

गुरु घासीदास विश्वविद्यालय, बिलासपुर
Guru Ghasidas Vishwavidyalaya, Bilaspur

(A Central University established by the Central University Act 2009 No. 25 of 2009)



SYLLABUS
FOR TWO YEARS'
MASTER OF COMMERCE PROGRAMME
BASED ON
Choice-Based Credit System (CBCS)

Effective from November – 2021

Department of Commerce
Guru Ghasidas Vishwavidyalaya
Koni, Bilaspur, (C.G.) India - 495009
www.ggu.ac.in

Programme Objectives

The GGV M.Com programme aims to provide:

- A Conceptually sound and up-to-date theoretical knowledge to students for higher studies and career orientation towards teaching
- Basic orientation towards developing research questions and finding solutions for the same
- Courses designed in a way to make students industry ready
- Incorporating such courses which aligns with the Government's vision towards Skill India and Stand-up India Programmes
- Developing the managerial ability and skills to lead the India for transparent yet competitive corporate environment

Learning Outcomes of the Programme

GGV M.Com. Programme outcomes primarily aim towards:

- Imparting knowledge of business, commerce and trade and managing business through marketing, banking, insurance, finance, accounting, auditing, laws and tax practices
- Developing the basic understanding about research in the major areas of commerce and management and to develop the analytical and diagnostic skills for critically interpret the data in real world and to contribute in the corporate and society through research outcomes
- Enabling the entrepreneurial skills and proficiency to manage small as well as large enterprises and to improve its financial health, efficient risk and working capital management in product and project development and start new venture or start-up for generating employment

Programme Outcomes (POs):

- PO1: Fundamentals:** Enhancing knowledge of Accountancy, Taxation, Finance, Marketing, and Human Resource related practices.
- PO2: Problem Solving Skills:** Ability to imbibe problem solving skills of real-life businesses.
- PO3: Applicability:** Developing expertise to apply the knowledge into application in different forms of business organisations.
- PO4: Auditing:** Vouching and Verification of assets and liabilities of business organisations.
- PO5: Ethical Practices:** Identification, Promotion, and Encouragement of Ethical business practices among the different organisations.
- PO6: Environmental Concern:** Analysing businesses from the perspective of environmental friendly point of view.

Programme Specific Outcomes (PSOs):

As the course is designed to augment specialisations in the field of Accounting, Finance, Human Resource, and Marketing; PSOs are set in accordance to help students to arrive at such outcomes.

- PSO1:** Identifying, and applying concepts acquired through specialisation opted by the student in real business practices.
- PSO2:** Knowledge of Database, software, and hand-on experience of using these tools in the field of specialisation
- PSO3:** Inculcation of better decision making, managerial skills, and leadership qualities to excel in the field of study.

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

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

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

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

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Semester I COPATT1 : ORGANISATIONAL BEHAVIOUR		
Learning Objective: This course aims at familiarising the students with behavioural aspects, patterns of human beings and their perception with respect to business organisation.		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Meaning, Characteristics, significance, key elements of OB; Scope of OB; Levels of Analysis in OB; Challenges and Opportunities for OB; role of managers in OB – interpersonal, informational and decision role.	08
II	Personality – Meaning, Definition, Characteristics, Types of Personality; Determinants; Factors affecting Personality; Theories of Personality: Freudian, Carl Jung’s, Erikson; The Big Five Personality Traits;	10
III	Perception: Meaning, Definition, Nature, Importance of Perception; The Perception Process; Factors influencing the Perceptual Set; Strategies for Improving Perceptual Skills; Learning: Meaning, Definition, Nature, Principles, and Determinants of Learning	12
IV	Inter-Personal Behaviour: Meaning and Definition; Analysis of Self Awareness; Analysis of Ego States; Analysis of Transactions; Script Analysis; Games Analysis; Analysis of Life Positions; Stroking.	08
V	Group Dynamics: Meaning, Definition, and Features of Group Dynamics; Types of Groups; Introduction to Group: meaning and importance of Groups; Typos of Group; Advantages and Disadvantages; Transactional analysis (T.A.); Work Stress.	10
Total Lectures (hours)		48

Suggested Readings:

1. Ashwathappa, K: Organisational Behaviour, Himalaya Publishing House, Mumbai.
2. Arnold, H.J. & Fieldman D.C: Organisational Behaviour, McGraw-Hill Book Company, New York.
3. Dwivedi, R.S.: Human Relations and Organizational Behaviour, Galgotia Publishing.
4. Dayal, Ishwar: Organizational Development, Ane Books Pvt. Ltd, New Delhi.
5. Luthans, F.: Organizational Behaviour, New York McGraw-Hill.
6. Prasad L.M.: Organisational Theory & Behaviour, S. Chand, New Delhi.
7. Robbins, S.P.: Organizational Behaviour, Prentice-Hall India, New Delhi.
8. Rao, V.S.P & Narayana, P.S.: Organisational Theory & Behaviour, Himalaya Publishing House, Mumbai.
9. Uma Sekaran, “Organisational Behaviour” Wiley & Sons, New Delhi.

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPATT1: Organisational Behaviour

CO1: Knowledge about behavioural aspects in the organisation

CO2: To provide basic knowledge about inter-personal behaviour in an organisation

CO3: To provide concept about Group Dynamics and Transactional Analysis.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	1	3	2	3		
CO2	2	3	3	3	1	2	3		
CO3	3	3	3	1	2	1			3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Semester I COPATT2 : ACCOUNTING FOR FINANCIAL INSTITUTIONS

Learning Objective: To develop understanding and skill of the students for maintaining the financial accounts of Banking companies, Insurance companies and other financial institutions as per the legal requirements.

Credit: 04

Unit	Content	Lectures
I	Banking Company Accounts: Accounting legislation for banks, Banking Company Accounts; Special features of bank accounts - Division of bank accounts (committed and internal accounts), Basic characteristics of their application; Cash, bank accounts, liabilities from short sales, Deposits and loans by issuing banks, Deposits, loans and other claims and liabilities from other banks; Client Accounts - Standard and classified loans and other claims for customers, Client deposits; Securities, derivatives, other claims and liabilities and transitional accounts; Intangible, tangible property, shares, securities held to maturity, foreign subsidiaries and agencies; Capital accounts, long-term liabilities and closing Accounts; Costs, profits; Off-balance sheet accounts; legal framework, Risks measurement and disclosures, Capital Adequacy Norms (Capital funds Tier I & Tier II for Indian Banks), Technique of computing weightage for the purpose of capital adequacy norms, Risk-Adjusted Assets, Reporting for capital adequacy norms, Performance analysis. Preparation of Profit and Loss Account and Balance Sheet of a Banking Company, Computation of Cash Reserve Ratio & Statutory Liquidity Ratio, Liquidity Norms, Income Recognition, Classification of Assets and Provisions, Discounting of Bills, Collection of Bills, Acceptances on behalf of customers.	08
II	Insurance Company Accounts: Insurance Company Accounts; Special features; Legal regulation of accountancy of insurance companies, Specific terms - Insurance terminology; Accounting of reserves; Technical, other reserves and non-technical accounts; Accounting for insurance contracts, risk disclosure, Company's capital adequacy, Indian Accounting Standard (Ind AS) 104. Accounting of Life, Fire, Marine, Motor Vehicles, and Health insurance Companies: IRDA regulation regarding preparation of financial statements Preparation of Revenue Accounts, Statement of Profit and Loss, Balance Sheet; Legal framework of financial reporting; Annual reports of insurance companies; Company's performance analysis, Computation of Life Assurance Fund, Valuation Balance Sheet.	10
III	NBFC Accounts: Evolution of non-bank financial companies (NBFCs), Role and services provided, Categories of NBFCs; Comparison with banks; Regulatory framework; innovative sources of financing; Securitization as a funding mechanism. Mutual funds (MFs): Evolution, types, Regulation of MFs, Organisation structure, Design and marketing of MF schemes and products, Tax treatment of MF schemes, Financial Reporting by Mutual Funds; SEBI requirements; Performance evaluation.	14
IV	Financial Services Company Accounts: Overview, Environment and importance of financial services in an economy, Constituents and cultures in financial services sector, Functional classification of financial services, Major	08

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Semester I COPATT2 : ACCOUNTING FOR FINANCIAL INSTITUTIONS

	<p>forces driving financial services; Accounts of Merchant Bankers, Stock and Commodity Market Intermediaries; Mortgages – traditional and non-traditional, Securitization; Regulation of merchant banking activity, SEBI guidelines.</p> <p>Accounts of Credit Rating Companies: Concept, rationale, process, methodology, SEBI regulations for credit rating, Credit Rating Agencies Regulation, 1999, Rating services offered including grading of real estate developers, Rating of small and medium enterprises.</p> <p>Consumer Finance: Role of consumer credit in the financial system, Features, Legal framework, Credit screening methods, Innovative structuring of consumer credit transactions, Consumer Credit Act, 1974; Credit cards – concept, types, billing and payment, Settlement procedure, Mechanism of transactions, member establishments, member affiliates, Accounting requirements; Accounting and reporting.</p> <p>Accounts of Factoring, Forfeiting and Venture Capital Companies: Concept, Forms, Functions of factor, Legal aspects, Evaluation of factoring, Factoring disputes, Factoring vs. Forfeiting, Factoring <i>vis-à-vis</i> bill discounting, Computation of factoring commission, Forfeiting, bill financing – bills of exchange, Bill discounting; Venture capital (VC) – Nature and scope, Role of venture capitalists and private equity firms, Types of venture capital funds, Investment appraisal matrix, Deal structuring, venture capital vs. debt financing, Regulatory environment, Evaluation criteria, limitations.</p>	
V	<p>Equipment Leasing Companies Accounts: History and development of leasing, Concept and classification, Types of leases, Leasing and commercial banking, Product profile, Legal aspects of leasing, Lease documentation, Lease agreement, Tax aspects of leasing, Appraisal criteria, Lease evaluation – the lessee’s angle, the lessor’s angle, negotiating lease rentals, Lease accounting and reporting: IAS-17, Ind AS 17; Hire purchase – concept, characteristics, Leasing vs. hire-purchase, Legal, Tax and Accounting aspects, the Hire Purchase Act, 1972; Financial reporting and Ethics.</p>	08
Total Lectures (hours)		48

Suggested Readings:

1. Maheshwari, S. N. Advanced Accountancy, Vol II. Vikas Publishing House.
2. Sehgal, A. and Sehgal, D. Advanced Accounting, Vol. II. Taxman Publications.
3. Shukla, M.C. and Grewal, T.S. Advanced Accounts, Vol. II, S. Chand & Company.

Note: Latest edition of text books may be used.

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Course Outcomes:**COPATT2: ACCOUNTING FOR FINANCIAL INSTITUTIONS**

CO1: Prepare the final accounts of banking companies and insurance companies.

CO2: Value the human resource as per the accounting perspective.

CO3: Evaluate the lease financing for decision making

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	1	3	2	3		2
CO2	2	3	3	2	3	2	3	3	
CO3	3	2	3	1	1	1		1	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester I COPATT3 : MANAGERIAL ECONOMICS		
Learning Objective: To provide knowledge about real life applications of different economics theories.		
		Credit: 04
Unit	Content	Lectures
I	Nature and Scope of Managerial Economics: Managerial Relation with Economics and other Disciplines; Business Objective Models Profit Maximization, Sales Maximisation, Managerial Discretion and Behavioural Models; Fundamental Economic Concepts Incremental, Opportunity Cost, Discounting and Equi-Marginal or Substitution Concepts.	08
II	Theory of Consumer Demand: Cardinal Utility Analysis of Demand; Choice; Individual and Market Demand Functions; Law of Demand - Price, Income and Substitution Effects, Bandwagon Effects.	10
III	Demand Elasticity and Forecasting: Elasticity of Demand - Determinants and Distinctions, Degrees and Measurements of Price, Income, Cross Advertising; Elasticities and Applications in Business; Decisions, Demand Estimation-Functional Forms, Demand Forecasting, Need for and Steps in Demand Forecasting and Demand Forecasting Techniques for Established as well as New Products.	08
IV	Production Theory: Production Function; Laws of Variable - Traditional Analysis, Isoquant, Iso- Equilibrium-Expansion Path and Returns to Scale as per Isoquants; Economies and Diseconomies of Scale Internal and External.	12
V	Cost Theory: Implications of Costs Real, Alternative and Money Costs; Cost Distinctions and Functions; Cost Behaviour in Short-Run and Economic Capacity; Derivation of Long Run Costs; Modern Analysis of Costs - Average Fixed and Average Variable Costs and Reserve Capacity; Relevance of Costs in Business Decisions.	10
		Total Lectures (hours)
		48

Suggested Readings:

1. Calva & Waugh: Micro Economics: An Introductory Text.
2. Dwivedi, D. N.: Managerial Economics, Vikas Publishing House, New Delhi.
3. Jhingan, M.L.: Micro Economic Theory, S. Chand, New Delhi.
4. Maheshwari, K.L.: Managerial Economics.
5. Mehta, P.L.: Managerial Economics, Kalyani Publishers, New Delhi.
6. Varshney & Maheswari: Managerial Economics, S. Chand, New Delhi.

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPATT3: MANAGERIAL ECONOMICS

CO1: Develop an understanding of the applications of managerial economics.

CO2: Interpret regression analysis and discuss why it's employed in decision-making.

CO3: Discuss optimization and utility including consumer behavior.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	1	1	2	3		2
CO2	2	3	2	1	1	2	3	1	1
CO3	3	2	3	1	1	1		2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Two Years PG Programme in Commerce

Reconsidered by the Members of Board of Studies

Semester I COPATT4 : ADVANCED BUSINESS STATISTICS AND DATA PROCESSING		
Learning Objective: To impart knowledge about advance application of different statistical methods in business and research.		
		Credit: 04
Unit	Content	Lectures
I	Introduction, Functions, Limitations, Importance and distrust on statistics, Sources of Data, Census and Sample Investigation.	08
II	Probability Theory and Distributions: Probability-Classical, Relative and Subjective; Addition and Multiplication Probability Models; Conditional Probability; Bernoulli and Bayes Theorem; Binomial, Poisson and Normal Distributions - Characteristics and Applications.	10
III	Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance-Confidence Interval and Confidence Limits, Two tailed and One tailed Tests, Standard Error and its Utility, Degrees of Freedom, Critical Values, Acceptance and Rejection Regions.	10
IV	Parametric Tests: Difference Between Large and Small Sample Tests of Significance; Assumptions in Large Sample Theory; Tests of Significance in Attributes; Significance Tests in Large Variables; Z - test and Significance Tests in Small Sample; Students t-Distribution-Assumptions and Applications; F-test; Analysis of Variance-Assumptions and its Applications.	10
V	Non-Parametric Tests: Meaning and Characteristics of Non-Parametric Tests; Difference Between Parametric and Nonparametric Tests; Chi square Test-Assumptions, Conditions and Applications; Sign Test.	10
Total Lectures (hours)		48

Suggested Readings:

1. Elhance, D. N., Fundamentals of Statistics, Kitab Mahal, Allahabad.
2. Hooda, R. P.: Statistics for Business & Economics, Macmillan.
3. Gupta, S. P., Statistical Methods, Sultan Chand, New Delhi.
4. Gupta, K. L., Business Statistics; Navyug Shahitya Sadan, Agra.
5. Gupta, B.N.: Business Statistics, SPBD, Agra.
6. Shukla & Sahai, Statistical Analysis, Sahitya Bhawan, Agra.

