



1.1.2

List of Employability/ Entrepreneurship/ Skill Development Courses with Course Contents

Colour Codes		
Employability Contents	Green	
Entrepreneurship Contents	Light Blue	
Skill Development Contents	Pink	
Name of the Subjects/Related to all three Components (Employability/ Entrepreneurship/ Skill Development)	Yellow	



**List of Courses Focus on Employability/ Entrepreneurship/
Skill Development**

Department : Commerce

Programme Name : B.com, M.Com

Academic Year : 2017-18

List of Courses Focus on Employability/ Entrepreneurship/Skill Development

Sr. No.	Course Code	Name of the Course
B.com 1st Semester		
01.	IC-101	Book Keeping and Accountancy- Along with the Accounting Principles and conventions basic knowledge of accountancy for building better accounting skills.
02.	IC-103	Business Legislation- The course provides brief knowledge about Indian Business Law which will be helpful in career building in the field of law.
B.com 2nd Semester		
03.	IC-201	Financial Accounting- To impart basic accounting knowledge as applicable to specific types of business.
04.	IC-202	Fundamental of Statistics- With the adequate knowledge of elementary statistics one can get ample opportunities in the field of statistics
05.	IC-204	Business Economics- This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.
06.	IC-205	Principles of Management- This course familiarizes the students with the basics of principles of management for further management based jobs.
B.com 3rd Semester		
07.	IC-301	Corporate Accounting- This course enables the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act
08.	IC-302	Fundamental of Cost Accounting-



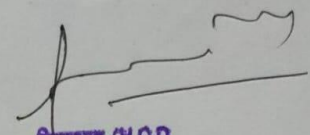
		This course exposes the students to the basic concepts and the tools used in cost accounting.
09.	IC-303	Principles of Auditing- This course aims at imparting knowledge about the principles and methods of auditing and their applications.
10.	IC-306	Fundamental of Computers- To provide basic understanding of Computer devices and Operating System.
B.com 4th Semester		
	IC-401	Advanced Cost Accounting- This course exposes the students to the advance knowledge and the tools used in cost accounting.
	IC-403	Advanced Auditing- This course aims at imparting advance knowledge about the principles and methods of auditing and their applications.
	IC-405	Entrepreneurship Development- It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.
B.com 5th Semester		
	IC-501	Fundamentals of Income Tax- It enables the students to know the basics of Income Tax Act and its implications.
	IC-503	Fundamentals of Banking & Insurance- This course enables the students to know the fundamentals of Banking & Insurance.
	IC-504	E-Commerce- The objective of this course is to familiarize the students with the basics of e-commerce and to comprehend its potential.
	IC-505 A	Security Analysis- This course aims to provide essential knowledge about analysis of securities.
	IC-506 B	Sales and Promotion Management-



		The purpose of this paper is to acquaint the students with the concepts which are helpful in developing a sound sales management policy and managing the sales force.
B.com 6th Semester		
	IC-601	Income Tax Law & Accounts- It enables the students to know the basics of Income Tax Act and its implications.
	IC-604	Human Resource Management- The objective of this course is to make students familiar with the aspects of Human Resource Management.
	IC-605 A	Portfolio Management- It enables the students to know the basics of portfolio preparation, management and timely revision.
	IC-605 B	International Marketing- This course aims at acquainting student with the operations of marketing in international environment.
M.com 1st Semester		
	IC-702	Corporate Financial Management- To impart both theoretical and practical knowledge about treatment of different advance aspects of accountancy.
	IC-705	Computer Applications in Business- To impart advance knowledge of Computer Applications especially in context of businesses.
M.com 2nd Semester		
	IC-804	Working Capital Management- To acquaint students with advanced aspects of working capital practices in corporates.
	IC-805	Marketing Management- The study shall provide the students in-depth knowledge about marketing and its real life applications in corporate world.
M.com 3rd Semester		
	IC-901	Strategic Management- To enhance the understanding about business strategies in corporate environment and enable the students in taking strategic



		decisions in competitive global environment.
IC-905 A	Financial Services-	To provide among students about advance knowledge of financial services prevailing in India.
IC-904 B	Service Marketing-	The aim of this subject matter is to provide insight of marketing of services to the consumers.
IC-905 B	Product and Brand Management-	To enhance the understanding about management of product and brand and to take decisions in competitive global environment.
M.com 4th Semester		
IC-1004 A	Financial Derivatives-	To provide basic knowledge about Financial Derivatives and acquaint students with derivatives instruments and its market terminology.
IC-1004 B	Consumer Behaviour-	To provide basic knowledge about consumer behaviour in marketing so that they can go for opportunities in marketing and sales department.


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



Scheme and Syllabus

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
Five Years' Integrated UG/PG Programme in Commerce
Reconsidered by the Members of Board of Studies

Course Structure			Semester I				2015-2016	
Paper Code	Paper Title	External Marks (60)	Internal Assessment Marks (40)				Total	Credit
			Test	Assignment	Attendance	Sub-total		
IC-101	Book-keeping And Accountancy	60	30	05	05	40	100	04
IC-102	Business Mathematics	60	30	05	05	40	100	04
IC-103	Business Legislation	60	30	05	05	40	100	03
IC-104	Elements of Economics	60	30	05	05	40	100	03
IC-105	Business Environment	60	30	05	05	40	100	03
IC-106	Foundation Course Hindi I	60	30	05	05	40	100	02
IC-107	Foundation Course English I	60	30	05	05	40	100	02
Total Credit								21

