



## 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

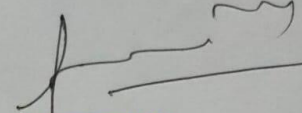
Department : **Commerce**

Programme Name : **B.com**

Academic Year : **2018-19**

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

Sr. No.	Course Code	Name of the Course
B.com 1 <sup>st</sup> Semester		
01.	BCH-1.2	Financial Accounting- The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.
02.	BCH-1.3	Business Mathematics- The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.
B.com 2 <sup>nd</sup> Semester		
04.	BCH-2.2	Corporate Accounting- To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.
05.	BCH-2.4 A	Banking & Insurance- To impart knowledge about the basic principles of the banking and insurance.

  
विभागाध्यक्ष / 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  
B. Com (Hons.) Programme  
Considered by the Members of Board of Studies

CBCS Course Structure				Semester I				
From Session 2018-19 Onwards								
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-1.1	Ability Enhancement Compulsory Course	Environmental Studies	02	02	Nil	70	30	100
BCH-1.2	Core Course	Financial Accounting	06	04	03	70	30	100
BCH-1.3	Core Course	Business Mathematics	06	04	03	70	30	100
BCH-1.4 A	Generic Elective	Micro Economics	06	05	01	70	30	100
BCH-1.4 B	Generic Elective	Tribal Economics	06	05	01	70	30	100
<b>Total</b>			<b>20</b>	<b>15</b>	<b>07</b>	<b>280</b>	<b>120</b>	<b>400</b>
	Extra-curricular Activities	Educational Tour / Field Visit / Industrial Training / NSS / Yoga / <del>Sports</del> / <del>Abhyasa</del> / Sports / Community Service / Others	02	-	(02)	-	-	-
<b>Total</b>			<b>22</b>	<b>17</b>	<b>06</b>	<b>-</b>	<b>-</b>	<b>-</b>

Placed before the Board of Studies on 12-July-2018. Approved from the Session 2018-19 onwards.

(Dr. Vineet Singh)  
Ex-officio Chairman,  
Board of Studies  
Department of Commerce,  
GGV

(Prof. Jayanta Kumar Parida)  
Member, VC-Nominee,  
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**Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)**

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CBCS Course Structure					Semester II			
From Session 2018-19 Onwards								
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-2.1	Ability Enhancement Compulsory Course	Business Communication	02	02	Nil	70	30	100
<b>BCH-2.2</b>	<b>Core Course</b>	<b>Corporate Accounting</b>	<b>06</b>	<b>05</b>	<b>01</b>	<b>70</b>	<b>30</b>	<b>100</b>
BCH-2.3	Core Course	Corporate Laws	06	05	01	70	30	100
BCH-2.4 A	Generic Elective	Macro Economics	06	05	01	70	30	100
<b>BCH-2.4 B</b>	<b>Generic Elective</b>	<b>Banking &amp; Insurance</b>	<b>06</b>	<b>05</b>	<b>01</b>	<b>70</b>	<b>30</b>	<b>100</b>
<b>Total</b>			<b>20</b>	<b>17</b>	<b>03</b>	<b>280</b>	<b>120</b>	<b>400</b>
	Extra-curricular Activities	Educational Tour / Field Visit / Industrial Training / NSS / Yoga / Sports / Community Service / Others	02	-	(02)	-	-	-
<b>Total</b>			<b>22</b>	<b>17</b>	<b>05</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Summer Internship (15 days)	NSS / Industrial Visit / Others	(02)	-	(02)	-	-	-
<b>Total</b>			<b>24</b>	<b>17</b>	<b>07</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Board of Studies

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Member, VC-Nominee,  
Board of Studies

**(Dr. B. P. Singhraul)**  
Member,  
Board of Studies



Semester I		Credit: 06
<b>BCH-1.2 Financial Accounting (Core Course)</b>		
<b>Learning Objectives:</b> The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.		
Unit	Content	Lectures: Tutorial / Practical
1	(a) <b>Theoretical Framework</b> Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting, cash basis and accrual basis. (i) the nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. (ii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS) - Need and procedures. (iii) <b>Accounting Process:</b> From recording of a business transaction to preparation of trial balance including adjustments. (b) <b>Accounting Process:</b> From recording of a business transaction to preparation of trial balance including adjustments. (c) <b>Computerised Accounting Systems:</b> Computerised Accounting Systems: Computerized Accounts by using any popular accounting software; Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	3 Lectures 3 Lectures 2 Lectures 20 Practical Lab
2	(a) <b>Business Income</b> (i) Measurement of business income-Net income: the accounting	10 Lectures