Note: Latest edition of text books may be used.

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Course Outcomes:**COPATT4: ADVANCED BUSINESS STATISTICS AND DATA PROCESSING**

CO1: To acquaint students with knowledge of Advanced Statistics for futuristic Project preparation and development of research mind-set.

CO2: To provide the concept of Parametric and Non-parametric Tests

CO3: To provide basic knowledge about Probability Theory and Distributions

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	1	3	2	3		2
CO2	2	3	2	3	1	2	3	1	1
CO3	3	2	3	1	2	1	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Two Years PG Programme in Commerce

Reconsidered by the Members of Board of Studies

Semester I COPATD1 : ACCOUNTING THEORY		
Learning Objective: To provide the students the conceptual knowledge of accounting theory and understanding of various Indian Accounting Standards.		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Concept of Accounting and its changing role; Users of Accounting Information and their need; Accounting and other Disciplines; Financial Accounting Vs. Management accounting and Cost Accounting; concept and necessity of Accounting Theory; Relation between Accounting Theory and Accounting Practices; Accounting Theory Vs. Accounting Practices.	10
II	Structure of Accounting Theory: Elements of Accounting Structure; Basic Concepts, Principles, Postulates and Conventions of Accounting; Generally Accepted Accounting Principles; Financial Statements: Essentials, Nature, Uses and Limitations; Financial Statement Analysis: Objectives, process and types; procedure for Analysis and Interpretation, (With Case Studies).	08
III	Establishment of Accounting Standards: The International Accounting Standards Committee (IASC) and International Accounting Standards Board (IASB)- Objectives, Organization, Standard setting procedure and a brief reference of International Accounting Standards; India's Standing Committee on International Financial Standards and codes; Advisory Groups in India; Accounting Standards Board (ASB) of Institute of Chartered Accountants of India.	12
IV	Indian Accounting Standards (Ind AS) & IFRS (With Numerical Problems): A Detailed Discussion on- Presentation of Financial Statements (Ind AS – 1), Inventory (Ind AS – 2), Statement of Cash Flows (Ind AS – 7), Property, Plant and Equipment (Ind AS – 16), Revenue (Ind AS – 18), Business Combinations (Ind AS – 103), Consolidated and Separate Financial Statements (Ind AS – 27), Provisions for Contingent Assets and Liabilities (Ind AS – 37).	10
V	Indian Accounting Standards (Ind AS) & IFRS: (With Numerical Problems) Ind AS – 108: Operating Segments. Ind AS – 8: Accounting Policies, Changes in Accounting Estimates and Errors. Ind AS – 10: Events after the Reporting Period. Ind AS – 12: Income Taxes. Ind AS – 23: Borrowing Costs. Ind AS – 24: Related Party Disclosures. Ind AS – 33: Earnings per Share. Ind AS – 34: Interim Financial Reporting.	08
Total Lectures (hours)		48

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Suggested Readings:

1. Miriyala, Ravi Kant, Accounting Standards Made Easy - Bharat Law House Pvt. Ltd.
2. Agarwal, S.P and Jain, P.C., Advanced Financial Accounting, New Age International Publishers, New Delhi.
3. Patel, Chintan N., Indian Accounting standards (Ind AS), Taxxman's Publications.
4. D' Souza, Dolphy and Bansal, Vishal, Indian Accounting Standards (Ind AS), Snow White Publications.
5. Glautier, M.W.E., Accounting Theory and Practices, Prentice Hall, New Delhi.
6. Leiwy, Danny and Perks, Robert, Accounting: Understanding and Practice, McGraw Hill.
7. Rawat, D.S., Students Guide to Accounting Standards-Taxmann, New Delhi.
8. Sharma, D.G., Accounting Standards -Taxmann, New Delhi.
9. Porwal, L.S., Accounting Theory- Tata McGraw Hill, New Delhi.
10. Lal, Jawahar, Accounting Theory and Practice -Himalaya Publishing House, New Delhi.
11. Dandago, Kabiru, I., Advanced Accounting Theory and Practices, Adonis and Abbey Publishers Ltd. London.

Note: Latest edition of text books may be used.

Course Outcomes:

COPATD1: ACCOUNTING THEORY

CO1: Apply knowledge of accounting techniques, concepts, principles and theories to solve financial reporting problems.

CO2: Apply a structured decision model to exercise judgement in the application of accounting standards.

CO3: Work in teams to design and undertake a research project.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	1	1	2	3	3	2
CO2	2	3	2	2	3	2	3	1	1
CO3	3	2	3	1	2	1	2	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester I COPATD2 : CORPORATE FINANCE		
Learning Objective: To enlighten students with the knowledge of financing functions related to corporate in crucial global environment.		
Credit: 04		
Unit	Content	Lectures
I	Introduction: First Principles of Corporate Finance; Objective in Corporate Finance; Time Value of Money; Introduction to Value and Price; The Basics of Risk.	10
II	Investment Analysis: Estimating Hurdle Rates for Firms; Investment Decision Rules; Investment in Noncash Working Capital; Investments in Cash and Marketable Securities.	08
III	Financing Decision: An overview of Financing Choices; Financing Process; Financing Mix and Choices	12
IV	Dividend Decision: Dividend Policy; Buybacks, Spinoffs, and Divestitures.	10
V	Valuation: Discounted Cash Flow Valuation; Relative Valuation; Standardised Values and Multiples; Determinants of Multiples; Value Enhancement: Tools and Techniques; Acquisitions and Takeovers.	08
Total Lectures (hours)		48

Suggested Readings:

1. Ross, Stephen A. et al., "Corporate Finance", McGraw Hill Education (India) Private Limited, Noida (U.P.), 12th Edition, 2021.
2. Berk, Jonathan et al., "Fundamentals of Corporate Finance", Pearson Education, New Delhi, 3rd Edition, 2019.
3. Damodaran, Aswath, "Corporate Finance: Theory and Practice", Wiley India, 2nd Edition, 2007.
4. Saini, Jaswant, "Corporate Finance", University Book House Pvt. Ltd., 2017.
5. Ahuja, Narender L. et al., "Corporate Finance", PHI Learning Pvt. Ltd. 1st Edition, 2016.
6. Taillard, Michael, "Corporate Finance for Dummies", For Dummies, 1st Edition, 2012.

Note: Latest edition of text books may be used.

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPATD2: Corporate Finance

CO1: To introduce the students with the principles of Corporate Finance

CO2: To acquaint students with the knowledge of working capital, cash, and marketable securities

CO3: To provide knowledge about dividend decision and valuation techniques.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	1	1	2	3	1	2
CO2	2	3	2	2	1	1	3	1	1
CO3	3	2	1	1	1	1	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester I COPATD3 : HUMAN RESOURCE PLANNING AND DEVELOPMENT		
Learning Objective: To provide advance knowledge about HR Practices in real corporate world to students and make them able for taking decisions related to HR Planning and Development.		Credit: 04
Unit	Content	Lectures
I	Human Resource Planning (HRP): Objectives, Process & Prerequisites; Importance; Factors affecting HRP; Problems of HRP. Human Resource Development (HRD): Conceptual Approach, Mechanism and Focus of HRD; Role of HRD Manager; Changing Role of HRD in the Competitive Environment; Significance of HRD.	06
II	Retaining Talent: Induction, Socialisation and Placement of Employees; Mentoring, Employee Retention; Life-Friendly Organisation (LFO); Strategies for Work-Life Balance; Quality of Work Life (QWL).	12
III	Training and Development: Employee Training; Management Development; Self-Development.	12
IV	Competency and Performance Development: Management of Competencies; Competency Mapping and Development; Assessment Centre Scope and Use; Improving Performance Appraisal and 360° and 540° Performance Appraisal; Employee Counselling.	12
V	Contemporary Issues in HRD: Developing Positive Employment Relationship; Emerging Strategies of Trade Unions and HRD; Mergers, Acquisitions and Role of HRD; VRS and Role of HRD; HR Outsourcing; Offshore Outsourcing (BPO) and Challenges to HR Professionals; HR Audit.	06
Total Lectures (hours)		48

Suggested Readings:

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

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPATD3 : HUMAN RESOURCE PLANNING AND DEVELOPMENT

CO1: Develop necessary skills to prepare an HR policy to enable the employees

Plan in an organization;

Prepare a report on job analysis;

Organize an induction programme in an organization;

CO2: Have an understanding and use of different kinds of training and development strategies in real counseling sessions for employees in an organization;

CO3: Create HR policies related to grievance redressal, employee health, safety, welfare, and social security in an organization.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	1	3	2	3	1	2
CO2	1	3	2	3	1	2	3	1	1
CO3	3	2	3	1	2	1	1	2	3

Weightage: 1- Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Semester I COPATD4 : MARKETING MANAGEMENT		
Learning Objective: The study shall provide the students in-depth knowledge about marketing and its real-life applications in corporate world.		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Concept and functions of Marketing, Nature and importance of Marketing, Marketing Mix.	06
II	Product Decisions: Product Development, Branding, Labelling and Packaging.	12
III	Distribution Decision: Different Channels of Distribution, Functions of Channels of distribution.	12
IV	Pricing: Meaning, Objectives, Process, methods of Pricing, Price Policies, Price Regulations. Market Segmentation: Concept and bases of Segmentation, Objectives of segmentation. Consumer Behaviour: Concept and factors affecting consumer behaviour.	12
V	Marketing Research: Concept, Objectives, Limitations, Process, Planning for Marketing Research.	06
Total Lectures (hours)		48

Suggested Readings:

1. Kotler, Marketing Management, PHI, New Delhi.
2. Pyle, Marketing Principles, 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.

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Course Outcomes:

COPATD4 : MARKETING MANAGEMENT

- CO1: Develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting market decisions of a firm;
- CO2: Analyze the process of value creation through marketing decisions involving product development;
- CO3: Analyze the process of value creation through marketing decisions involving product pricing and its distribution;

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	2	3	2	2	1	2
CO2	3	1	2	3	1	2	3	2	1
CO3	3	2	3	2	2	3	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

CBCS Course Structure				Semester II			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPBTT1	Core Course	Organisational Theory	04	04	70	30	100
COPBTT2	Core Course	Computer Applications in Business	04	04	70	30	100
COPBTT3	Core Course	Accounting for Managerial Decisions	04	04	70	30	100
COPBTC1	Mandatory Course	Research Methodology	04	04	70	30	100
Discipline Specific Elective (Any One)							
Discipline Specific Elective: Accounting							
COPBTD1	Discipline Specific Elective (A)	Corporate Financial Reporting	04	04	70	30	100
Discipline Specific Elective: Finance							
COPBTD2	Discipline Specific Elective (B)	Forex and Risk Management	04	04	70	30	100
Discipline Specific Elective: Human Resource Management							
COPBTD3	Discipline Specific Elective (C)	Compensation Management and Employee Welfare Laws	04	04	70	30	100
Discipline Specific Elective: Marketing							
COPBTD4	Discipline Specific Elective (D)	Marketing Research	04	04	70	30	100
Total			20	20	350	150	500

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

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

Prof. O. P. Chandrakar
 Principal, Govt. College.,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Dr. Mukesh Agarwal
 Assistant Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester II COPBTT1 : ORGANISATIONAL THEORY		
Learning Objective: To enable students with the behavioural aspects of the organisation.		
		Credit: 04
Unit	Content	Lectures
I	Team Development and Management of Conflict: Nature of Teams; Difference between Work Groups and Work Teams; Characteristics of Effective Teams; Importance of Teams; Levels of Conflict Individual, Interpersonal, Group Level and Organisation Level Conflict; Causes of Conflict; Stages of Conflict; Conflict Management Preventive and Curative Measures. Management of Conflict: Meaning; Features; Approaches; Impact of Conflict.	10
II	Organisational Change and Organisational Development: Introduction, Meaning, Forces, and Types of Change; Levels of Change; Change Process; Change Agents; Human Reactions to Change; Causes of Resistance to Change; Overcoming Resistance to Change; Meaning, and Definition; Characteristics, Need, Benefits, Limitations, Assumptions, and Values of OD; Steps in OD Process; Techniques of OD; Limitations and Effectiveness of OD.	12
III	Organisational Culture: Introduction, Meaning, and Definition; Characteristics and Components of Culture; Uniformity of Culture Dominant Culture and Sub Cultures, Strong Culture and Weak Cultures, Mechanistic and Organic Cultures; Authoritarian and Participative Cultures; National Vs. Organisational Culture.	10
IV	Power and Politics: Meaning and Definition of Power; Distinction between Power, Authority, and Influence; Sources, Faces, Acquisition of Power; Power Dynamics; Characteristics of Organisational Politics; Causes of Political Behaviour; Functions of Organisational Politics; Managing Political Behaviour.	08
V	Quality of Working Life: Introduction, Concept, Scope, Principles and Techniques for improving QWL. Morale: Meaning; Factors; Importance; Impact of Morale in productivity.	08
Total Lectures (hours)		48

Suggested Readings:

1. Ashwathappa, K: Organisational Behaviour, Himalaya Publishing House, Mumbai
2. Arnold, H.J. & Fieldman D.C: Organisational Behaviour, McGraw-Hill Book Company, New York.
3. Dayal, Ishwar: Organizational Development, Ane Books Pvt. Ltd, New Delhi.
4. Luthans, F.: Organizational Behaviour, New York McGraw-Hill.
5. Prasad L.M.: Organisational Theory & Behaviour, S. Chand, New Delhi.
6. Robbins, S.P.: Organizational Behaviour, Prentice-Hall India, New Delhi.