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

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

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Course Structure		Semester II					2015-2016	
Paper Code	Paper Title	External Marks (60)	Internal Assessment Marks (40)				Total	Credit
			Test	Assignment	Attendance	Sub-total		
IC-201	Financial Accounting	60	30	05	05	40	100	04
IC-202	Fundamentals of Statistics	60	30	05	05	40	100	04
IC-203	Commercial Laws	60	30	05	05	40	100	03
IC-204	Business Economics	60	30	05	05	40	100	03
IC-205	Principles of Management	60	30	05	05	40	100	03
IC-206	Foundation Course Hindi II	60	30	05	05	40	100	02
IC-207	Foundation Course English II	60	30	05	05	40	100	02
Total Credit								21

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



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Course Structure		Semester III					2015-2016	
Paper Code	Paper Title	External Marks (60)	Internal Assessment Marks (40)				Total	Credit
			Test	Assignment	Attendance	Sub-total		
IC-301	Corporate Accounting	60	30	05	05	40	100	04
IC-302	Fundamentals of Cost Accounting	60	30	05	05	40	100	04
IC-303	Principles of Auditing	60	30	05	05	40	100	03
IC-304	Business Statistics	60	30	05	05	40	100	03
IC-305	Business Communication	60	30	05	05	40	100	03
IC-306	Fundamentals of Computer	60	30	05	05	40	100	03
IC-307	Environmental Studies - I	60	30	05	05	40	100	03
Total Credit								23

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

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Paper Code	Paper Title	External Marks (60)	Internal Assessment Marks (40)				Total	Credit
			Test	Assignment	Attendance	Sub-total		
IC-401	Advanced Cost Accounting	60	30	05	05	40	100	04
IC-402	Specialised Accounting	60	30	05	05	40	100	04
IC-403	Advanced Auditing	60	30	05	05	40	100	03
IC-404	Company Law	60	30	05	05	40	100	03
IC-405	Entrepreneurship Development	60	30	05	05	40	100	03
IC-406	Introduction to Information Technology	60	30	05	05	40	100	03
IC-407	Environmental Studies - II	60	30	05	05	40	100	03
Total Credit								23

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Course Structure		Semester V					2015-2016	
Paper Code	Paper Title	External Marks (60)	Internal Assessment Marks (40)				Total	Credit
			Test	Assignment	Attendance	Sub-total		
IC-501	Fundamentals of Income Tax	60	30	05	05	40	100	04
IC-502	Management Accounting	60	30	05	05	40	100	03
IC-503	Fundamentals of Banking & Insurance	60	30	05	05	40	100	03
IC-504	E-Commerce	60	30	05	05	40	100	03
Elective I (Finance)								
IC-505 A	Security Analysis	60	30	05	05	40	100	04
IC-506 A	Financial Management	60	30	05	05	40	100	03
Elective II (Marketing)								
IC-505 B	Principles of Marketing	60	30	05	05	40	100	04
IC-506 B	Sales & Promotion Management	60	30	05	05	40	100	03
Total Credit (04 Core+ 02 Elective Papers)							20	

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



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Course Structure		Semester VI				2015-2016			
Paper Code	Paper Title	External Marks (60)	Internal Assessment Marks (40)				Total	Credit	
			Test	Assignment	Attendance	Sub-total			
IC-601	Income Tax Law & Accounts	60	30	05	05	40	100	04	
IC-602	Indirect Taxes	60	30	05	05	40	100	03	
IC-603	Financial Statement Analysis	60	30	05	05	40	100	03	
IC-604	Human Resource Management	60	30	05	05	40	100	03	
Elective I (Finance)									
IC-605 A	Portfolio Management	60	30	05	05	40	100	04	
IC-606 A	Indian Financial System	60	30	05	05	40	100	03	
Elective II (Marketing)									
IC-605 B	International Marketing	60	30	05	05	40	100	04	
IC-606 B	Advertising Management	60	30	05	05	40	100	03	
Total Credit (04 Core + 02 Elective Papers)							20		

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

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

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

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

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

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

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

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SEMESTER I

IC-101 Book Keeping and Accountancy		
Learning objective: To impart basic accounting knowledge as applicable to business		
Credit: 04		
Unit	Content	Lectures
I	Nature and objectives of Book-keeping and Accounting, Accounting as an information system; Branches of accounting; Accounting Principles; Concept and Convention; Accounting standards in India	08
II	Principles of Double entry system; Concept of revenue and capital items; Preparation of Journal; Preparation of Ledger; Subsidiary Books	10
III	Preparation of Trial Balance; Rectification of Errors; Preparation of Final Accounts	14
IV	Depreciation, Provisions and Reserves	08
V	Accounts of Non-trading organisations; Meaning, Characteristics, Preparation of Receipt & Payment Account, Income & Expenditure Account, Conversion of Receipt-payment to Income-expenditure and vice-versa	08
Total Lectures (hours)		48

Suggested readings:

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



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Course Outcome:

The basic knowledge about book keeping and accountancy has helped students to understand the subject well and has also helped in selecting future courses in the field of cost accountancy and charter accountants.



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IC-103 Business Legislation		
Learning objective: The objective of this course is to provide a brief idea about the framework of Indian business laws.		
Credit: 03		
Unit	Content	Lectures
I	Indian Contract Act 1872: Meaning definition and Nature of contract; Classification of contract Offer and Acceptance; Competence of Parties; Free Consent; Consideration; Legal Objects; Agreement declared void; Discharge and Breach of Contract and remedies.	10
II	Contracts of Indemnity and Guarantee	06
III	Contracts of Bailment and pledge; Agency	06
IV	Consumer Protection Act, 1986	08
V	Sale of Goods Act 1930: Definition, formation, sale and agreement to sale; Conditions and warranties; Transfer of Possession and Title; Performance of the contract of sales; Unpaid Seller; Sale by Auction	10
Total Lectures (hours)		40

Suggested Readings:

1. N.D. Kapoor, Business Law, Sultan Chand, New Delhi
2. Avtar Singh, Mercantile Law, Eastern Book Company, Lucknow
3. Chawla & Garg, Mercantile Law, Kalyani Publishers, New Delhi
4. M.C. Kuchhal, Business Law, Vikas Publishing House, New Delhi
5. P.R. Chandha, Business Law, Galgotia Publications, New Delhi
6. Varshney, G.K., Business Regulatory Framework, Sahitya Bhawan, Agra
7. Tuteja, S.K.: Business Law for Managers, Sultan Chand, New Delhi
8. Maheshwari & Maheshwari, Mercantile Law



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Course outcome:

Business legislation is the new field in law for students those who are going for legislation in business and has given students ample opportunities in law field.



