learning, e-publishing, and e-entertainment.</li> <li>15. Online shopping.</li> </ol>	<b>20</b>	CO1
<b>II</b>	<b>E-payment System</b> <ol style="list-style-type: none"> <li>1. E-payment Methods: Debit card, Credit card, Smart cards, E-Money, E-Wallets.</li> <li>2. Digital signatures: Procedures and legal position.</li> <li>3. Payment gateways.</li> <li>4. Online banking concepts and importance.</li> <li>5. Electronic fund transfer.</li> <li>6. Automated Clearing House.</li> </ol>	<b>13</b>	CO2 & CO3

  
**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 Vidyapith,  
 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.)

Unit	Content	Lectures (Hours)	CO
	7. Automated Ledger Posting. 8. Emerging modes and systems of E-payment (M-Paisa, PayPal, and other digital currency). 9. UPI Apps, Aadhar Enabled Payment Systems, BHIM App. 10. E-payments risks.		
<b>III</b>	1. Security and Legal Aspects of E-commerce 2. E-commerce security: Meaning and issues. 3. Security threats in the E-commerce environment. 4. Security intrusions and breaches. 5. Attacking methods like hacking, sniffing, cyber-vandalism, etc. 6. Technology solutions: Encryption.	<b>12</b>	CO4

### Suggested Readings:

1. Agarwala, K. N., Lal, A., & Agarwala, D. (2000). Business on the Net: An Introduction to the whats and hows of E-commerce. Noida, Uttar Pradesh: Macmillan Publishers India Limited.
2. Awad, E. M. (2009). Electronic Commerce from vision to fulfillment. Delhi: PHI Learning.
3. Bajaj, K. K., & Debjani, N. (2005). E-Commerce. New Delhi: Tata McGraw Hill Education.
4. Chhabra, T.N., Jain, H. C., & Jain, A. An Introduction to HTML. Delhi: Dhanpat Rai & Co.
5. Dietel, H. M., Dietel, P. J., & Steinbuhler, K. (2001). E- Business and E- commerce for Managers. New Jersey: Prentice Hall.
6. Diwan, P., & Sharma, S. (2002). Electronic commerce- A Manager's Guide to E- Business. Delhi: Vanity Books International.
7. Kosiur, D. (1997). Understanding Electronic Commerce. New Delhi: Prentice Hall of India Pvt. Ltd.
8. Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). Electronic Commerce: A Managerial Perspective. New Jersey: Prentice Hall Publishing.
9. Whiteley, D. (2000). E-Commerce: Strategy, Technologies and Applications. New York: McGraw Hill.
10. P.T. Joseph, S. J. (2019). E-Commerce: An Indian Perspective. New Delhi: PHI Learning Pvt. Ltd.
11. Ram Akshya, CA (2021). E-Commerce Operators (Law, Policy & Procedures). New Delhi: Bharat Law House Pvt. Ltd.

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

  
**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 Vidyapith,  
 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.)