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPBTT1 : ORGANISATIONAL THEORY

- CO1: Develop the team coordination and conflict management skills at various levels.
- CO2: Students come to know the about the changes which occurs frequently or occasionally, and how to face the change according to the situation, and develop in themselves the various competency and skills relation to the OD.
- CO3: It provides the understanding about organisational culture and develop a technique to create a sound culture for the organisation.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	1	3	2	3		2
CO2	2	3	2	3	1	2	3	1	1
CO3	3	2	3	1	2	1	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester II COPBTT2 : COMPUTER APPLICATIONS IN BUSINESS		
Learning Objective: To impart advance knowledge of Computer Applications especially in context of businesses.		Credit: 04
Unit	Content	Lectures
I	Computer Fundamentals: Meaning and Characteristics; Computer Generations; Classification of Computers; Organisation of Computer; Input and Output Devices; Storage Devices; PC as a Virtual Office.	08
II	Information Technology: Meaning and Components; Basic Idea of Different Types of Networks; Internet-a Global Network; E-Mail; Common Protocol Used in Internet; Concept of World Wide Web and Internet Browsing; Internet Security; Application of Internet in Business.	10
III	Operating Systems and Word Processing: Concepts; Basic Idea of DOS, WINDOWS and Unix; Introduction and Working with MS-Word in MS-Office; MS-Excel; MS-Power Point-Basic Commands, Formatting Text and Documents; Working with Graphics and Creating Presentation the Easy Way.	10
IV	Introduction to Accounting Packages: Preparation of Vouchers, Invoice and Salary Statements; Maintenance of Inventory Records, Maintenance of Accounting Books and Final Accounts; Financial Reports Generation.	12
V	Database Management System: Traditional File Management; Processing Techniques; Limitation of File Management Systems; Meaning and Features of DBMS; Components of DBMS; Architecture of DBMS; Functioning of DBMS.	8
Total Lectures (hours)		48

Suggested Readings:

1. Satish Jain, Fundamentals of Computers, BPB Publications.
2. Ron Mansfield, Working in Microsoft Office, McGraw Hill Education, India.
3. Malhotra, Computer in Management.
4. V. Raja Raman, Computer Fundamentals.
5. P. K. Sinha, Computer Fundamentals.

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPBTT2: COMPUTER APPLICATIONS IN BUSINESS

CO1: Students will be able to use the accounting package on their own and work with MS-Word, MS-Excel and MS PowerPoint.

CO2: Students will be familiar with formatting text and document, working with graphics and creating presentation.

CO3: Students will be able to use the various applications of internet in performing business operations and understand the concept of internet, internet security, e-mail, world wide web and internet browsing..

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	3	2	3	2	1	3		2
CO2	3	1	2	2	3	2	3	1	1
CO3	1	2	1	3	2	3	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester II COPBTT3 : ACCOUNTING FOR MANAGERIAL DECISIONS		
Learning Objective: The objective of the course is to enable the students to acquire knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.		Credit: 04
Unit	Content	Lectures
I	Management Accounting: Nature and Functions, Scope of Management Accounting, Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant, Tool and Techniques used in Management Accounting, Limitation of Management Accounting. Budgeting and Budgetary Control: Meaning, Objectives, Advantages and Limitations, Essentials of Effective Budgeting, Classification of Budgets; Cash Budget, Fixed and Flexible Budget, Master Budget, Zero Base Budgeting, Performance Budgeting.	08
II	Standard Costing and Variance Analysis: Limitations of Historical Costing, Meaning of Standard Costing, Standard Costing v/s Estimated Costing, Variance Analysis: Material Variance, Labour Variance and Overhead Variance and Sales Variance, Reporting of Variance, Disposition of Variance.	10
III	Variable and Absorption Costing: Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements. Marginal Costing: Meaning of Marginal Costing, Characteristics of Marginal Costing, Income determination under Marginal Costing and Absorption Costing, Income Determination under Marginal Costing. Cost-Volume-Profit (CVP) Analysis: Contribution Margin; Break – Even Analysis; Profit Volume (P/V) Analysis; Multiple-Product Analysis; Optimal use of Limited Resources.	14
IV	Decision Process: Relevant Information and Short-Run Managerial Decisions – Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions – Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions. Advantages and Disadvantages of divisionalisation.	08
V	Concept of Responsibility Accounting: Responsibility Centers, Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Responsibility Performance Reporting, Financial Measures of Performance, Non- Financial Performance Measures, Cost Reduction and Cost Control. Activity Based Costing: a) Identify appropriate cost drivers under ABC. b) Calculate costs per driver and per unit using ABC. c) Compare ABC and traditional methods of overhead absorption based on production units, labour hours or machine hours.	08
Total Lectures (hours)		48

Suggested Readings:

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

1. Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. Mark Young, Management Accounting, Prentice Hall.
2. Horngreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.
3. Drury Colin, Management and Cost Accounting, Thomson Learning.
4. Garison R.H. and E.W. Noreen, Managerial Accounting, McGraw Hill.
5. Ronald W. Hilton, Managerial Accounting, McGraw Hill Education.
6. Jawahar Lal, Advanced Management Accounting, Text, Problems and Cases, S. Chand & Co., New Delhi.
7. Mukhi, Bhavya Accounting for Management Decisions Indica Publishers & Distributers Pvt ltd New Delhi.
8. Chintaman. S. A. Management Accounting Indica Publishers & Distributers Pvt ltd New Delhi.
9. Vasudeva S. Accounting for Business Managers Himalaya Publishing House, New Delhi.
10. Khedkar & Bharti Accounting for Business Decisions Himalaya Publishing House, New Delhi.
11. Arora, M.N.: Cost and Management Accounting, Vikas Publication, New Delhi.

Note: Latest edition of text books may be used.

Course Outcomes:

COPBTT3: ACCOUNTING FOR MANAGERIAL DECISIONS

CO1: Learning the procedures to fix selling prices and tender prices of their products.

CO2: Ability to apply various techniques to control/reduce costs.

CO3: Familiarization with the managerial applications of accounting techniques in their strategic decision-making process.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	2	3	1	3		2
CO2	2	3	2	3	1	2	3	1	1
CO3	3	2	3	2	2	1	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester II COPBTC1 : RESEARCH METHODOLOGY		
Learning Objective: To impart in students the core knowledge related to research and its processes to enable the student to do independent research/ consultancy projects in future.		
		Credit: 04
Unit	Content	Lectures
I	Research: Meaning, Characteristics, Objectives, Motivation in Research, Types, Methods, Significance, Process, Approaches, Criteria of Good Research. Concept of Theory, Empiricism, Deductive and Inductive Theory. Research Standards, Research Ethics, Code of Ethics for Researchers.	06
II	Research Problem and Research Design: Selection of Problem of Research, Research Problems in Social Sciences, Components and Sources of Research Problem, Definition and Evaluation of Research Problem, Techniques for Defining Research Problem. Review of Literature: Need, Purpose and Making Notes on Literature Reviewed, Research Gap Identification. Sources of Research Papers and other published works, Search engines and use of keywords, Systematic Review, Methods of Review of Literature. Use of software like NVivo for Review of Literature. Research Design: Meaning, Need & Importance, Features of Good Research Design, Types of Research Design – Concept, Pros & Cons. Qualitative, Quantitative and Mixed Research Designs, Types of Sampling Design, Variables in Research: Introduction, Meaning, Types.	12
III	Measurement and Scaling: Scales of Measurement, Types of Data Measurement Scales, Techniques of Data Scaling, Goodness of Measurement Scales, Deciding the Scale; Development of Research Instruments – Questionnaires and Schedules, Testing the Research Instruments; Reliability and Validity Tests, Testing the Reliability using Cronbach’s Alpha.	12
IV	Sampling: Introduction to Sampling: Concepts of Population, Sample, Sampling Frame, Sampling Error, Sample Size, Characteristics of a good sample, Types of Sampling - Probability and Non-Probability, Determining Size of the Sample, Sample v/s Census Method of Data Collection. Collection of Data: Primary and Secondary data; Collection of Primary Data: Methods of Data Collection - Field Survey, Observations, Experimentation; Identification and Selection of Respondents, Serving the Instruments and Collection of Instruments; Secondary data: Sources, Identification and Selection of Source; Databases as Source of Secondary Data. Content Analysis: Content, Process of Content Analysis, Word count etc., Use	12

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Semester II		COPBTC1 : RESEARCH METHODOLOGY	
	of NVivo. Data Processing: Field work validation, Editing, Coding, Classification and Tabulation of data.		
V	Data Analysis: Univariate, Bivariate and Multivariate Data; Analysis of Univariate data using descriptive Statistical Measures; Use of Charts and Graphs. Testing Significance of Results: Level of Significance, one sample z test, one sample t test, one sample Kolmogorov Smirnov test. Testing of Hypotheses: Concept, Meaning, Types; Steps in Testing the Hypothesis, Error in Hypothesis Testing - Type I and Type II Errors, P – Value Approach. Use of Software for Data Analysis and Testing the Significance of Results: Use of Research Software like SPSS, AMOS, GRATL, Smart PLS, NVivo, Zotero/Mendeley, etc. Report Writing: Types of Reports, Footnotes and Endnotes, Reference List and Bibliography, Use of Citations and References; APA Style. Plagiarism, Software for detection of plagiarism; Problems encountered by Researchers in India.	06	
		Total Lectures (hours)	48

Suggested Readings:

1. Bennet, Roger: Management Research, Routledge, New York.
2. Fowler, Floyd, J. JR. : Survey Methods, Sage Publication, New Delhi.
3. Gupta, S.P.: Statistical Methods, Vikas Publishing House, New Delhi.
4. Kothari, C. R. Research Methodology: Methods and Techniques. New Age International Publishers.
5. Bajpai, Naval. *Business Research Methods*. Pearson.
6. Bhandarkar, P. L. & Wilkinson, T.S. *Methodology and Techniques of Social Research*. Himalaya Publishing House.
7. Bryman, Alan & Emma Bell. *Business Research Methods*. Oxford University Press – India Edition.
8. Collis, Jill & Hussey, Roger. *Business Research: A Practical Guide for Undergraduates & Postgraduates*. Palgrave Macmillan – India.
9. Cooper and Pamela. *Business Research Methods*. Tata Mc Graw Hill.
10. Sharma, K. R. *Research Methods*. Atlantic Publishers, New Delhi.
11. Krishnaswamy O.R. and Ranganatham, M. *Methodology of Research in Social Sciences*. Himalaya Publishing House.
12. Zikmund. William G. *Business Research Methods*. Cengage Learning.
13. Kumar, Ranjit. *Research Methodology – A Step-by-Step Guide for Beginners*. Pearson Education.
14. Mohan, S. and Elangovan, R. *Research Methodology in Commerce*. Deep and Deep Publications Pvt Ltd., New Delhi.
15. Panneerselvam, R. *Research Methodology*. PHI Learning Pvt Ltd., New Delhi.
16. Sekaran, Uma. *Research Methods for Business*. Wiley India, New Delhi.

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

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Course Outcomes:**COPBTC1: Research Methodology**

CO1: To provide basic understanding about research process

CO2: To develop inquisitiveness among students about the business processes happening in real life

CO3: To acquaint them with the idea of sample and population and incorporating the same in their prospective project work

CO4: To provide basic understanding of software handling related to research work

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	1	3	2	3		
CO2	2	3	3	3	1	2	3		
CO3		3	3	1	2	1			3
CO4			3	3	3	3		3	

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester II COPBTD1 : CORPORATE FINANCIAL REPORTING		
<p>Learning Objective: To understand the recognition, measurement, disclosure and analysis of information in an entity's financial statements to cater the needs of the stakeholders. To develop an understanding of the various forms of reporting (other than financial statements) and accounting for special transactions, and apply such knowledge in problem solving.</p> <p align="right">Credit: 04</p>		
Unit	Content	Lectures
I	<p>A. Introduction: Framing of Accounting Standards, National and International Accounting Authorities, Adoption of International Financial Reporting Standards (IFRS).</p> <p>B. Application of Indian Accounting Standards (Ind AS) with reference to General Purpose Financial Statements (With Numerical Problems): Ind AS 101, 106, 11, 19 & 20.</p>	08
II	<p>Accounting and Reporting for Carbon Credits: Brief historical background, Kyoto Protocol, Market Based Mechanism, Carbon Credits and Certified Emission Reductions, Carbon Trade, Pricing of CERS, Verified Emission Reduction (VER), Calculation of CERS, Clean Development Mechanism Project Registration Process / Cycle, Additionality, Baseline, CDM Projects in India, Trading Platform for CER in India.</p> <p>Measurement & Accounting Treatment of Carbon Credits as per relevant Accounting Standards (With Numerical Problems).</p>	10
III	<p>Accounting and Reporting for E-commerce Business: Introduction, Definition, Advantages, Elements, Challenges & Various Models of E-commerce Business. Classification of E-commerce websites; Terms of agreement between the vendors and the E-commerce operators; Revenue recognition for E-commerce companies.</p> <p>Accounting principles applicable to specific sources of revenue of E-commerce companies; Recognition and Measurement of Costs; Rebates, Discounts and other sales incentives; Equity based consideration.</p> <p>Accounting for GST in E-commerce Companies (With Numerical Problems); Indian Accounting Standards and its implication on E-commerce companies.</p>	10
IV	<p>Accounting and Reporting for Share Based payments (as per Ind AS – 102):</p> <p>a) Meaning, Scope, Recognition, Equity settled transactions, Transaction with employees and non-employees; Types of share based payments (With Numerical Problems).</p> <p>b) Determining types of conditions, determining impact of condition on share based valuation; Grant date; Determination of Fair value of Options, Determination of ESOP Provision and Related Disclosure and settlement of ESOP; Fair value calculation. (With Numerical Problems).</p>	10

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Semester II COPBTD1 : CORPORATE FINANCIAL REPORTING		
V	Value Added Accounting & Reporting: Introduction, Historical background, Definitions, Necessity of preparing Value Added Statements, Reporting and Disclosure of Value Added Statement (With Numerical Problems): 1. Economic Value Added (EVA) 2. Gross Value Added (GVA) 3. Net Value Added (NVA) 4. Market Value Added (MVA)	10
	Total Lectures (hours)	48

Suggested Readings:

1. Andrew W Higson: Corporate Financial Reporting: Theory and Practice (SAGE Publications Ltd.).
2. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi).
3. Bhushan Kumar Goyal and H N Tiwari, Financial Accounting, International Book House.
4. CA (Dr.)Tulsian P.C. & Tulsian Bharat: Financial Reporting (S Chand; New Delhi).
5. CA Sunitajani Miriyala CA Ravi Kanth Miriyala: Commercial's Financial Reporting (Commercial Law Publishers (India) Pvt. Ltd.).
6. CA Vinod Kumar Agarwal: E-book for Financial Reporting.
7. Charles T. Horngren & Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
8. Corporate Financial Reporting: Study material issued by The Institute of Cost Accountants of India (ICAI).
9. David Young & Jacob Cohen: Corporate Financial Reporting & Analysis (Willy).
10. Dr.T.P.Ghosh: Illustrated Guide to Revised Schedule VI (Taxmann pub.).
11. E. Mrudula & V.R.P. Kashyap (ICFAI) Financial Reporting edited Book.
12. Financial Reporting: Study material issued by The Institute of Chartered Accountants of India (ICAI).
13. Garrison H., Ray and Eric W. Noreen Managerial Accounting: McGraw Hill.
14. Goel, Rajiv, Management Accounting: International Book House.
15. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
16. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi).
17. J.R. Monga, Corporate Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
18. Jawaharlal: Corporate Financial Reporting (Taxmann Publications).
19. R. N. Anthony, David Hawkins, K. A. Merchant, Accounting: Text & Cases. McGraw-Hill Edu.
20. Relevant Literature published by Security Exchange Board of India (SEBI).
21. Relevant Literature published by the IRDA.
22. Relevant Literature published by the Reserve Bank of India (RBI).
23. S. N. Maheshwari; Corporate Accounting: (Vikas Publishing house Pvt. Ltd. New Delhi).
24. S.P. Jain &K. L. Narang: Company Accounts: (Kalyani Publishers, New Delhi).
25. Sanjeev Singhal: Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi).
26. Shukla M.C. & T. S. Grawal: Advanced Accountancy: (Sultan Chand &sons, New Delhi).
27. Singh, Surender, Scholar Management Accounting: Tech Press, New Delhi.