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SEMESTER II

IC-201 Financial Accounting		
Learning objective: To impart basic accounting knowledge as applicable to specific types of business.		
		Credit: 04
Unit	Content	Lectures
I	Special Accounting Areas: Hire-Purchase and Instalment System Meaning of Hire-purchase contract, Legal Provision regarding hire-purchase contract; Accounting records for goods of substantial sale values; Instalment Purchase System, After-sales service	12
II	Branch Accounts - Independent Branch Debtors System, Stock and Debtor System	08
III	Joint Venture Accounts Meaning, Joint venture vs partnership; Accounting records of Joint venture	08
IV	Accounting for Partnership: Fundamental of Partnership; Admission of Partners; Retirement and Death of Partners	12
V	Dissolution of partnership Firm; Insolvency of Partnership Firm; Amalgamation of Firm	08
Total Lectures (hours)		48

Suggested Readings:

1. Maheshwari, S.N.: Financial Accounting, Sultan Chaud, New Delhi
2. M.C. Shukla, T.S. Goyal, and S.C. Gupta, Advanced Accountancy; S Chaud & Sons
3. A.N. Dasgupta, Higher Sciences of Accounting, Kitab Mahal, Allahabad
4. R.L. Gupta & M. Bhatnagar, Financial Accounting, Sultan Chaud, New Delhi
5. Haniff & Mubarek, Financial Accounting, Tata McGraw Hill, New Delhi
6. Shukla, M.B., Financial Accounting, Kitab Mahal, Allahabad
7. Shukla, S.M.; Financial Accounting, Sahitya Bhawan, Agra
8. Khanna & Kariya; Financial Accounting, SBPD, Agra

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Course Outcome:

Students are now good in financial accounting and related concepts.



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IC-202 Fundamentals of Statistics		
Learning objective: The objective of this course is to provide adequate knowledge of elementary statistics.		
Credit: 04		
Unit	Content	Lectures
I	Introduction: Meaning, Importance and Limitation and Distrust on Statistics; Collection, Classification, Tabulation, Graphic and Diagrammatic presentation of Data (one dimensional and two dimensional)	08
II	Measures of Central Tendency: Mean, Median, Mode, Geometric Mean, Harmonic Mean, Partition Values, Relation among averages	12
III	Measures of Dispersion & Skewness: Range Method, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation; Coefficient of Skewness	12
IV	Correlation Analysis: Method	08
V	Regression Analysis: Linear Regression Analysis, Regression Line, Coefficient of Regression; Coefficient of Determination; Standard Errors of Estimate, and Ratio of Variation	08
Total Lectures (hours)		48

Suggested Readings:

1. Gupta, S.P., Statistical Methods; S. Chand & Sons, New Delhi
2. Gupta, K. L., Business Statistics; Narayana Shastri Sadan, Agra
3. Elwara, D. N.: Fundamentals of Statistics; Kalya Mahal, Allahabad
4. Shukla, S.M.: Business Statistics, Sahitya Bhawan, Agra
5. Gupta, B.N., and Gupta, M.C., Business Statistics, SBPD, Agra



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Course outcome:

This course has definitely built up statistics skills among students.



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IC-205 Principles of Management		
Learning objective: This course familiarizes the students with the basics of principles of management.		
Credit: 03		
Unit	Content	Lectures
I	Introduction to Business Organization: Business System and Forms of Business Organization including LLP and OPC; Basic considerations in setting up a business enterprise. Emerging trends in business: outsourcing, service sector	06
II	Introduction to Management: Nature, Functions and Significance of Management. Contributions of F.W. Taylor and Henri Fayol to Modern Management Thoughts, Concept of Management by Objectives (MBO), Management by Exceptions (MBE)	10
III	The Process of Management. Planning Decision Making Strategy Formulation. Organizing Basic considerations. Delegation and decentralization of authority, Span of Management	08
IV	Leadership: Concept, Managerial Grid, Styles of Leadership. Motivation: Concept and Theories Maslow, Herzberg, McGregor and Ouchi	10
V	Controlling & Co-ordination: Concept and Process of Controlling; Essentials of an effective Control System	06
Total Lectures (hours)		40

Suggested Readings:

1. Singh, H. K. & Meera Singh: Principles of Management; PPH, Allahabad
2. Prasad, L.M.: Principles and Practices of Management, S. Chand, New Delhi
3. Weibrich and Koontz, Essentials of Management, Tata McGraw Hill, New Delhi
4. Saxena, Prabhathi, Ke Siddhant, Subina, Bhuvan, Agra

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

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

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

Course Outcome:

Students are now quite ready to do management planning and controlling.