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	period, the continuity doctrine and matching concept. Objectives of measurement.	
(ii)	<b>Revenue recognition:</b> Recognition of expenses	
(iii)	The nature of <b>depreciation</b> . The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS) 2	
(iv)	<b>Final Accounts:</b> Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities.	7 Lectures
3	<b>Accounting for Hire Purchase and Instalment System:</b> Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system, Concepts of operating and financial lease (theory only) Indian Accounting Standard (Ind-AS) 17	10 Lectures
4	<b>Accounting for Inland Branches:</b> Concept of dependent branches; accounting aspects; debtor system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.	10 Lectures
5	<b>Accounting for Dissolution of the Partnership Firm:</b> Accounting of Dissolution of the Partnership Firm including Insolvency of partners, sale to a limited company and piecemeal distribution.	10 Lectures

**Note:**

- The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
- Any revision of relevant Indian Accounting Standard would become applicable immediately.
- There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit hr for Tutorials (per group)
- Examination Scheme for Computerised Accounting Systems – Practical for 20 marks. The practical examination will be for 1 hour.
- Theory Exam shall carry 70 marks

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**Course outcome:**  
*Students were seen to be more skilled and efficient in financial accounting*



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Semester I		Credit: 06
BCH-1.3 Business Mathematics (Core Course)		
Learning Objectives: The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.		
Unit	Content	Lectures / Tutorial / Practical
1	Matrices and Determinants	11 Lectures
	(i) Algebra of matrices, Inverse of a matrix, Matrix Operation – Business Application	
	(ii) Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cramer's Rule; The Leontief Input Output Model (Open Model Only).	
2	Logarithm and Differentiation	8 Lectures
	(i) Theory of Logarithm	
	(ii) Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives; Concept of Marginal Analysis, Concept of Elasticity; Applied Maxima and Minima Problems including effect of Tax on Monopolist's optimum price and quantity; Economic Order Quantity.	
3	Partial Differentiation	14 Lectures
	Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials	
4	Mathematics of Finance	12 Lectures
	(i) Rates of interest-nominal, effective- and their inter-relationships in different compounding situations	
	(ii) Compounding and discounting of a sum using different types of interest.	
	(iii) Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded)	
	(iv) Profit and Loss, Ratio, Proportion, Percentage, Brokerage, and Commission	
5	Linear Programming	13 Lectures
	Formulation of linear programming problem (LPP); Graphical solution to LPP; Cases of unique and multiple optimal solutions, Unbounded solutions, infeasibility, and redundant constraints.	

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**Course outcome:**  
***Students were seen to be skilled in mathematical fields.***



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Semester II		Credit: 06
BCH-2.2 Corporate Accounting (Core Course)		
<b>Learning Objectives:</b> To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.		
Unit	Content	Lectures / Tutorial / Practical
1	Accounting for Share Capital and Debentures	12 Lectures
	Issue, forfeiture and reissue of forfeited shares: concept & process of book building, Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures	
2	Final Accounts	9 Lectures
	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits	
3	Valuation of Goodwill and Valuation of Shares	6 Lectures
	Concepts and calculation: simple problem only	
4	Amalgamation of Companies	12 Lectures
	Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) & Ind. AS - 103 (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction	
5	Accounts of Holding Companies/Parent Companies	12 Lectures
	Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI) and Ind. AS - 110, 27 & 28.	
6	Banking Companies	7 Lectures
	Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).	
7	Cash Flow Statement	7 Lectures
	Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.	

*Note:*

**Course outcome:**

*Students were seen to be more skilled in corporate accounting fields and took interest in the career options within it.*



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Semester II		Credit: 06
BCH-2.4 B Banking & Insurance (Generic Elective)		
<b>Learning Objectives:</b> To impart knowledge about the basic principles of the banking and insurance.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction</b> Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India, Financial Services offered by banks, changing role of commercial banks, types of banks	13 Lectures
2	<b>Cheque and Paying Banker</b> Crossing and endorsement - meaning, definitions, types and rules of crossing, Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.	13 Lectures
3	<b>Banking Lending</b> Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.	13 Lectures
4	<b>Internet Banking</b> Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.	13 Lectures
5	<b>Insurance</b> Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination, Power, functions and Role of IRDA, Online Insurance	13 Lectures

Suggested readings:

**Course Outcome:**

***Banking and insurance provide employment opportunities and introducing the course helped students in career building.***