Note: Latest edition of text books may be used.

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPBTD1 : CORPORATE FINANCIAL REPORTING

CO1: Students acquire the skills to interpret accounting standards.

CO2: Students learn and apply the basic and advance principles, conventions and standards of financial accounting leading to the preparation statements for special transactions, and apply such knowledge in problem solving.

CO3: Students are able to interpret and analyze the Corporate Financial Reporting.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	1	1	2	3	3	2
CO2	3	3	3	1	1	2	3	3	2
CO3	3	1	2	1	2	1	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Semester II COPBTD2 : FOREX AND RISK MANAGEMENT		
Learning Objective: To provide basic knowledge of foreign exchange concepts and risk management.		Credit: 04
Unit	Content	Lectures
I	Introduction: International trade, foreign exchange, foreign exchange markets structure and functions, international financial institutions, FEMA.	08
II	Risk Management: Currency derivatives (forward contracts, futures, options, and currency swaps), interest rate risk, transaction exposure, translation and economic exposure.	08
III	Exchange Rate Systems: Gold and the Bretton woods systems, fixed exchange rates, flexible exchange rates, factors which influence the determination of exchange rates (PPP theory), exchange control, objectives and methods of exchange control.	10
IV	Foreign Exchange Transactions: Purchase and sale transactions, spot and forward transactions, ready exchange rates, principal types of buying rates, principal types of selling rates, ready rates based on cross rates.	08
V	Forex Contracts: Forward contracts, factors that determine forward margins, calculation of fixed forward rates and option forward rates, forward exchange rates based on cross rates, execution of forward contract, cancellation and extension of forward contract, forward rate agreement, currency futures and option contracts, financial swaps.	14
Total Lectures (hours)		48

Suggested Readings:

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

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Course Outcomes:**COPBTD2 : FOREX AND RISK MANAGEMENT**

CO1: Analyze in detail the Management of FOREX and Risk Management.

CO2: Understand and implement the system of Fixed and Floating Exchange rate in International Transactions.

CO3: Understand about International Banking and Money Market with special reference to FEMA norms.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	1	2	2	3		2
CO2	2	3	2	2	1	2	3	1	1
CO3	3	2	3	1	3	1	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

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

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Suggested Readings:

1. Belchor, David W. "Compensation Administration", Prentice Hall, Englewood Cliffs. NT.
2. Henderson, R.I. Compensation Management in a Knowledge Based World. New Delhi: Pearson Education.
3. Milkovich.G; Newman.J and Ratnam, C.S.V, Compensation, Tata Mc Graw Hill, Special Indian Edition.
4. Armstrong, M. & Murlis, H. Reward Management: A Handbook of Salary administration, London: Kegan Paul.
5. Sharma, J.P. An Easy Approach To Company And Compensation Laws. New Delhi: Ane Books Pvt Ltd.
6. Malik, P.L. Handbook of Labourer and Industrial Law, Eastern Book Company.
7. Government of India Report of the National Commission on Labour Ministry of Labour and Employment, New Delhi.

Course Outcomes:

COPBTD3: COMPENSATION MANAGEMENT AND EMPLOYEE WELFARE LAWS

CO1: Recognize how pay decisions help the organization achieve a competitive advantage.

CO2: Demonstrate comprehension by constructing a compensation system encompassing: 1) Internal consistency, 2) External competitiveness 3) Employee contributions, 4) Organizational benefit systems, and 5) Administration issues.

CO3: Analyze, integrate, and apply the knowledge to solve compensation related problems in organizations. Ans design rational and contemporary compensation systems in modern organizations.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	1	3	2	3		2
CO2	2	3	2	3	1	2	3	1	1
CO3	3	2	3	1	2	1	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester II		COPBTD4 : MARKETING RESEARCH	
Learning Objective: To impart practical knowledge about research in marketing to solve different contemporary problems in corporate world.		Credit: 04	
Unit	Content	Lectures	
I	Introduction: Definition, Process of Marketing Research; Role of Marketing Research in Marketing Decision Making; International Marketing Research.	08	
II	Defining Marketing Research Problem and Approach: Importance and Process of defining the problem; Management Decision Problem and Marketing Research Problem; Components of the Approach.	08	
III	Formulation of Research Design: Definition and Classification – Exploratory and Descriptive Research Design; Marketing Research Proposal. Sampling in Marketing Research; Use of Secondary Data in Marketing Research; Measurement & Scaling in Marketing Research: Levels of Measurement Scales-Nominal, Ordinary, Interval and Ratio Scales. Types of Attitude Scales – Comparative and Non-comparative Rating Scales. Itemized Rating Scales-Semantic Differential, Likert Scale, & Stapel Scale. Reliability & Validity of Measurement Instruments.	10	
IV	Tools in Marketing Research: General Procedure for Hypothesis Testing. Analysis of Variance (ANOVA). Multivariate Analysis (Application & Methodology); Factor & Conjoint Analysis.	12	
V	Application of Marketing Research: Consumer Research, Product Research, Advertising Research; Marketing and Sales Forecasting; Sales Analysis.	10	
		Total Lectures (hours)	
		48	

Suggested Readings:

1. Malhotra, N. K. and Dash, S.; Marketing Research; PHI, New Delhi.
2. Boyd, Marketing Research: Text and Cases.
3. A. Pararuraman, Marketing Research.

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Course Outcomes:

COPBTD4: MARKETING RESEARCH

- CO1: Critically evaluate and analyze different types of marketing problems. Identify the proper statistical tools for analyzing the data in a marketing research problem.
- CO2: Execute the marketing research process for solving a marketing problem in a systematic and logical manner. Use different statistical software packages for analyzing the data.
- CO3: Prepare the marketing research report in an organized manner. Address the ethical problems that arise in research situations in a systematic and thoughtful manner.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	3	1	1	2	3	2	2
CO2	2	3	2	3	1	3	3	1	1
CO3	3	2	3	3	2	1	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

CBCS Course Structure					Semester III		
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPCTT1	Core Course	Strategic Management	04	04	70	30	100
COPCTT2	Core Course	Advanced Tax Planning and Tax Management	04	04	70	30	100
Discipline Specific Elective (Any One Group)							
Discipline Specific Elective Group A: Accounting							
COPCTD1	Discipline Specific Elective (A1)	Government Accounting	04	04	70	30	100
COPCTD2	Discipline Specific Elective (A2)	Forensic Accounting, Auditing and Investigation	04	04	70	30	100
Discipline Specific Elective Group B: Finance							
COPCTD3	Discipline Specific Elective (B1)	Behavioural Finance	04	04	70	30	100
COPCTD4	Discipline Specific Elective (B2)	Financial Services	04	04	70	30	100

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

CBCS Course Structure					Semester III		
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
Discipline Specific Elective Group C: Human Resource Management							
COPCTD5	Discipline Specific Elective (C1)	Skill and Competency Management	04	04	70	30	100
COPCTD6	Discipline Specific Elective (C2)	Strategic Human Resource Management	04	04	70	30	100
Discipline Specific Elective Group D: Marketing							
COPCTD7	Discipline Specific Elective (D1)	Service Marketing	04	04	70	30	100
COPCTD8	Discipline Specific Elective (D2)	Agricultural Marketing	04	04	70	30	100
Open Elective							
COPCTO1	Open Elective	Life Skills and Communication	04	04	70	30	100
Total			20	20	350	150	500

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

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester III COPCTT1 : STRATEGIC MANAGEMENT		
Learning Objective: To enhance the understanding about business strategies in corporate environment and enable the students in taking strategic decisions in competitive global environment.		
Credit: 04		
Unit	Content	Lectures
I	Introduction: Concept of Strategy; Levels of Strategy; Definition and Importance of Strategic Management; Different approaches to Strategic Decision Making; Mission, Objectives, Goals, and Purpose of Organisation.	06
II	Environmental Analysis and Diagnosis: Concept and Components of Environment; Appraisal of Organisations: Industry Analysis; Strategic Advantage Analysis and Diagnosis; SWOT Analysis.	12
III	Formulation of Strategy: Analysis of Alternatives in Strategy Formulation; Modernisation, Diversification, Integration; Merger, Take-over and Joint Strategies; Turnaround, Divestment, and Liquidation Strategies; Functional Strategies: Marketing, Production/Operations and R & D plans and Policies.	12
IV	Strategic Implementation: Concept, Relationship between Strategic Formulation and Implementation; Issues in strategy implementation, Resource Allocation.	02
V	Strategic Evaluation and Control: Concept and Techniques of Strategic Evaluation; Strategic Control; Strategic and Operational Control.	06
Total Lectures (hours)		48

Suggested Readings:

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

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Course Outcomes:

COPCTT1: STRATEGIC MANAGEMENT

- CO1: Describe major theories, background work, concepts and research output in the field of strategic management. Students can be able to analyze the internal and external environment and its significance on formulation of a strategy in respect to various functional areas of business.
- CO2: The incumbent can learn various levels of strategic planning and formulation through optimum investment decisions with proper allocation of resources. Students will demonstrate a clear understanding of the concepts, tools & techniques used by executives in developing and executing strategies and will appreciate its integrative and interdisciplinary nature.
- CO3: The incumbent will learn various aspects of strategic alliances can take relevant decisions for the survival and growth of a business. The incumbent can better align organization goals with existing plans, policies and procedures through proper evaluation of the strategies.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	3	1	3	2	3	3	2
CO2	2	3	2	3	1	2	3	1	3
CO3	3	2	3	1	2	1	3	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Two Years PG Programme in Commerce

Reconsidered by the Members of Board of Studies

Semester III COPCTT2 : ADVANCED TAX PLANNING AND TAX MANAGEMENT

Learning Objective: To provide practical knowledge about tax planning and management for corporate bodies. Students will be able to develop detailed understanding on various planning tools in direct taxation and use the provisions of direct taxes for planning and decision making, develop understanding of taxation for corporate entities and use it for decision making to facilitate constructive planning of tax liability and develop the ability and skill of the students to undertake corporate tax planning independently or in a business set up.

Credit: 04

Unit	Content	Lectures
I	<p>Tax Planning: Concept of tax planning and tax management, Tax evasion and tax avoidance; Rationale of corporate tax planning; Nature and scope of tax planning in companies; Importance of tax planning as a management decision; Objectives and basis of tax planning Minimizing tax liability, tax evasion, tax avoidance and tax planning; Tax Planning and Corporate Planning.</p> <p>Types of companies - Indian company, Domestic company, Foreign company, Investment company; Residential status of companies and tax incidence, clubbing of income; Taxation of Company - Computation of tax liability; Tax liability and Minimum Alternate Tax, MAT Provision, MAT Credit; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses; Tax on profits; Taxation of purchase sale of units of Mutual funds; Long term capital gain and short term capital gain.</p>	06
II	<p>Tax Planning and Nature of Business: Tax Planning and forms of business (Sole proprietorship, Partnership, LLP and Company); Tax Planning with reference to location of undertaking, Type of activities, Ownership pattern, Tax provisions for new businesses, Export business, Industrial undertakings and infrastructure development undertaking, Enterprises located in SEZs, Businesses in special category states, Hotel industry, Telecom industry, Entertainment industry, Information Technology Industry, Power, Shipping and Aircraft, Oil and Minerals, Venture capital fund, Mutual funds, Insurance, construction, and retail businesses related tax provisions; Deduction allowed to respective industries; (Sections 32AD, 33AB, 3ABA; Sections 35ABB, 35AD; and Sections 80-IA, 80-IAC, 80-IB, 80-IBA, 80-ID, 80-IE 80JJA); Case Studies/Exercises.</p>	12
III	<p>Tax Planning and Business Decisions: Tax planning with reference to specific management decisions such as Make or buy, Own or lease, Repair or replace; Tax planning with reference to Employee's remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation; Double taxation relief – bilateral and unilateral relief related provisions; Provisions related to advance tax computation and payment procedure; Case studies/Exercises.</p> <p>Tax Planning and Financial Decisions: Capital structure decisions; Dividend policy and tax on dividend, Types of dividends, Case study on dividend tax; Bonus Share; Investments and capital gains; Procurement of assets-Lease vs.</p>	12

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Semester III COPCTT2 : ADVANCED TAX PLANNING AND TAX MANAGEMENT