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

IC-301 Corporate Accounting		
Learning objective: This course enable the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act.		
Credit: 04		
Unit	Content	Lectures
I	Issue, forfeiture and Re-issue of shares; Redemption of Preference shares	12
II	Issue and Redemption of Debentures	08
III	Final Accounts of Company - Excluding Managerial remuneration and Disposal of Profits; Liquidation of Company	08
IV	Valuation of Shares and Goodwill	08
V	Accounting for Amalgamation of Companies as per Indian Accounting Standard 14 (AS-14); Accounting for Internal Reconstruction Excluding inter-company holdings and Reconstruction Schemes	12
Total Lectures (hours)		48

Suggested Readings:

1. Shukla, M.B.: Corporate Accounting, कलकत्ता विश्वविद्यालय, Allahabad
2. Maheshwari, S.N.: Corporate Accounting, विश्वविद्यालय, Publishing House, New Delhi
3. Gupta, R.L. and Maheshwari, M.: Company Accounts, Sultan Chand, New Delhi
4. Mehta, J.R., Gupta, Girish and Shukla, Ashok: Financial Accounting, Paperback, New Delhi
5. Roy, Ramendra: Financial Accounting, प्रकाशक, Allahabad
6. Jaiswal, P.C.: Financial Accounting
7. Shukla, S.M., Corporate Accounting, कलकत्ता विश्वविद्यालय, Agra
8. Khanna & Kataria, Corporate Accounting, SBPD, Agra

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(Amit Manglani)

Course Outcome:

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



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IC-302 Fundamentals of Cost Accounting		
Learning objective: This course exposes the students to the basic concepts and the tools used in cost accounting.		
Credit: 04		
Unit	Content	Lectures
I	Introduction: Nature, Scope, Objectives and Importance of Cost Accounting; Various Cost concepts, Classification of costs/elements of costs, Difference between Cost accounting, Financial Accounting and Management Accounting.	08
II	Material: Storage of Material: Bin Card, stores ledger card, Difference between store ledger and Bin Card, treatment of spoilage, wastage and scrap of material; Issue of Material: Requisition note, Methods of pricing of Material issued: FIFO, LIFO, HIFO; Average cost price methods and Standard price method; Control: Need, responsibility, methods of inventory control; ABC Analysis and EOQ concept, perpetual inventory system, periodic stock taking system.	10
III	Labour: Time Keeping and Time Booking, Methods of Time Keeping, Methods of Time Booking, Methods of Remunerating Labour, various incentive plans, Group Bonus Scheme, other incentive schemes, Labour turnover, measurement of labour turnover.	08
IV	Overheads: Types of Overhead; Apportionment, Absorption, and Allocation of Overheads; Over-valuation and Under-valuation of Overheads; Computation of Machine Hour Rate.	10
V	Unit Costing: Concept of and Need for Unit Costing; Preparation of Cost Sheet, Statement of Cost Sheet, and Tender Price; Preparation of Reconciliation Statement of the profit of the cost and financial accounts	12
Total Lectures (hours)		48

Suggested Readings:

1. Jain, S.P. & Narang, K.L.; Cost Accounting
2. Agrawal, M.L., Cost Accounting, *Subitax Bhawan*, Agra
3. Mehta, B.K., *Lagan Lekhanan (तंत्रिका लेखन)*, *S.P. Singh* Agra
4. *Sharma*, Ravi M., Cost Accounting, *Taxman*, New Delhi
5. *Talwar*, P. C., Cost Accounting, S. Chand, New Delhi

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Course Outcome:

Students have seen opting for career options in this field.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
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IC-303 Principles of Auditing		
Learning objective: This course aims at imparting knowledge about the principles and methods of auditing and their applications.		
Credit: 03		
Unit	Content	Lectures
I	Introduction of Auditing: Nature, Scope, importance, Classification of and Objectives of Auditing, Difference between book keeping, Accountancy and Auditing, Auditing Principles	06
II	Audit Process: Preparation before commencement of audit, Audit programme, Audit note book, files and working papers, Routine checking and Test checking Internal check system and Internal control.	08
III	Vouching: Meaning and Importance of Vouching, Vouchers and Points to be noted therein, Vouching of Cash Receipts and Payment Transactions, Vouching of Purchase Book and Purchase Return Book, Sales Book and Sales Return Book.	08
IV	Verification and Valuation of Assets: Meaning and Objectives, Auditor's Position as Regards Valuation of Assets, Verification of Fixed assets, current assets and investments.	08
V	Appointment, Rights, Duties and Liabilities of a Company Auditor: Appointment, Remuneration and Removal of a Company Auditor, Rights and Duties of an Auditor Legal Provisions under the Companies Act, Liabilities of a Company Auditor for Negligence, Misfeasance and Criminal Liability	10
Total Lectures (hours)		40

Suggested Readings:

1. *भा. शर्मा*: A Stud
2. Gupta, *शशिका* and Ashok *शर्मा*: Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
3. *शर्मा, J.B.*: Principles and Problems, *शुभदा* Publication, Agra.
4. Mehta, B.K., Auditing, SBPD, Agra

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

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Course Outcome:

For awareness in auditing field it was a great step to introduce this subject to the students.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
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IC-306 Fundamentals of Computer		
Learning objective: To provide basic understanding of Computer devices and Operating System		
Credit: 03		
Unit	Content	Lectures
I	Basics of Computer: Development of Computer, Computer System Concepts, Characteristics, Capabilities, and Limitations of Computer; Types of, and Generation of Computer , Computer Architecture	08
II	Basic Input-Output Devices: Keyboard, Mouse, Joystick, MICR, OCR, Bar-code Reader; Basic Output Device: Printer, Types of Printer, Monitors: LCD, LED, IPS Display	08
III	Computer Memory: Different types of memory devices, Magnetic Hard-disk, Pen drives, and Solid State Drive; Primary Memory V/s Secondary Memory, Optical Media: CDs, DVDs, and Blu-ray disks	08
IV	Computer Software: Definition, Software and its needs; Types of Software: Application Software, System Software, Firmware; Evaluation of Programming Language; Different types of Programming Languages: High Level, Assembly Level, Low Level and 4 th Generation Languages; Their Advantages and Disadvantages; Language Translator, Compiler, Interpreter, Assembler; Introduction to MS Office	08
V	Operating System and other Software: Definition, and Objective of Operating System, Types of Operating System, DOS, and Windows; Characteristics of DOS, Basic Commands of DOS; Accounting Software: Tally; Virus: Types of Virus, Virus Detection and Protection	08
Total Lectures (hours)		40