	<p>purchase; Owning or leasing of an asset; Instalment vs Hire purchase or instalment purchase decision; Purchase of an asset out of own funds or out of borrowed capital; Manufacturing or buying; Repairing, replacing, renewing or renovating an asset, Case studies/Exercises.</p> <p>Tax Planning and Managerial Decisions: Capital structure decisions and tax planning; Tax planning through employees' remuneration – fringe benefit tax, ESOPs; tax consideration – make or buy, Close or continue, Sale in domestic market and exports, Replacement and capital budgeting decisions. Tax Planning-Scientific Research, Sale of assets used for scientific research; Private equity in capital structure, Case studies/Exercises.</p> <p>Tax Planning and Business Reorganization: Tax Planning with reference to business restructuring and amalgamations; Demerger; Slump sale; Tax planning through conversion of a firm into a company; Conversion of sole proprietorship into company; Conversion of company into Limited Liability Partnership, Conversion of company into LLP; Conversion of sole proprietary into partnership firm; Tax planning through transfer of assets between holding and subsidiary companies, Case studies/Exercises.</p>	
IV	<p>Tax Planning for International Entities: Tax planning in respect of non-resident Indians; Income by way of interest on NRO/ NRE accounts, Provisions under sections 115C – 115I; Double taxation relief; Tax Planning and Transfer pricing; Measures to curb tax evasion through Arm's Length Price and methods of its computation; Advance rulings; Advance Pricing Agreement, Case studies/Exercises.</p> <p>Tax Planning in Foreign Collaborations: Doubly taxed income and Double Taxation aspects: Foreign collaborations and incidence of taxation on domestic companies and other assesses; Provisions for relief in respect of unilateral and bilateral double taxation, Case studies/Exercises.</p>	12
V	<p>Tax Management: Advance payment of tax; Tax deduction/collection at source; Documentations, Returns of tax, Certificates Interest payable by assesses/governments; Collection and recovery of tax; Assessment, re-assessment, rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities; Drafting of appeal; Statement of facts and statement of law; Penalties and Prosecutions: Provisions relating to undisclosed income/ investments (Sections 68,69A,69B,69C,69D); Settlement Commission; Search, seizure and survey; Transactions with persons located in notified jurisdictional area; General anti-avoidance rules; Tax clearance certificate; Securities transaction tax; Information Technology and Tax administration; Case studies/Exercises.</p> <p>Income Tax authorities; Tax Deduction and Collection Account Number (TAN); Tax Information Network (TIN); Tax deduction at source – tax on salary, interest, dividend, interest other than interest on securities, winning from lottery, games, etc., Insurance commission and related provisions for deductions; Managerial remuneration and tax consideration; Income of others' liable for clubbing; Deductions under Sections 80C, 80CCD (1), 80CCD (1B), 80CCD (2),</p>	06

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Semester III COPCTT2 : ADVANCED TAX PLANNING AND TAX MANAGEMENT

	80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB; Rebate under Section 87A. Double taxation relief under Sections 90 and 91; Case studies/Exercises.	
	Total Lectures (hours)	48

Suggested Readings:

1. Gaur, V. P. & Narang, D. B.: Income Tax Law & Practice; Kalyani Publishres, Ludhiana.
2. Ahuja, Girish & Gupta ,Ravi: Systematic Approach to Income Tax; Bharat Law House, New Delhi.
3. Mehrotra, H. C.: Income Tax Law; Sahitya Bhawan, Agra.
4. Pagare, Dinkar: Law and Practice of Income Tax; S. Chand & Sons, New Delhi.
5. Saklecha, Sripal; Income Tax, Satish Printers, Indore.
6. Acharya. Shuklendra and Gurha. M.G. *Tax Planning under Direct taxes*. Modern Law Publications, Allahabad.
7. Ahuja. Girish. and Gupta, Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
8. Lakhotia, R.N. and Lakhotia, S. *Corporate Tax Planning Handbook*. Vision Books.
9. Mittal, D.P. *Law of Transfer Pricing*. Taxman Publications Pvt Ltd., New Delhi.
10. Singhania. Vinod K. and Singhania. Monica. *Corporate Tax Planning*. Taxman Publications Pvt Ltd., New Delhi.
11. The Income Tax Act, 1961.
12. The Income Tax Rules, 1962.

Note: Latest edition of text books may be used.

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPCTT2: ADVANCED TAX PLANNING AND TAX MANAGEMENT

- CO1: To develop application and analytical skill of the provisions of Income Tax Law for Income Tax planning and Management.
- CO2: Students will get expert knowledge regarding the legitimate way of Tax Planning and Management under different Financial and managerial decisions after considering the impact of Direct Tax Laws.
- CO3: To acquire knowledge in formulating Tax planning problem and use goal programming algorithms.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	1	3	3	2	1	2
CO2	2	2	2	2	3	2	2	1	1
CO3	3	1	1	1	1	1	1	2	1

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Two Years PG Programme in Commerce

Reconsidered by the Members of Board of Studies

Semester III COPCTD1 : GOVERNMENT ACCOUNTING		
Learning Objective: The student will be able to Understand the structure of Government accounting system, Learn how to maintain books of accounts of State and central govt books, Prepare the different set of books of accounts as per Accounting principles, Understand the process of setting accounting for government entities and Learn to maintain the reliability and true and fair view of books of accounts.		
Credit: 04		
Unit	Content	Lectures
I	Design and Organisation of Government Accounting System: Basis of Government Accounting -- Cash Accounting, Accrual Accounting, Comparison between Cash based system of accounting and accrual system of accounts, Benefits of switch over. Global trends, Users of government account, Accounting arrangements and authorities in State and Central Governments, Government Accounting Standards Advisory Board (GASAB) – Role and functions; Approved formats of accounts for Panchayati Raj Institutions and Local Bodies, Inter-state & center to state transactions, Principles of Recognition, Measurement Classification and Disclosure, Receipt and credit into Government Accounts, Withdrawal from Government Account Section-I & III, Maintenance of Deposits.	06
II	Maintenance of Initial Accounts by Drawing and Disbursing Officers (DDO): Initial records and accounts relating to receipts and disbursements by DDOs, Preparation of Cash Book, Journal and Ledger, Reconciliation of accounts with, Treasury/ Pay and Accounts Office (PAO) by DDOs, Treasury Accounting System including State PAO Accounting System , Process of passing bills in Treasury/State PAO , Voucher, Challans, Schedule of Receipts and, Payments, List of Payment and Cash Accounts, Daily Accounting in treasury/State PAO, AC/DC bills, Nil Bills.	12
III	Compilation of Monthly Civil Accounts by Accountant General: Compilation and preparation of Monthly Civil Accounts, Compilation of treasury accounts, preparation of Classified Abstract, Consolidated Abstract, Detail Books, Consolidated monthly accounts of Public Works and Forest Divisions, Inter-government and Inter-departmental transactions and their adjustments, Corrections in accounts- Transfer Entries, Combined Transfer Entries, ledger, Accounting of liabilities: Public Debt, Other liabilities, Treasury bills, Accounting of Reserve Fund, Deposit and Investments, Accounting of Suspense and Remittance Heads, Preparation of Disburser's Account and Monthly Civil Account, Detailed Loan Accounting, Provident Fund Accounting with particular reference to pitfalls in accounting.	12
IV	Compilation of Annual Accounts: Appropriation Accounts, Finance Accounts and Combined Finance and Revenue Accounts, Contents of annual accounts, Preparation and submission of annual accounts. Summary of Finance Accounts, Interpretation and utility of various statements in Finance Accounts, Interpretation and utility of Government Accounts, Report on State Finances, Summarised Financial Position of the State, Abstract of receipts and disbursements, Sources and Application of funds, Input for fiscal management Allocation of resources and effective use of resources, Input for budget	12

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Semester III		COPCTD1 : GOVERNMENT ACCOUNTING	
	preparation and monitoring.		
V	Quality Assurance Procedures: Checks against errors and misstatements, Reconciliation between Accountant General and Controlling Officers, Maintenance and review of Broadsheets, Analysis and clearance of suspense and remittance heads, Internal Test Audit (ITA), Control Accounts for verification and exclusion checks , Classified Abstracts (DDR portion and Proof Sheet), Detail Books and Disburser's Account, Journal, Reconciliation of differences under Reserve Bank Deposits in figures as per Government accounts and those communicated by Central Accounts Section RBI, Checks related to timeliness, completeness and overall reliability, , Trial Balance, Review of Balances, Exclusions of Treasury and Divisional accounts, Review against schedule of preparation, Reconciliation between Finance and Appropriation Accounts.		06
		Total Lectures (hours)	48

Suggested Readings:

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

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

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPCTD1: GOVERNMENT ACCOUNTING

- CO1: To provide theoretical and practical knowledge about Government Accounting contemporary issues and Compare commercial accounting system with Government accounting system.
- CO2: To provide knowledge about Government accounting rules 1990, Financial rules Government of India 2005 and GFR-2017.
- CO3: Understand the process of setting accounting for government entities and learn to maintain the reliability and true and fair view of books of accounts.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	1	1	3	3	2	2
CO2	2	1	2	1	1	2	3	1	1
CO3	3	2	3	1	3	1	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Two Years PG Programme in Commerce

Reconsidered by the Members of Board of Studies

Semester III COPCTD2 : FORENSIC ACCOUNTING, AUDITING AND INVESTIGATION

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

Credit: 04

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

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Semester III COPCTD2 : FORENSIC ACCOUNTING, AUDITING AND INVESTIGATION

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

Suggested Readings:

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

Note: Latest edition of text books may be used.

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPCTD2: FORENSIC ACCOUNTING, AUDITING AND INVESTIGATION

CO1: Introduce the Role, Scope and Tools of Forensic Accounting, Auditing and Fraud Examination and also Enable Career development and practice specialization in Fraud Examination, Forensic Audit.

CO2: Enhances Skill development and contributes to a corporate and social environment free of frauds, helps in examination of financial crimes.

CO3: To understand and analyse the concept of Corporate Fraud and Forensics Audit in the contemporary world along with the legal mechanism to counter the corporate fraud and understanding Forensic Audit and its methods.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	1	1	3	2	3	1	2
CO2	2	3	2	3	1	2	3	1	1
CO3	3	2	3	1	2	1	1	3	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Two Years PG Programme in Commerce

Reconsidered by the Members of Board of Studies

Semester III COPCTD3 : BEHAVIOURAL FINANCE		
Learning Objective: The objective of this course is to familiarize the students with the basic concepts of behavioural Financing gaining momentum in current stock market scenario.		
Credit: 04		
Unit	Content	Lectures
I	Introduction: Nature, Scope, Objectives, Significance and Application of Behavioural Finance; Foundations of Finance; Neoclassical Economics; Expected Utility Theory; Modern Portfolio Theory; Capital Asset Pricing; Efficient Market Hypothesis; Agency Theory; Neoclassical vs. Behavioural Economics; The Influence of Psychology.	06
II	Heuristics and Biases: Perception, Memory and Heuristics; Taxonomy of Biases; Familiarity and Related Biases; Availability Bias; Anchoring Bias; Other biases; Forms and Causes of Overconfidence; Confirmation Bias; Better-Than-Average Effect; Factors impeding Correction. Emotional Foundations: Emotions, Theory, Reasoning, Varied human wants.	12
III	Foundations of Behavioural Finance: (i) Implications of Heuristics and Biases for Financial Decision: Making; Financial Behaviours stemming from Familiarity and Representativeness; Anchoring and Herding. (ii) Implications of Overconfidence for Financial Decision: Overconfidence and Excessive Trading; Demographics and Dynamics – the role of gender; Under diversification and Excessive Risk Taking; The Disposition Effect.	12
IV	Social Forces and Behavioural Explanations: (i) From Homo economicus to Homo sapiens; Fairness; Role of Social Influence; Social Behaviour and Emotion; Social Forces at work. (ii) Behavioural Explanations for Anomalies: Earnings Announcements, Value vs. Growth, Behavioural factors behind Momentum and Reversal; The Equity Premium Puzzle; Financial Bubbles.	12
V	Other Insights: Wisdom of Crowds; Fooled by Randomness; Noise and Performance in Stock Market; Animal Spirits; Halo Effect and Company Performance; The Zurich Axioms.	06
Total Lectures (hours)		48

Suggested Readings:

1. Chandra, Prasanna, "Behavioural Finance", McGraw Hill Education, 2nd Edition, 2020.
2. Sulphery, MM, "Behavioural Finance", Prentice Hall India Learning Private Limited, 2020.
3. Singh, Ranjit, "Behavioural Finance", PHI Learning Pvt. Ltd., 2019.
4. Singh, Shuchita and Bahi, Shilpa, "Behavioural Finance", Vikas Publishing House, 2015.
5. Baker, Kent H. et al, "Behavioural Finance: What Everyone Needs to Know", Oxford University Press, 2019.

Note: Latest edition of text books may be used.

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPCTD3: Behavioural Finance

CO1: To provide basic understanding of behavioural finance

CO2: To inform about different types of biases in decision making

CO3: To develop among students to apply the concepts of behavioural finance in financing decisions

CO4: To provide initial background of recent developments in the theories of behavioural finance

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3						3		
CO2	2	3	3				3		
CO3	1	3	3						3
CO4	2								3

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester III COPCTD4 : FINANCIAL SERVICES		
Learning Objective: To provide among students about advance knowledge of financial services prevailing in India.		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Concept, Nature and Scope of Financial Services; Classification of Financial Services Fund-based and Fee-based. – Regulatory Frame Work of Financial Services – Growth of Financial Services in India	06
II	Merchant Banking & Underwriting: Introduction, Concept, Investment Banking vs. Merchant Banking Vs Commercial Banking; Categories and Functions of Merchant Banking, Issue Management; SEBI Regulations. Meaning & nature of Underwriting; Forms of Underwriting; Need and Significance of Underwriting; Underwriting of Capital Issues in India; SEBI's Guidelines on Underwriting.	12
III	Factoring & Forfaiting: Concept, Modes of Operations; Functions; Types of Factoring; Factoring; Forfaiting Definition, Mechanism, Forms, Benefits, and Problems of Factoring and Forfaiting; Comparison among Forfaiting and Discounting; Factoring in India.	12
IV	Credit Rating: Rating Services; Uses, and Process of Credit Rating; Rating Methodology; Rating Revisions; Equity Grading; SEBI and Credit Rating; Credit Rating Agencies in India. Limitations of Rating; Future of Credit Rating in India. Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India. Debt Securitisation – Concept and Application – De-mat Services-need and Operations-role of NSDL and CSDL.	12
V	Other Financial Services: Hire Purchase and Leasing, Securitisation, Depositories and Custodian, Stock Broking, (Sub-broker, foreign broker, stock market trading), Credit Card Services; Venture Capital in India.	06
Total Lectures (hours)		48

Suggested Readings:

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

Note: Latest edition of text books may be used.

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Course Outcomes:

COPCTD4: FINANCIAL SERVICES

- CO1: This subject will make them expert personnel in the field of financial services provider and due to this they will be helpful in making strong economy.
- CO2: Ability to comprehend the concepts of Mutual funds, credit cards, housing inance, personal loans and factoring services.
- CO3: Incumbent to gather knowledge on the variety of financial services offered by huge number of institutions in India and abroad to make them ready for job market.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	2	2	3	3	3	2
CO2	2	3	2	3	1	2	3	1	1
CO3	3	2	3	1	1	1	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester III COPCTD5 : SKILL AND COMPETENCY MANAGEMENT		
Learning Objective: The objective of the course is to equip the students with the necessary skills and knowledge required for talent recognition, management, retention and development. It also enables them to learn to identify and develop competencies in employees.		
		Credit: 04
Unit	Content	Lectures
I	Skill Management: Concept of skill; Concept of talent; Difference between Talent, Skill, and Knowledge; Objectives of Skill and Talent Management; Types of Skills: Hard skills and Soft skills.	06
II	Developing Talent and Skills: Need for Skill and Talent Development; Training for skill and talent development: Identification of training needs, Training methods, Evaluating training programmes; Mentoring; Skill obsolescence and Retraining.	12
III	Skills and Talent Integration: Designing Reward Policy and Strategies; Succession Planning; Career Planning: Process, Career anchors, Career paths.	12
IV	Managing Competencies: Concept of Competence, Need for Competencies, Competence and performance: Competency based performance management; Developing competencies in employees.	12
V	Competency Mapping: Meaning, objectives and need for competency mapping; Process and tools of competency mapping; Uses of competency mapping.	06
		Total Lectures (hours)
		48

Suggested Readings:

1. Rao, T.V. (2011). Hurconomics for Talent Management: Making the HRD Missionary Business-Driven, New Delhi: Pearson Education.
2. Berger, L. A. and Berger, D. R. (2010). The Talent Management Handbook, New Delhi: McGraw-Hill Education.
3. Shukla, R.(2009). Talent Management: Process of Developing and Integrating Skilled Worker, New Delhi : Global India Publications.
4. Sanghi, S. (2007). The Handbook of Competency Mapping: Understanding, Designing and Implementing Competency Models in Organizations, New Delhi: Sage Response.
5. Kandula, Srinivas R. (2013). Competency-Based Human Resource Management, New Delhi: Prentice Hall of India.

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPCTD5: SKILL AND COMPETENCY MANAGEMENT

- CO1: Students would be able to understand the role of Skill and Competency Management in enhancing Professional Excellence.
- CO2: Students would be able to create, analyze and evaluate the role of Psychometric Personal Profiling for Professional Excellence.
- CO3: The students would be able to create the Competency Maps for different Organization Profiles.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	2	1	2	2	3	2
CO2	2	3	2	1	1	1	3	1	1
CO3	3	2	3	3	2	1	1	1	2

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester III COPCTD6 : STRATEGIC HUMAN RESOURCE MANAGEMENT		
Learning Objective: To impart knowledge about the strategic aspect of human resource management. This paper also intends to make the students understand the linkage between human resource strategies and corporate strategies.		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Concept and context of strategic human resource management (SHRM); Corporate strategy and SHRM; Evolution of SHRM; SHRM & HR; Challenges in SHRM; Resource based view of a firm; Competencies of HR professionals.	06
II	HR Strategies: Strategic HR planning and acquisition: Recruitment and selection; Strategic training and development; Reward and compensation strategy; Corporate strategy and career systems; Employee separation and retention management, retrenchment; Strategic approach to industrial relations; Managing workforce diversity.	12
III	Implementing Strategic Human Resource Management: Identifying strategic positions; Human resource analytics; Employee engagement; Matching culture with strategy; Behavioural issues in strategy implementation.	12
IV	Linking SHRM to Competitive Success and Corporate Strategy: SHRM for competitive advantage; HC Bridge Model and Decision science model; Tools for work analysis and talent strategies; HR implications of mergers and acquisitions; Outsourcing and its HR implications.	12
V	Trends and Issues in SHRM: Alignment of HR strategies and the impact on business performance; HR metrics; Human resource strategy in international context; Future of SHRM.	06
		Total Lectures (hours)
		48

Suggested Readings:

1. Das P., Strategic human resource management: A resource driven perspective, Cengage Learning India.
2. Greer, C.R., Strategic human resource management: A general managerial approach, Pearson Education.
3. Paul B., Strategic human resource management, McGrawHill Education.
4. Armstrong, M., Armstrong's handbook of strategic human resource management, Kogan Page.
5. Mello J. A., Strategic management of human resources, South Western.
6. Schuler, R. S., and Jackson, S. E., Strategic human resource management, Wiley India.

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPCTD6 : STRATEGIC HUMAN RESOURCE MANAGEMENT

- CO1: Ability to develop a plan of strategic HR initiatives to achieve and promote the behaviours, culture and competencies needed to achieve organizational goals.
- CO2: Learn ways and means for creating the organization's unique identity and 'Employer Value Proposition' in the job market.
- CO3: Equipped with required knowledge and skills to design, develop & execute well-defined HR strategies which are in alignment with larger organizational strategies.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	1	2	3	3		2
CO2	2	3	2	2	1		3	1	1
CO3	1	2	3	2	3	1	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Semester III COPCTD7 : SERVICES MARKETING		
Learning Objective: The aim of this subject matter is to provide insight of marketing of services to the consumers.		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Concept, Characteristics and Importance of Services; Classification of Services; Development of Services Marketing; Concept of Services Marketing; Role of Marketing in Services Organisation; Services Marketing Mix; Environment of Services Marketing.	06
II	Services Market and Marketing: Application of Marketing Research in Services Marketing; Services Marketing Research Process; Strategic Marketing Process for Services; Segmenting, Targeting & Positioning various services; Products in services; core and augmented; Services Marketing Planning.	12
III	Services Product and Pricing: Service Product Concept; Service Attributes; Life Cycle Concept of Services; Pricing Factors Influencing Service Pricing; Services Pricing Policies.	12
IV	Services Distribution and Promotion: Accessibility and Availability; Promotion Goals of Internal and External Communication; Promotion Mix, Advertising, Personal Selling, Sales Promotion and Publicity; Media Choice and Selection; Role of Employees in Services Marketing; Process and Physical Evidence: Types of Physical Evidence in various services; Service Blueprint; People: Importance of people in service marketing.	12
V	Special Aspects of Services Marketing: Tourism Marketing; Financial Services Marketing; Not-for-Profit Services Marketing; Charities Marketing; Professional Services and Marketing; Importance of After sales Services.	06
Total Lectures (hours)		48

Suggested Readings:

1. Jha, S. M.: Service Marketing.
2. Meidan, Arthar : Bank Marketing Management, Mac-Millan, New York.
3. Malver, Colin Geoffrey Naylor: Marketing Financial Service, The Institute of Bankers, Hobson Press Ltd., Cambridge.
4. Peroz, R.S.: Marketing Financial Services, Pregor, New York.

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

Prof. O. P. Chandrakar
 Principal, Govt. College.,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Dr. Mukesh Agarwal
 Assistant Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPCTD7: SERVICES MARKETING

- CO1: understanding the concept of successful services marketing and ability to face the challenge in service marketing.
- CO2: Demonstrate integrative knowledge of marketing issues associated with service productivity, perceived quality, customer satisfaction and loyalty.
- CO3: Apply relevant services marketing theory, research and analysis skills to contemporary case studies and communicate outcomes employing professional discourse and formats.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	2	1	1	3	3	2
CO2	2	3	1	1	1	2	3	1	1
CO3	2	2	3	3	1		3	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Semester III COPCTD8 : AGRICULTURAL MARKETING		
Learning Objective: To provide the students in-depth knowledge about agricultural marketing, pricing and distribution of agricultural products, Commodity Marketing and its real-life applications.		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Concept and Significance of Agricultural Marketing, classification and characteristics of agricultural market, marketing mix, Function of Agricultural Marketing, agricultural marketing planning process, Problems of agricultural marketing.	06
II	Agricultural Consumers and Marketing: Nature and Types of Agricultural Consumers, Buying Behaviour of agricultural consumers, Types of agricultural markets, classification of agricultural products.	12
III	Pricing and Distribution of Agricultural Products: Factors affecting the pricing of agricultural products, Problems involved in pricing of Agricultural Product, Retail prices and Farm prices, Prices in competitive markets, channels of distribution for agricultural products, Whole selling and Retailing, Advertising of Agricultural products.	12
IV	Commodity Marketing: Dairy Marketing, Grain Marketing, Herbs Marketing, Cotton Marketing, Marketing of Processed Food.	12
V	Agricultural Marketing Institutions in India: NAFED: Membership, Objectives, Activities, NCDC: Objectives and Activities, TRIFED: Objectives and Activities, FCI: Objectives, function and working. Visit to market institutions.	06
Total Lectures (hours)		48

Suggested Readings:

1. Acharya, S.S. and Agrawal, N.L.: Agricultural Marketing in India, Oxford and LBH Publishing Corporate Private Limited.
2. Chand, R.: Agricultural Marketing, Educational Publishers and Distributors, Delhi
3. Singh, J. and Lekhi, R. K.: Agricultural Marketing Trade and Prices.
4. K. Nirmal Ravi Kumar: Agricultural Marketing.
5. Kumar, S., Kumar, S. and Chand, K.: An Introduction to Agricultural Social Science, New Vishal publication.
6. Verma, S. B.: Agriculture Marketing, Scientific Publisher.
7. Wider, L.K. and Murthy, C.: Textbook of Agricultural Marketing and Cooperation, Indian Council of Agricultural Research.
8. Fasalurahman P.K.: Indian Agriculture Role and Challenges, New Delhi Publication.

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

Prof. O. P. Chandrakar
 Principal, Govt. College.,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Dr. Mukesh Agarwal
 Assistant Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPCTD8: AGRICULTURAL MARKETING

- CO1: Understand and appreciate the structure and working of the agricultural marketing system in India. And learn how agriculture marketing system affects the farmers, consumers and intermediaries.
- CO2: Develop strategies through which the dynamic marketing system will respond to create a win-win situation for all the agricultural marketing system.
- CO3: Appreciate the possible changes in the agriculture input, output and food market with economic behavior of consumers and producers, and production, cost and revenue functions and the determination of price and output in different markets, and to theories relating to maximization of social welfare.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	1	1	2	3	1	2
CO2	2	2	2	2	1	3	2	1	1
CO3	3	2	3	2	2	1	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Semester III COPCTO1 : LIFE SKILLS AND COMMUNICATION		
Learning Objective: This course is aimed at building understanding and perspective about life beyond profession. The students will be able to understand the meaning and grand narrative of life, to learn to leverage psychological capital, to understand the role of society and technology in life and to understanding nuances of communication.		Credit: 04
Unit	Content	Lectures
I	Introduction: Ontological perspective of life; Meaningfulness and mindfulness; Understanding personal and organizational outcomes of meaningfulness and mindfulness; Notion of time.	06
II	Cognitive Approaches and Strategies: Understanding Psychological Capital: Hope, efficacy, resilience and optimism; Developing strengths and living well; Happiness and pleasure dialogue.	12
III	Society Technology Interface: Role of technology in shaping present day society; Social interaction and changing paradigm of physical, digital and biological world.	12
IV	Effective Communication Skills: Principles of effective communication; Verbal, non-verbal and listening skills; Creating persuasive communication and avoiding common mistakes in communication at personal, interpersonal and organizational level.	12
V	Gainful Employment and Life Skills: Understanding role of life skills for increasing employability and entrepreneurship, meaning and significance of good work.	06
Total Lectures (hours)		48

Suggested Readings:

1. Cappelli, Peter (2012). Why Good People Can't Get Jobs: The Skills Gap and What Companies Can Do About It. Wharton Digital Press.
2. Klaus, Schwab (2017). The Fourth Industrial Revolution. World Economic Forum.
3. Lopez, Pedrotti & Synder (2015). Positive Psychology – the scientific and practical explorations of human strengths. Sage Publications.
4. Louis, Narens (2001). Theories of Meaningfulness. Psychology Press. Taylor & Francis.
5. Schein, Edgar H. (2013). Humble Inquiry – The Gentle Art of Asking Instead of Telling. Berrett Koehler Publishers.
6. Steven, Monson (2017). Mapping Society and Technology. University of Minnesota Publications.
7. Vygotsky, L. S. (1978). Mind in Society – The development of higher psychological processes. Harvard Univ Press.

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

Prof. O. P. Chandrakar
 Principal, Govt. College.,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Dr. Mukesh Agarwal
 Assistant Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Course Outcomes:**COPCTO1: LIFE SKILLS AND COMMUNICATION**

CO1: To understand the meaning and grand narrative of life.

CO2: To learn to leverage psychological capital.

CO3: To understand the role of society and technology in life.

CO4: To understanding nuances of communication.

CO5: To learn the meaning of work.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	1	2	2	3	1	3	1	1
CO2	3	2	1	3	1		2	2	2
CO3	2	1	2	2	3	1	3	1	1
CO4	1	2	3	1	1	3	1	2	3
CO5	3	3	3	3	3	3	3	3	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

CBCS Course Structure				Semester IV			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPD TT1	Core Course	Corporate Governance & Business Ethics	04	04	70	30	100
COPD DC1	Mandatory Course	Dissertation & Field Work	06	50 marks for Dissertation, 50 marks for Viva voce and 50 marks for Field Work			150
Discipline Specific Elective (Any one Group)							
Discipline Specific Elective Group A: Accounting							
COPD TD1	Discipline Specific Elective (A1)	Advanced Accounting	04	04	70	30	100
COPD TD2	Discipline Specific Elective (A2)	Cost Audit, Standard and Management Audit	04	04	70	30	100
Discipline Specific Elective Group B: Finance							
COPD TD3	Discipline Specific Elective (B1)	Strategic Financial Management	04	04	70	30	100
COPD TD4	Discipline Specific Elective (B2)	Financial Derivatives	04	04	70	30	100

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

CBCS Course Structure				Semester IV			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
Discipline Specific Elective Group C: Human Resource Management							
COPDTD5	Discipline Specific Elective (C1)	Management of Industrial Relations	04	04	70	30	100
COPDTD6	Discipline Specific Elective (C2)	Industrial Psychology	04	04	70	30	100
Discipline Specific Elective Group D: Marketing							
COPDTD7	Discipline Specific Elective (D1)	Consumer Behaviour	04	04	70	30	100
COPDTD8	Discipline Specific Elective (D2)	Supply Chain Management and Logistics	04	04	70	30	100
Open Elective							
COPDTO1	Open Elective	Government and Business	04	04	70	30	100
Total			22	16	430	120	550

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

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

emester IV COPDTT1 : CORPORATE GOVERNANCE & BUSINESS ETHICS		
Learning Objective: To bring conceptual clarity about different principles of corporate governance and business ethics and making students familiar with emerging issues of corporate governance and ethical business practices in corporate world.		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Evolution, Meaning & Concept of Corporate Governance; Principles, theories & models of Corporate Governance, Determinants of Good Corporate Governance. Green governance/e-governance; shareholder activism. Corporate governance in PSU, Banks & Corporate Governance in Family owned firm.	08
II	Corporate Governance Practices and development; Comparison of principles and development of Corporate Governance in Various countries-U.K., U.S.A, Australia, China, Russia, South Africa and India; (Sarbanes and Oxley Law, Cadbury Report and NFRA) Corporate Frauds/Scam/failure: Introduction to Corporate frauds and major financial Scams – Case Study; the whistle-blower legislation across countries; developments in India. Governance beyond the boundaries of corporation.	10
III	Reporting on Corporate Governance in India. SEBI (LODR) Regulations [Listing obligation & Disclosure Requirements], Indian Accounting Standards (INDAS), listing obligations with stock exchange including Clause 49 & its Amendments. Corporate governance under Companies Act, one real life case study of any company’s report on Corporate Governance.	10
IV	Business Ethics and CSR: Meaning, Concept and approaches of Business Ethics. Why ethical problem occurs in business, ethical principles in business. Ethical governance; code of ethic. Concepts of Corporate Social Responsibility; CSR-an overlapping concept; corporate sustainability reporting; CSR models and SDGs goal. Ethical Dilemmas and remedies for Ethical Dilemmas. Profit maximization vs social responsibility.	10
V	Ethics in different Contexts: Detailed discussion on ethical principles in different contexts-Environmental ethics, workplace ethics, ethics on consumer protection, advertisement ethics; Ethics in accounting and finance.	10
Total Lectures (hours)		48

Suggested Readings:

1. Fernando, A.C.; Corporate Governance: Principles, Policies and Practices; Pearson.
2. Chattopadhyay, P.; Corporate Mis-governance; IAA Research Foundation.
3. Chakraborty, S.K.; Ethics in Management, Oxford.
4. Robert, A.G.; Monks and Minow, Nell; Corporate Governance, Wiley.
5. Balachandran, V. and Chandrasekaran, V., Corporate Governance and Social Responsibility, PHI Learning Private Limited, New Delhi, 2009.