Suggested Readings:

1. Mohan, P.: Fundamentals of Computers, Himalaya Publications, Mumbai
2. **कॉम्प्यूटर्स, एप्लीकेशन:** Fundamentals of Computers, Tata McGraw Hill, New Delhi
3. **सॉफ्टवेयर, V.:** Fundamentals of Computers, **कलकत्ता** Publications, **दिल्ली**
4. Singh, **सुब्बि:** Fundamentals of Computers, **Khanna** Publication, Delhi

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

Course Outcome:

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



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IC-401 Advanced Cost Accounting		
Learning objective: This course exposes the students to the advance knowledge and the tools used in cost accounting		
		Credit: 04
Unit	Content	Lectures
I	Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Preparation of Work-in-progress Account and Balance Sheet.	08
II	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage, and Abnormal Effectiveness; calculation of unrealised profit, Concept of Joint and by-products.	08
III	Operating Costing: Meaning and characteristics of Operating Cost, Computation of Operating Cost of specific services (Transport Costing, Power House Costing and Hotel Costing).	12
IV	Cost-Volume-Profit Analysis: Concept of Marginal Cost, Concept and uses of Contribution, P/V Ratio Analysis and their implications; Break-even Point and their analysis, Break-even Chart.	10
V	Uniform Costing and Inter-firm Comparisons: Uniform Costing -Meaning, Objectives and Requisites of Uniform Costing; Benefits and Limitations of Uniform Costing; Inter-firm Comparisons-Meaning, Objectives and Procedure of Inter-firm Comparisons; Advantages and Limitations.	10
Total Lectures (hours)		48

Suggested Readings:

1. ~~Sharma~~, M.N.: Cost Accounting Principles and Practice, ~~Vikas~~ Publishing House, New Delhi
2. ~~Maheshwari~~ S.N.: Cost Accounting, ~~Vikas~~ Publishing House, New Delhi
3. Jain, S.P. & ~~Nigam~~, K.L.: Cost Accounting, ~~Kalyani~~ Publication, Ludhiana
4. ~~Shukla~~, M.B.: Cost and Management Accounting, Himalaya Publishing House, Mumbai
5. Gupta & Gupta, Management Accounting, ~~Sarvagya~~ ~~Books~~, Agra
6. ~~Kishore~~, Ravi M., Cost Accounting, ~~Jayprakash~~, New Delhi

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Course Outcome:

For building advance cost accounting skills among students.



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BC-403 Advanced Auditing		
Learning objective: This course aims at imparting advance knowledge about the principles and methods of auditing and their applications.		
		Credit: 03
Unit	Content	Lectures
I	Capital and Revenue: Classification, Items chargeable to Capital, Items chargeable to revenue; a	08
II	Depreciation, Provision and Reserve, Divisible profit and Dividend:	08
III	Auditor's Report: Investigation: Essentials, Scope and Objectives of Investigation, Distinction between Audit and Investigation, Investigation for Specific Purpose, Position of Investigator.	08
IV	Cost Audit: Definition, Objects of Cost Audit, Cost Audit in Practice-Material, Labour and Overheads, Cost Audit under Companies Act; Cost Audit Report Management and Tax Audit: Introduction, Objectives, Criticism of Management and Tax Audit, difference between Cost, Management and Tax Audit, Qualification and Quality of Management Auditor, Management Audit Report -Management Audit Report.	10
V	Audit of Different Institution: (Educational Institution, Banking Company); Audit of Computerized Accounts	06
Total Lectures (hours)		40

Suggested Readings:

- 1.
2. Gupta, K. and Ashok, S.: Fundamentals of Auditing, Tata Mc-Graw-Hill Publishing Co. Ltd., New Delhi.
3. Gupta, K.: Contemporary Auditing; Tata McGraw-Hill, New Delhi.
4. Sharma, J.R.: Principles and Problems, Sahitya Bhawan Publication, Agra.
5. B. K. Mehta, Auditing, Sahitya Bhawan Publishers and distributors, Agra

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Course Outcome:

For building advance auditing skills among students.



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SEMESTER V

IC-501 Fundamentals of Income Tax		
Learning objective: It enables the students to know the basics of Income Tax Act and its implications.		
		Credit: 04
Unit	Content	Lectures
I	Introduction: Income Tax - A brief history, Salient features, important definitions: Income, Agricultural Income, and Casual Income, Assessment Year, Previous Year, Gross Total Income, Total Income, Person, Assessee.	06
II	Residence and Tax Liabilities: Determination of residential status, Residential Status and Incidence of Tax, and scope of total income, Incomes exempted from Income Tax	06
III	Heads of Income; Computation of Income from Salaries; Computation of Income from House Property	12
IV	Computation of Profit and Gains from business or profession; Computation of Income from Capital Gains; Computation of Income from other sources	12
V	Clubbing and aggregation of income; Set off and carry forward of losses; Deductions while computing Total Income	12
Total Lectures (hours)		48

Suggested Readings:

1. **Garg, V. P. & Narang, D. B.:** Income Tax - Law & Practice; **Kalyani Publishers, Ludhiana**
2. **Sharma, Girish & Gupta, Ravi:** Systematic Approach to Income Tax; **Bharat Law House, New Delhi**
3. **Mishra, H. C.:** Income Tax Law; **Sabina Bhawan, Agra**
4. **Duggal, Dinesh:** Law and Practice of Income Tax; **S. Chand & Sons, New Delhi**
- 5.
6. **Saxena, Suresh:** Income Tax-Law & **Practical, Suresh Printers, Indore**

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Course Outcome:

Students are now skilled in income tax and related terminologies.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce
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IC-503 Fundamentals of Banking & Insurance		
Learning objective: This course enables the students to know the fundamentals of Banking & Insurance.		
		Credit: 03
Unit	Content	Lectures
I	Banking: Growth, Definition, and Functions, Nationalisation of banks; Banking System in India, Relationship between Banker and Customer; Operation of bank accounts	08
II	Banking Regulation Act, 1949; Reserve Bank of India Act, 1935.	07
III	Commercial Banks: Meaning, Function, Management and Investment Policies of Commercial Banks, Recent trends in Indian Commercial Banks	05
IV	Introduction to Insurance: Definition and nature of insurance, evolution of insurance, role and importance of insurance, insurance contract, reinsurance and double insurance; Life insurance: meaning and nature of life insurance contract, classification and types of policies, Annuity, policy condition, calculation of premium, surrender value	10
V	General insurance: meaning and nature of general insurance contract, Types of general insurance policies; Marine Insurance: Meaning, policy conditions, premium calculation, marine losses, settlement of claims; Fire insurance: meaning and nature of Fire Insurance, uses of fire insurance, fire insurance contract, kinds of policies, policy condition, rate fixation in fire insurance, settlement of claim	10
Total Lectures (hours)		40

Suggested Readings:

1. [Datta](#); Introduction to Risk Management and Insurance; PHI Learning Private Limited, New Delhi
2. [Sethi & Bhatia](#); Elements of Banking and Insurance; PHI Learning Private Limited, New Delhi
3. [Datta & Pal](#); Insurance: Theory and Practice; PHI Learning Private Limited, New Delhi
4. [Sekhar, K.C.](#); Banking Theory & Practice, [Saxena](#) Publishing House, New Delhi
5. [Sharma H.C. & Sharma R. K.](#); Banking Law and Practice, [Sahitya Bhawan](#), Agra
6. [Gopal & Gopal](#); Principles and Practices of Banking and Insurance, Himalaya Publishing House, Mumbai



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Course outcome:

Students are aware of every banking and insurance related concepts and know where they can get better job opportunities in these fields.



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Department of Commerce

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IC-405 Entrepreneurship Development		
Learning objective: It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.		
Credit: 03		
Unit	Content	Lectures
I	Entrepreneurship: Concept, Characteristics, Need, functions, Risk and Types of Risk; Barriers of Entrepreneurship.	08
II	Entrepreneur: Characteristics, Qualities, Functions, Types, Emergence of Entrepreneurial class; Difference between Entrepreneur & Manager; Theories of Entrepreneurship; Entrepreneurship & Environment	08
III	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, outline, achievements and training programme. Institutions Established by the Government, Government Assistance and incentives; Barriers of Entrepreneurship Development in India	08
IV	Women Entrepreneurship: Meanings, Characteristics, Qualities, Problems, Steps taken to help women entrepreneur	08
V	Small Business: Process of establishing Small Business, Nature, Objectives and Importance of Small Business; Role of Financial Institutions in financing of small business; Infrastructural facilities; Latest Government policy with regard to small business; Legal requirements for establishment of new unit.	08
Total Lectures (hours)		40

Suggested Readings:

1. ~~Sharma~~, Desai; Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, New Delhi.
2. C.S.V. Murthy; Small Scale Industries and Entrepreneurial Development, Himalaya Publishing House, New Delhi.
3. ~~Singh~~, K. ~~Chandra~~ ~~Mohanty~~; Fundamentals of Entrepreneurship, Prentice Hall of India Pvt. Ltd., New Delhi.
4. Panda, ~~Sharma~~ ~~Chandra~~; Entrepreneurship Development. New Delhi, ~~Sharma~~ Publications. (Latest Edition)

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

Course Outcome:

The main objective of the course was to develop entrepreneurship skills among students so that they can become a great entrepreneur and a leader to run a successful business and this was definitely achieved as many of the students have started their own startups.



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IC-504 E-Commerce		
Learning objective: The objective of this course is to familiarize the students with the basics of e-commerce and to comprehend its potential.		
		Credit: 03
Unit	Content	Lectures
I	History of E-commerce, definition, classification: B2B, B2C, C2C, G2C, B2G sites; Traditional Commerce Vs. E-Commerce; Operations of E-commerce, Advantages and Disadvantages of E-commerce, E-commerce opportunities for industries	06
II	Electronic Payment Systems: Main concerns in Internet Banking, Digital Payment Requirements, Digital Token-based e-payment Systems, Credit cards as e-payment Systems, debit cards as e-payment Systems The mobile payments, smart cards, e-credit accounts; Cheque Payment Systems on the internet: e-Cheque; Designing e-Payment Systems	08
III	Cryptography: Letter Pairing, RSA, and DES; Symmetric and Asymmetric Key Crypto Systems; Private Key; Public Key; Digital Signature: Meaning, Process, Legal Position of Digital Signatures, Working of Digital Signature Technology; Secure e-payment process method: Secure Socket Layer (SSL), Secure Electronic Transactions (SET)	08
IV	e-Security: Information System Security, Firewall: Concept, Components, Essentials in Firewall, Benefits of an Internet Firewall; The PPT Model; The e-Security framework; M-Commerce: Meaning, Ideal M-commerce Market Characteristics; Wireless Application Protocol (WAP): Meaning, WAP Architecture; GPRS; Wireless Technologies: AMPS, TDMA, CDMA, GSM; Different Generations in Wireless Communications: 1G, 2G, 3G, and 4G; Mobile Commerce in India.	10
V	Web Browsing: Browsers, Basic functions, Latest Features of Internet Explorer, Mozilla Firefox and Google Chrome; Case Study on Two internationally Successful and Five domestically successful e-commerce websites	08
Total Lectures (hours)		40

Suggested Readings:

1. P. T. Joseph, Introduction to E-commerce; Prentice-Hall India
2. Commerce, McMillan
3. Ravi, Frontiers of E-Commerce, Tata McGraw Hill, New Delhi
- 4.
5. ~~Obroso, Soodexp~~ E-Security and ~~xxx~~, Tata McGraw Hill, New Delhi

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

Course Outcome:

E-commerce was a very important course that has helped the students to understand the commerce and trade on online platform and all the necessary credentials needed for it to operate.



Department of Commerce
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IC-506 B Sales Management		
Learning objective: The purpose of this paper is to acquaint the students with the concepts which are helpful in developing a sound sales management policy and managing the sales force.		
		Credit: 03
Unit	Content	Lectures
I	Introduction: Concept, objectives and functions of sales management; Fundamentals of selling process; Salesmanship and sales manager	08
II	Sales Planning: Importance and types of sales planning; Sales planning process; Sales forecasting; Territory allocation; Sales quota and sales budget.	08
III	Sales organisations: Setting of a sales organisation; Planning process; Principles of determining sales organisation	08
IV	Sales Force Management: Estimating man power recruitment and selection; Training and development; Remuneration and incentives	08
V	Control process: Objectives and need of control; Steps in controlling; Different techniques of controlling; Ideal control system and evaluation.	08
Total Lectures (hours)		40

Suggested Readings:

1. Kirkpatrick, C.A.: Salesmanship, D.B. Taraporewala Sons and Co., Bombay
2. Anderson, R.: Professional Sales Management, Prentice Hall Inc. New Jersey
3. Still, Cundiff and Govani, Sales Management, Pearson Education
4. Stenton and Burkirk: Management of Sales Force
5. Panda and Sahadev, Sales and Distribution Management, Oxford Publication
6. Saha, P.K. and Ray, K.C., Salesmanship and Sales Management, Vikas Publishing House, New Delhi.

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Course outcome:

For students going for marketing and sales field in their future they are now strong in the concepts related to sales management.



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SEMESTER VI

IC-601 Income Tax – Law & Accounts		
Learning objective: It enables the students to know the basics of Income Tax Act and its implications.		
		Credit: 04
Unit	Content	Lectures
I	Deductions from Gross Total Income while computing total income; Rebate and Relief of Tax.	10
II	Computation of total Income and tax liability of an individual.	12
III	Assessment of Hindu Undivided Family (HUF); Assessment of Firm.	12
IV	Tax deducted at source (TDS); Advance Payment of Tax; Assessment Procedure; Income Tax Authorities Rights, Duties and Powers.	08
V	Recovery and Refund of tax, Appeals and Revisions, Penalties, Offences and Prosecutions.	06
Total Lectures (hours)		48

Suggested Readings:

1. V. P. Gaur & D. B. Nagarkar: Income Tax Law & Practice; Kalyani Publishers, Ludhiana.
2. Gopal Mishra & Ravi Gupta: Systematic Approach to Income Tax; Bharat Law House, New Delhi.
3. H. C. Mehrotra: Income Tax Law; Sahitya Bhawan, Agra.
4. Saklecha, Shripal: Income Tax, Satish Printers, Indore.
5. Bapat, Dinkar: Law and Practice of Income Tax; S. Chand & Sons, New Delhi.
- 6.

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Course outcome:
Students are now skilled in income tax and related terminologies.



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IC-604 Human Resource Management		
Learning objective: The objective of this course is to make students familiar with the aspects of Human Resource Management.		
		Credit: 03
Unit	Content	Lectures
I	Human Resource Management: Meaning, Objectives, Significance, Hurdles; Functions and Role of HR Manager in Global Scenario.	06
II	Manpower Planning: Need, Process, Factors affecting manpower, Existing methods of manpower, Limitations.	08
III	Recruitment & Selection: Sources of manpower, Selection procedure, Recruitment Policies and Placement; Training and Development: Career Planning, Need, Importance and Types of Training, Organisation and Training Programmes, Methods of Training and an Ideal Training Programme; Executive Development Programmes (EDP).	10
IV	Job Evaluation: Objectives, Conditions of Job Evaluation, Procedure, Advantages and Disadvantages.	08
V	Performance Appraisal: Concept, Need, Principles and Methods of Performance Appraisal.	08
Total Lectures (hours):		40

Suggested Readings:

1. T. N. Ghoshal: Human Resource Management - Concept and Issues; Vikas & Co., Delhi
2. Dessler, Gary; Human Resource Management; Prentice Hall, New Delhi
3. Ajai Kumar Singh: Human Resource Management; Sharda, Dastak, Bhopal, Allahabad
4. Maheshwari & Deshpande: Personnel Management & Industrial Relations, Sahitya Bhawan, Agra
5. Chopra, Bakesh K.; Management of Human Resources, Kitab Mahal, Allahabad
6. Bhargava, T.N.; Personnel Management & Industrial Relations, SBPD, Agra

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

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Course Outcome:
Students are now aware of HRM concepts.



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IC-605 A Portfolio Management		
Learning Objective: It enables the students to know the basics of portfolio preparation, management and timely revision.		
		Credit: 04
Unit	Content	Lectures
I	Portfolio Management: Meaning, importance, objectives and various issues in portfolio construction, revision of portfolio and evaluation.	06
II	Efficient Market Hypothesis: Concept, Forms Weak-form, Semi-strong form, and Strong form; Portfolio Analysis: Estimating rate of return and standard deviation of portfolio returns; Choice of combining securities; Markowitz risk-return optimization.	10
III	Single Index Model: Portfolio Total Risk, Portfolio Market Risk, and	08
IV	Capital Market Theory: Capital Asset Pricing Model (CAPM) - Capital Market Line, Security Market Line; Risk-free Lending and Borrowing; Recent Developments, Arbitrage Pricing Theory, Two-factor Model, and Multi-factor Model.	14
V	Portfolio Construction and Evaluation: Techniques of Portfolio Construction; Measures of Return; Risk-adjusted measures of Performance Evaluation; Evaluation Criteria and Procedure.	10
Total Lectures (hours)		48

Suggested Readings:

1. Bhalla, V.K. Investment Management: Security Analysis and Portfolio Management, Sultan Chand, New Delhi.
2. Chandra, Vikas: Investment Analysis & Portfolio Management, Vikas Publishing House, New Delhi.
3. Dharamvir, Pandey. Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Rangarajan, M. & Madhupratibha, R.: Investment Analysis and Portfolio Management, Pearson Education, New Delhi.
5. Dharamvir, Pandey, Portfolio Management, Excel Books, New Delhi.