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPDTT1: CORPORATE GOVERNANCE & BUSINESS ETHICS

- CO1: Able to define Corporate Governance and to describe need of Corporate Governance.
- CO2: Able to classify types of Directors and Board and to discuss criteria of Independent Directors and able to discuss mandatory Committees.
- CO3: Able to state provisions of Corporate Governance as per Companies Act-2013 and SEBI LODR Regulation-2000, 2015 and Able to identify important role of Institution and Able to explain Corporate Failures by illustrating and analysing case studies in Corporate.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	2	1	3		3	2
CO2	3	3	2	3	2	1	2	1	1
CO3	2	2	1		2	2	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Semester IV COPD TT1 : DISSERTATION & FIELD WORK

Credit: 06

There shall be a dissertation along with field work for Final semester students comprising of 50 marks for Dissertation, 50 marks of Viva Voce, and 50 marks for Field Work. Dissertation has to be completed by the student under the guidance of one faculty member of the Department who shall be assigned by the Head of the Department. Viva voce examination will be conducted in the Department and one external member preferably from the other university/college will be invited as external expert to conduct the Viva- Voce examination.

Students have to perform a task of field work assigned by the Department for completion of this course for which a report has to be submitted by the student in due course of time. Submitted report will be evaluated by the assigned faculty member and scoring of maximum 50 marks shall be awarded.

Course Outcomes:

COPD TT1: DISSERTATION & FIELD WORK

- CO1: Student's gets exposure to design a research investigation that incorporates appropriate theoretical approaches, conceptual models, and a review of the existing literature.
- CO2: Gain in-depth knowledge and use adequate methods in the major subject/field of study. And create, analyze and critically evaluate different technical/research solutions.
- CO3: Learn about the development of new idea and its application in the shape of project formulation for research work. And learn about technique of referencing with acquire skill of academic report writing.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	1	3	1	1	3	1	1
CO2	2	1	2	1	2	3	3	1	2
CO3	1	3	3	2	3	2	2	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
 Principal, Govt. College.,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Dr. Mukesh Agarwal
 Assistant Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Semester IV COPDTD1 : ADVANCED ACCOUNTING		
Learning Objective: To gain understanding and to provide advanced working knowledge of accounting concepts, detailed procedures, practices and documentation involved in financial accounting system of various entities in different economic environment & control.		
Credit: 04		
Unit	Content	Lectures
I	Accounting for Special Transactions and Events: (a) Accounting for Insurance Claims for loss of stock and loss of profit. (b) Accounting for Joint-Ventures. (c) Accounting for Associations (Ind AS – 28). (d) Accounting and Valuation for Intangible Assets (Ind AS – 38).	10
II	Accounts For Price Level Changes [Inflation Accounting]: Introduction-Meaning, Utility & Limitations of Historical Cost Accounting-Meaning, & Utility of Inflation Adjusted Account-Nature and Concept of price changes (General, Specific & Relative)- Inflation Accounting & Disclosure Requirements in Different Countries Methods of Accounting for Change in Price (With Numerical Problems) : - 1. Current Purchasing Power [CPP] Method: (Meaning, Objectives, Methodology & Evaluation). 2. Current Cost Accounting [CCA] Method: (Meaning, Objectives, Methodology & Evaluation).	10
III	Human Resource Accounting and Reporting: Introduction, Models, Implications, Limitations of Human Resource Accounting/Reporting; Human Resource Accounting/Reporting in India (With Numerical Problems).	08
IV	Agriculture Accounting (as per Ind AS – 102): Introduction, Objective & Scope; Recognition and Measurement; Government Grants; Gains and Losses; Disclosure (With Numerical Problems).	08
V	Social Accounting: Introduction, Need, Objectives and Limitation of Social Accounting; Difference between social accounting and conventional accounting; Approaches and Models to Social Accounting; Social Accounting at Abroad; Social Accounting in India; Social Performance and its Indicator; Social Accounting Goals / Responsibilities of Business; Corporate Social Responsibility and Reporting; Qualifying CSR Activities; Need for Corporate Social Reporting; Characteristics of Corporate Social Reporting; Social Benefits and Social Costs and its Measurement & Scope of Social Audit. (With at least 3 Case Studies).	12
Total Lectures (hours)		48

Suggested Readings:

1. Beams, F.A; Advanced Accounting, Prentice Hall, New Jersey.
2. Corporate Financial Reporting: Study material issued by The Institute of Cost Accountants of India (ICAI).
3. Dearden ,J. and S. K. Bhattacharya: Accounting for Management, Vikas Publishing House, New Delhi.

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

Prof. O. P. Chandrakar
 Principal, Govt. College.,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Dr. Mukesh Agarwal
 Assistant Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

4. Engler, C., L. A. Bernstein and K. R. Lambert: Advanced Accounting, Irwin, Chicago.
5. Financial Reporting: Study material issued by The Institute of Chartered Accountants of India (ICAI).
6. Fischer, P.M., W.J. Taylor and J.A. Leer; Advanced Accounting, South-Western, Ohio.
7. Glautier, H.W.E. and Underdown, B. "Accounting Theory and Practice" (Arnold Heinemann).
8. Gupta, R. L.: Advanced Financial Accounting, S. Chand and Co. New Delhi.
9. Jawahar Lal, "Corporate Financial Reporting: Theory and Practice" Taxman, 2nd Ed.
10. Kenneth S. Most, "Accounting Theory", Ohio Grid Inc.
11. Kesio D. E. and J.J. Weygandt: Intermediate Accounting. John Wiley and Sons, N.Y.
12. Maheshwari, S.N.: Advanced Accounting- Vol. II, Vikas Publishing House, New Delhi.
13. Monga J.R.: Advanced Accounting, Mayoor Paperbacks, Noida.
14. Narayanaswamy, R.: Financial Accounting: A Managerial Perspective, Prentice Hall of India, Delhi.
15. Neigs, R.F. Financial Accounting, Tata McGraw Hill, New Delhi.
16. Shukla, M.C., and T. S. Grewal: Advanced Accountancy, Sultan Chand Co. New Delhi.
17. Vijay Kumar, M.P, "First Lesson on Accounting Standards", Snowwhite.
18. Warren C.S. and P. E. Fess: Principles of Financial and Managerial Accounting, South-Western, Ohio.

Note: Latest edition of text books may be used.

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

Prof. O. P. Chandrakar
Principal, Govt. College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPDTD1: ADVANCED ACCOUNTING

- CO1: Students will be able to understand the concepts of advanced accounting and also get knowledge about the practical aspect of various special transactions and events of modern accounting with relevant accounting standards and case studies.
- CO2: Calculate the price level changes using various methods of inflation accounting. And value the human resource as per the accounting perspective.
- CO3: Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business and can make research in the field of finance and commerce.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	3	3	3
CO2	3	3	2	3	2	3	2	1	2
CO3	3	1	3	2	3	2	2	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Semester IV COPDTD2 : COST STANDARDS, COST AUDIT AND MANAGEMENT AUDIT

Learning Objective: To equip the students with the knowledge of Cost Audit, its planning and execution as per cost accounting standards and to expose the students to the concept of Management Audit and different types of audit.

Credit: 04

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

Suggested Readings:

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

Note: Latest edition of text books may be used.

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

Prof. O. P. Chandrakar
 Principal, Govt. College.,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Dr. Mukesh Agarwal
 Assistant Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Course Outcomes:

COPDTD2: COST STANDARDS, COST AUDIT AND MANAGEMENT AUDIT

- CO1: Understand the basics of Cost Accounting Rules and Analyse and estimate the different element of cost as per the Cost Accounting Standards.
- CO2: Understand the cost audit report as per new cost auditing rules and File the Cost Audit Report to the MCA as per XBRL Format.
- CO3: Demonstrate the understanding of Management Audit and Discuss different types of Audit such as Energy audit, Social audit, etc., Prepare Management Audit Report.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	1	2	3	3	3	1
CO2	3	3	2	3	1	2	3	2	1
CO3	3	3	3	2	3	1	2	2	2

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

Prof. Ashok Kumar Mishra
 Ex-officio Chairman, BoS
 Head & Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Prof. O. P. Chandrakar
 External Expert, BoS
 Principal, Govt. PG College,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Member, BoS
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

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

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Semester IV COPDTD3 : STRATEGIC FINANCIAL MANAGEMENT		
Learning Objective: To acquaint students with the strategic implication of Financial practices and to enable them to take corporate decisions.		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Strategic Management-Vision, Mission, Scope, Objectives, Strategies and Operating Plans; Process of Strategic Management; Strategic Financial Management; Changing Environment of Business Finance Recent Trends and Financial Strategies.	08
II	Corporate Valuation: Concept of Value; Value Creation through Required Rate of Return NPV and IRR Approach; Book Value of the Corporate Entity Intrinsic Value; Adjusted Book Value of the Corporate Unit; Current Market Valuation Model; Cost Theory of Valuation; Earnings Theory of Valuation; The Gordon Model of Valuation; Discounted Cash Flow Model.	10
III	Business Growth and Corporate Reorganisation: Reorganisation for Growth A Brief Overview of Expansion, Diversification, Alliances and Cooperation, and Mergers and Acquisitions; Corporate Growth and Financial Structure Redesigning Leveraged Recapitalisation, Leveraged Buy Outs and Share Buyback.	12
IV	Corporate Merger and Takeover: Mergers-Concept and Types; Reasons for Merger; Legal Aspects of Merger; Merger Exchange Ratio; Evaluating a Merger-Capital Budgeting Framework; Corporate Takeover-Concept of Friendly and Hostile Takeover.	10
V	Managing Corporate Sickness and Corporate Restructuring: Concept of Corporate Sickness; Causes of Sickness; Symptoms of Sickness; Predicting Sickness-Financial Ratios and Altman Z Score Model; Reorganisation for Growth-Stifled Corporate Entity Share Buyback, Divestiture, Sell-Offs, Spin-Offs and Equity Carve-Outs.	08
Total Lectures (hours)		48

Suggested Readings:

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

Note: Latest edition of text books may be used.

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

Prof. O. P. Chandrakar
 Principal, Govt. College.,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Dr. Mukesh Agarwal
 Assistant Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Course Outcomes:**COPDTD3: STRATEGIC FINANCIAL MANAGEMENT**

CO1: Explain the concepts of corporate valuation, corporate restructuring and shareholder value creation.

CO2: Apply the valuation techniques to mergers and acquisitions assessment and decision making.

CO3: Learners understand the concept of strategic financial management, financial decision making and financial planning process.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	3	1	2	3	2	2	3
CO2	2	1	2	2	2	2	3	1	1
CO3	2	2	3	3	1	1	2	1	2

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Two Years PG Programme in Commerce (M.Com.)
Approved by the Board of Studies

Semester IV COPDTD4 : FINANCIAL DERIVATIVES		
Learning Objective: To provide basic knowledge about Financial Derivatives and acquaint students with derivatives instruments and its market terminology.		
		Credit: 04
Unit	Content	Lectures
I	Derivatives: Introduction, Meaning, purpose and types of derivatives: Forward contracts, Futures, Options, Swaps, and other derivatives; Financial Derivatives Market in India: Need for Derivatives, Evolution of Derivatives in India, Growth of Derivatives Trading in Indian Financial Market; Role of Derivatives in Hedging Risks	08
II	The Imputes of Risk Management: benefits- dealers & other participants – managing market risk – Delta – Theta – Gamma- Vega hedging – value at risk- derivatives in the organisation – accounting and tax for derivatives – avoiding derivatives losses- regulations.	10
III	Financial Futures: Meaning and Salient Features; Types of Financial Futures – Stock Index Futures, Interest Rate Futures, Currency Futures, Bond Index Futures, and Cost of Living Index Futures; Trading Mechanism of Futures Contracts: Maturity, Contract Size, and Contract Multiplier, Tick Size, and Settlements	12
IV	Options: Meaning and Salient Features; Types of Options – Call Option and Put Option, Stock options, Foreign currency options, Index options; Option Trading Strategies: Straddle, Strangle, Condor, Strip, and Strap; Valuation of Options: Binomial Option Model, and Black-Scholes Pricing Model	10
V	Swaps: Meaning and Salient Feature; Types of Swaps – Currency Swaps, Interest Rate Swaps; Mechanism of Swaps Trading. Principles of option pricing- put call parity relationship – option pricing models – The black Scholes model- The Binomial Model- Principles of forward and future pricing- the cost of carry model.	08
Total Lectures (hours)		48

Suggested Readings:

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

Note: Latest edition of text books may be used.

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

Prof. O. P. Chandrakar
 Principal, Govt. College.,
 Kurud (C.G.)

Dr. Bhuvana Venkatraman
 Associate Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Dr. Mukesh Agarwal
 Assistant Professor
 Department of Commerce,
 Guru Ghasidas
 Vishwavidyalaya, Bilaspur
 (C.G.)