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

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

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

Course Outcome:
Students are now familiar with the portfolio management.



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IC-605 B International Marketing		
Learning objective: This course aims at acquainting student with the operations of marketing in international environment		
Credit: 04		
Unit	Content	Lectures
I	Introduction to International Marketing: Nature, scope and importance, Distinction between International trade and Internal Marketing, International Vs Domestic Marketing, International marketing environment: Internal marketing environment, External marketing environment- micro and macro environment	08
II	Foreign market selection: Market selection process, Determinants of market selection	10
III	Product Decisions: Product planning for global market, Innovation and new product development	10
IV	International pricing: Pricing objectives, Environmental influences on Pricing Decisions; Marketing Entry Decision: Franchising, Exporting, Direct and Indirect Exporting, Types of export Intermediaries	10
V	Distribution channels: Meaning and concept, Characteristics, Methods of International Distribution, Factors affecting choice of channels	10
Total Lectures (hours)		48

Suggested Readings:

1. [Lalji, M.](#): International Marketing: Strategies for Success, University of Delhi, Faculty of Management Studies.
2. [Bhattacharya, B.](#): Export Marketing: Strategies for Success, New Delhi, Global Business
3. [Srivastava, A.V.](#): Managing International Corporations
4. [Srivastava, A.V.](#): Managing International Corporations
5. [Srivastava, A.V.](#): Managing International Corporations
6. [Srivastava, A.V.](#): International Marketing Management, South-Western Publication.
7. [Srivastava, R. L. and Bhattacharya, B.](#) (2001), International Marketing: An Indian Perspectives, Sultan Chand, New Delhi.
8. [Srivastava, R.](#): International Marketing, Himalaya Publishing House, Mumbai.
9. [Srivastava, R.](#): International Marketing, PHI, New Delhi

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Course Outcome:

It has helped the students to get familiar with the career options in international marketing fields.



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

Suggested Readings:

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



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Course Outcome:

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



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IC-705 COMPUTER APPLICATIONS IN BUSINESS		
Learning objective: To impart advance knowledge of Computer Applications especially in context of businesses.		
		Credit: 04
Unit	Content	Lectures
I	Computer Fundamentals: Meaning and Characteristics; Computer Generations; Classification of Computers; Classification 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.	08
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. Sarda, Computer Fundamentals

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Course Outcome:

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



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

Suggested Readings:

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

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Course Outcome:
Students are now aware of working capital management concepts.



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

Suggested Readings:

1. **Kotler**, Marketing Management, PHI, New Delhi.
2. Pyle, Marketing Principles, **McGraw-Hill**, New York
3. **Kotler, Philip & Armstrong, G** : Principles of Marketing, Pearson, New Delhi
4. **Nobin, M.N.**; Modern Marketing Management, **S.Chand**, New Delhi.
5. **Neelgagan, S.** : Marketing in India: Cases and Readings, Sultan **Chand**, New Delhi
6. **Sherlock, S.A.** : Marketing Management, Himalaya Publishing House, New Delhi
7. **Saxena, Bhanu** : Marketing Management, **Vikas** Publishing House, New Delhi

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Course outcome:
Has helped student to grip every aspect of marketing.



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

Suggested Readings:

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

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Course outcome:

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



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IC-905 A Financial Services		
Learning objective: To provide among students about advance knowledge of financial services prevailing in India.		
Credit: 04		
Unit	Content	Lectures
I	Introduction: Concept, Nature of Financial Services; Classification of Financial Services Fund-based and Fee-based	06
II	Merchant Banking: Introduction, Concept, Investment Banking vs. Merchant Banking, Categories and Functions of Merchant Banking, Issue Management, SEBI Regulations	12
III	Factoring & 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	12
V	Other Financial Services: Hire Purchase and Leasing; Securitisation; Depositories and Custodian; Stock Broking; Credit Card Services; Venture Capital In India	06
Total Lectures (hours)		48

Suggested Readings:

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

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Course Outcome:
Students are now aware of different financial services.



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

Suggested Readings:

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

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Course Outcome:

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



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

Suggested Readings:

1. ~~Yojana~~, N.D. & Bagri B.R: Future and Options.
2. ~~Bishan Prasad Mishra~~, Financial Derivatives, Excel Books, New Delhi.
3. ~~Bhalla~~, V.K. Financial Derivatives, Sultan ~~Chand~~, New Delhi.
4. ~~Sudhakar Chary~~, J., Financial Derivatives, Excel Books, New Delhi.
5. ~~Preet Singh~~, Financial Institutions, ~~Agar~~ Books India, New Delhi.
6. Gupta S L., Financial Derivatives: Theory, Concepts and Problems, Prentice Hall of India, New Delhi.
7. Kumar S S S., Financial Derivatives, Prentice Hall of India, New Delhi.

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

(Prof. L. P. ~~Dastgira~~)
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(Amit ~~Mangani~~)
Member, Board of Studies, and

Course outcome:

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



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

Suggested Reading:

1. Louden 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.

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

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