Course Outcomes:**COPDTD4: Financial Derivatives**

CO1: To provide basic understanding of Derivatives and its market in India

CO2: To help students in identifying technical terms related to derivatives trading

CO3: To acquaint them to differentiate among different forms of derivatives

CO4: To guide students towards basic models of options pricing and calculating it using the help of software.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3			1	2	3	3		
CO2	3		3	2	2		3		
CO3	3		3		3	1	3		
CO4		3	3	1		1		3	

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

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

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Suggested Readings:

1. Venkataratnam, C. S. Industrial Relations: Text and Cases. Delhi. Oxford University Press.
2. Michael Salamon, Industrial Relations—Theory & Practice. London. Prentice Hall.
3. Bray, M, Deery.S, Walsh.J, and Waring P, Industrial Relations : A Contemporary Approach, Tata Mc Graw Hill.
4. Dwivedi, R.S., Managing Human Resources: Industrial Relations in Indian Enterprises, New Delhi, Galgotia Publishing Company.
5. Edwards, P. Industrial Relations: Theory and Practice in Britain. U.K. Blackwell Publishing.
6. Kaufman, B. The global evolution of industrial relations: events idea and the IIRA. Geneva: International Labour Office.
7. Singh, P., & Kumar, N. Employee Relations Management. New Delhi: Pearson Education India.
8. Ramaswamy, E.A. The Rayon Spinners —Strategic Management of Industrial Relations, New Delhi. Oxford University Press.
9. Mamoria C.B. & S. Mamoria: Dynamics of Industrial Relations in India. Mumbai. Himalaya Publishing House.
10. Niland R. et. al . The Future of Industrial Relations, New Delhi. Sage.
11. Sen, R. Industrial relations: text and cases, New Delhi. Macmillan Publishers.
12. Rowley, C., & Warner, M. Globalizing international human resource management. New York: Routledge.
13. Zeytinoglu, I. U. Effects flexibility in workplace on workers: Work environment and the unions. Geneva: International Labour Office.
14. www.workersparticipation.eu
15. www.ilo.org

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Course Outcomes:

COPDTD5: MANAGEMENT OF INDUSTRIAL RELATIONS

- CO1: Understand the historical evolution of industrial evolution in India. Comprehend the various perspectives and approaches to industrial relations.
- CO2: Recognize the role of Trade Unions in Industrial relations. Integrate the causes, manifestations and preventive measures for industrial disputes.
- CO3: Apply the systems and measures for employee discipline and redressal of grievances and appreciate the significance of workers' participation in management.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	1	2	3		3	1	2
CO2	2	3	2		1	1	2	3	1
CO3	3	3	3	2		3	2	2	1

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester IV COPDTD6 : INDUSTRIAL PSYCHOLOGY		
Learning Objective: The objective of the course is to make student acquaint with the fundamental theories and recent empirical research in the field of Occupational health psychology, apply scientific knowledge to practical health and safety issues in the modern Workplace and to design solutions to improve the quality of work life and promote workers' health.		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Significance, Nature and Scope of Industrial Psychology; Problems of Industrial Psychology; Foundations of Industrial Psychology-Economic, Social and Psychological.	08
II	Job-related Behaviour and its Measurement: Job Analysis; Concept, Objectives and Methods of Job Evaluation; Concept and Methods of Performance Appraisal; Essential of a Good Performance Appraisal System; Performance Appraisal Vs. Merit Rating; Job Specification - Maintenance and Motivational Factors.	10
III	Individual Difference, Vocational Guidance and Selection: Individual Differences-Nature, Significance; Reasons Behind Individual Differences; Vocational Guidance-Necessity and Kinds; Scientific Steps in Vocational Guidance and Limitations of Guidance; Vocational Selection-Advantages and Methods.	12
IV	Industrial Tension and Maladjustment: Causes, Effects and Remedies to Minimize Industrial Tension; Maladjustment – Emotional and Vocational; Readjusting a Maladjusted Worker; Monotony – Determining Factors and Effect on Productivity; Elimination of Monotony.	10
V	Industrial Fatigue and Accidents: Causes, Effects and Remedies to Eliminate Industrial Fatigue; Causes and Ill-effects of Accidents; Steps for Reduction in Accidents.	08
		Total Lectures (hours)
		48

Suggested Readings:

1. Stavroula Leka and Jonathan Houdmont (2010) Occupational Health Psychology A John Wiley & Sons, Ltd., Publication.
2. Probst, T. M., Gold, D., & Cabom, J. (2008). A preliminary evaluation of SOLVE: Addressing psychosocial problems at work. Journal of Occupational Health Psychology, 13, 32-42.
3. Adkins, J. A. (1999). Promoting organizational health: The evolving practice of occupational health psychology. Professional Psychology: Research and Practice, 30, 129-37.
4. Dhameja: Industrial Psychology, S K Kataria and Sons.
5. Blum, M.L.: Industrial Psychology – Its Theoretical and Social Foundations, CBS.
6. Sharma, R.N. and Chandra, S.S.: Advance Industrial Psychology, Atlantic.
7. Singh, N.: Industrial Psychology, McGraw Hill Education.
8. Aamodt, M.G.: Industrial Psychology, Cengage.
9. Mohanty, G.: Industrial Psychology and Organisational Behaviour, Kalyani Publishers.
10. Ghosh, P.K. and Ghorpade, M.B.: Industrial Psychology, Himalaya Publishing House.

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Course Outcomes:

COPDTD6: INDUSTRIAL PSYCHOLOGY

- CO1: Student will be able to understand the concept of Industrial-Organizational Psychology; apply Industrial Psychology to select, develop, and manage employees; comprehend how the theory and research are applied to work settings and create a stress-free environment at the workplace.
- CO2: Understand Handling industrial tensions and find the causes of it. Acquire Proficiency in dealing with human resource at work.
- CO3: Understand building blocks of a job. Evaluate the safety norms required at workplace.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	2	3	2	1	1	2	3	1
CO2	2	1	2	1	1		3	1	1
CO3	2	2	1	3	2	3	2	1	2

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester IV COPDTD7 : CONSUMER BEHAVIOUR		
Learning Objective: To provide an in-depth understanding of the consumer and industrial buying processes and their determinants as relevant for marketing decision making.		
Credit: 04		
Unit	Content	Lectures
I	Introduction: Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour; Factors Affecting Consumer Behavior; Individual Consumer Features of Individual Consumers; Types of Consumers; Consumer Decision-Making Process; Organizational Consumer Concept, Characteristics and Types of Organisational Consumer; Organizational Consumer Decision -making Process; Consumer Research.	08
II	Consumer Behaviour Models: Economic, Learning, Psychoanalytical and Sociological Models; Howard Sheth Model; Nicosia Model; Engel-Kollat-Blackwell Model; Sheth Model of Industrial Buying.	10
III	Consumer Motivation and Personality: Motivation Concept of Motivation, Needs and Goals; Dynamic Nature of Motivation; Hierarchy of Needs; A Trio of Needs; Major Aspects of Motivation Research; Personality Concept and Characteristics; Stages in the Development of Personality; Self and Self-image.	12
IV	Consumer Perception, Learning and Attitude: Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories.	10
V	Consumer in Socio-Cultural Settings: Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Cross-Cultural dimensions of consumer behaviour; Cross Cultural Consumer Analysis; Culture and Sub-Culture; Subcultures and Consumer Behaviour; Diffusion Process; Adoption Process.	08
Total Lectures (hours)		48

Suggested Readings:

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

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Course Outcomes:

COPDTD7: CONSUMER BEHAVIOUR

- CO1: Understand what consumer behaviour is and the different types of consumers and the relationship between consumer behaviour and consumer value, satisfaction, trust and retention.
- CO2: Establish the relevance of consumer behaviour theories and concepts to marketing decisions and make marketing strategies to satisfy the needs and wants of consumers in a better way.
- CO3: Learn about psychological process behind the behaviour of their consumers and how they make decisions.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	1	2	2	3
CO2	2	3	2	3	2	3	3	1	1
CO3	3	2	3	3	3	2	3	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester IV COPDTD8 : SUPPLY CHAIN MANAGEMENT AND LOGISTICS		
Learning Objective: To acquaint the students with the concepts and tools of supply chain management and logistics as relevant for a business firm.		
Credit: 04		
Unit	Content	Lectures
I	Introduction: Concept of supply chain management (SCM) and trade logistics; Scope of logistics; Logistic activities – an Overview; Contribution of logistics at macro and micro levels; SCM and trade logistics; Business view of SCM; Concept, span and process of integrated SCM; Demand management – methods of forecasting; Supply chain metrics (KPIs), performance measurement and continuous improvement; Product development Process and SCM; Strategic role of purchasing in the supply chain and total customer satisfaction; Types of purchases; Purchasing cycle.	08
II	Managing Relationship: Role of Relationship marketing in SCM; Managing relationships with suppliers and customers; Captive buyers and suppliers; Strategic partnerships; Supplier-retailer collaboration and alliances.	10
III	Focus Areas of Logistics and Supply Chain management: Transportation-Importance of effective transportation system; Service choices and their characteristics; inter-modal services; Transport cost characteristics and rate fixation; In-company management vs. outsourcing; World sea borne trade; International shipping- characteristics and structure; Liner and tramp operations; Liner freighting; Chartering-Types, principles and practices; Development in sea transportation-Unitization, containerisation, inter and multimodal transport; CFC and ICD. Air transport: Set up for air transport and freight rates; Carriage of Goods by sea -Role and types of cargo intermediaries. Warehousing and inventory management: Reasons for warehousing; Warehousing evaluation and requirements; Warehousing location strategies; Inventory management principles and approaches; Inventory categories -EOQ, LT, ICC; Material management systems and techniques – JIT purchasing, manufacturing and in-bound logistics; Packing and marking; Control and communication.	12
IV	IT Enabling Logistics and Supply Chain: Technology in logistics – EDI, bar Coding, RFID etc., data warehousing, electronic payment transfers; Business management systems; TRADITIONAL ERP, SPECIAL ERP, MR, DRP, PDM, EIP, CPFR, WMS, TMS; Re-engineering the supply chain- Future directions.	10
V	Trends and Challenges in logistics and supply chain management: Third party logistic outsourcing –challenges and future directions.	08
Total Lectures (hours)		48

Suggested Readings:

1. Ballau, R.H., Business Logistics Management, Prentice Hall, Englewood Cliffs.
2. Christopher, M., Logistics and Supply Chain Management, Prentice Hall.
3. Murphy, Paul R. and Donald F. Wood, Contemporary Logistics, Prentice Hall.
4. Shapiro, R., Logistics Strategy: Cases and Concepts, West Publishing, St. Paul.
5. Coughlan, A., Anderson, E. and Louis W. Stern, Marketing Channels, Prentice Hall.
6. Handfield and Nicholas, Jr., Introduction to Supply Chain Management, Prentice Hall.
7. Jhon J Coyle, C. Jhonand Langley, Brian J Gibbs, Logistics approach to Supply Chain Management, Cengage Learning.

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Course Outcomes:

COPDTD8: SUPPLY CHAIN MANAGEMENT AND LOGISTICS

- CO1: Will learn basics about supply chain management and also about international logistics and supply chain management.
- CO2: Identify different elements of Supply Chain Management and understand the inventory management techniques and functions of warehousing.
- CO3: Will have clear picture of how supply chain works with the support of IT and perspective decision making in terms of Transportation, Warehousing, Packaging and Material Management.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	3	1	2	3	1	2
CO2	2	3	2	2	2	3	3	1	1
CO3	3	2	3	3	2	2	1	2	3

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

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

Approved by the Board of Studies

Semester IV COPD101 : GOVERNMENT AND BUSINESS		
Learning Objective: To acquaint the students with current Economic and Social Reforms undertaken by the Government to lift trade and industry.		
		Credit: 04
Unit	Content	Lectures
I	Make in India: Program, policies, Process, Plan, Progress, Key Sectors, Opportunities, Key Reforms, Ease of doing business, Key Examples.	08
II	Start Up India: Definition: Start Up, Central and State Policy and Tax Incentives, Registering a Company in India, Service and Benefits, Start Up India Action Plan, Incubators, Initiatives by Banking and Financial Institution, MUDRA Bank Scheme, Start Up India Hub, Innovation and Business, Success Stories.	10
III	Stand Up India: Scheme and Guidelines: Bankers, Applicant and Handholding Agencies, Subsidy Schemes for SC, ST and Women, Stand Up India Ecosystem, Deen Dayal Upadhyaya Gram Jyoti Yojna, Saubhagya Yojana, Ujjawala Yojana.	12
IV	Skill India: Skill Development and Entrepreneurship, Government Initiatives and Policies, National Policy on Skill Development and Entrepreneurship, Pradhan Mantri Kaushal Vikas Yojana (PMKVY), Directorate General of Training (DGT), National Skill Development Corporation (NSDC), National Institute of Entrepreneurship and Small Business development (NIESBUD).	10
V	Sustainable Development: Hospitality and Tourism – Incredible India, Swachh Bharat Abhiyan Infrastructure: Roads – Bharat Mala; Power – Solar Power, Wind Energy; Housing – Pradhan Mantri Grameen Awas Yojana (PMGAY) Financial Inclusion: Jan Dan Yojana	08
Total Lectures (hours)		48

Suggested Readings:

1. Status Report Start Up India.
2. Annual Report by Ministry of Skill Development and Entrepreneurship (English and Hindi).
3. <http://www.makeinindia.com>.
4. <http://www.standupmitra.in>.
5. <http://www.skilldevelopment.gov.in>.

Prof. Ashok Kumar Mishra
Ex-officio Chairman, BoS
Head & Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Prof. O. P. Chandrakar
External Expert, BoS
Principal, Govt. PG College,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Member, BoS
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

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

Course Outcomes:**COPDTO1: GOVERNMENT AND BUSINESS**

- CO1: To demonstrate the understanding of relationship between govt. and business, industrial policy and its legal aspects and role of public sector enterprises.
- CO2: To analyze the relationships between Government and business and understand the political, economic, legal and social policies of the country.
- CO3: Evaluate the change in the working pattern of modern organisations and explore contemporary issues in business organizations.

CO	PO						PSO		
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	1	2	1	3	2	1	2
CO2	3	3	2	2	1	1	2	1	1
CO3	3	2	2	1	2	2	1	2	2

Weightage: 1. Slightly; 2- Moderate; 3- Strongly

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

Prof. O. P. Chandrakar
Principal, Govt. College.,
Kurud (C.G.)

Dr. Bhuvana Venkatraman
Associate Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)

Dr. Mukesh Agarwal
Assistant Professor
Department of Commerce,
Guru Ghasidas
Vishwavidyalaya, Bilaspur
(C.G.)