



### Minutes of Meetings (MoM) of Board of Studies (BoS)

**Academic Year : 2018-19**

**School : School of Management Studies and Commerce**

**Department : Commerce**

**Date and Time : NA**

**Venue : NA**

The scheduled meeting of member of Board of Studies (BoS) of Department of Commerce, School of Studies of Commerce and Management, Guru Ghasidas Vishwavidyalaya, Bilaspur was held to design and discuss the B. Com. (H) 1st and 2nd Semester (1st Year) under LOCF (CBCS) scheme and syllabi.

#### The following members were present in the meeting:

1. Prof. Jayant Kumar Parida (Professor, External Expert Member BoS)
2. Dr. Vineet Singh (Chairman & HOD, BoS, Dept. of Commerce.)
3. Dr. Budheshwer Prasad Singhraul (Member, BOS, Associate Prof., Dept. of Commerce)

Following draft proposals of syllabii have been thoroughly discussed:

1. B.Com. (Hon's) (CBCS Structure)
2. VET Syllabus for admission to B.Com. (Hon's) course
3. Revision in the paper of Indirect Taxes Subject of B. Com. VI Sem. y academic session 2016-19 and 2019-20.

These syllabii are approved with slight Changes and modifications in the meeting of Board of Studies on 12-07-2015 from 12 Noon Onwards, in the Head's Room, Department of Commerce, GGV. Approved syllabii are attached for reference. BoS meeting ended with vote of thanks to the chair.

#### **These Courses are Newly Introduced**

Sr. No.	Course Code	Name of the Course
B.com (Hons.) – 1 <sup>st</sup> Semester		
01.	BCH-1.1	Environmental Studies
02.	BCH-1.2	Financial Accounting
03.	BCH-1.3	Business Mathematics
04.	BCH-1.4 A	Micro Economics
05.	BCH-1.4 B	Tribal Economics
B.com (Hons.) – 2 <sup>nd</sup> Semester		
06.	BCH-2.1	Business Communication



07. BCH-2.2 Corporate Accounting
08. BCH-2.3 Corporate Laws
09. BCH-2.4 A Micro Economics
10. BCH-2.4 B Banking & Insurance  
B.com (Hons.) – 3<sup>rd</sup> Semester
11. BCH-3.1 Human Resource Management
12. BCH-3.2 Income Tax Law and Practice
13. BCH-3.3 Management Principles and Applications
14. BCH-3.4 A E-Commerce
15. BCH-3.4 B International Business
16. BCH-3.5 Business Statistics  
B.com (Hons.) – 4<sup>th</sup> Semester
17. BCH-4.1 Cost Accounting
18. BCH-4.2 Business Law
19. BCH-4.3 Computer Applications in Business
20. BCH-4.4 A Indian Economy
21. BCH-4.4 B Business Environment
22. BCH-4.5 Technical Accounting & ERP  
B.com (Hons.) – 5<sup>th</sup> Semester
23. BCH-5.1 Principals of Marketing
24. BCH-5.2 Fundamentals of Financial Management
25. BCH-5.3 A Management Accounting
26. BCH-5.3 B Corporate Tax Planning
27. BCH-5.4 A Financial Markets, Institutions, and Financial Services
28. BCH-5.4 B Advertising, Product and Brand Management  
B.com (Hons.) – 6<sup>th</sup> Semester
29. BCH-6.1 Auditing and Corporate Governance
30. BCH-6.2 Indirect Tax Law
31. BCH-6.3 A Security Analysis & Portfolio Management
32. BCH-6.3 B International Marketing
33. BCH-6.4 A Industrial Relations and Labour Laws
34. BCH-6.4 B Business Research Methods and Project Work



## 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	Care Course	Financial Accounting	06	04	03	70	30	100
BCH-1.3	Care 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 / Swachhta Abhiyaan / Sports / Community Service / Others	02	-	(02)	-	-	-
<b>Total</b>			<b>22</b>	<b>17</b>	<b>06</b>	<b>-</b>	<b>-</b>	<b>-</b>

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<b>Semester I</b>	<b>Credit: 02</b>
<b>BCH-1.1 Environmental Studies</b>	
<b>Ability Enhancement Compulsory Course</b>	
Syllabus shall be provided by Department of Forestry, Wildlife, and Environmental Studies, Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)	



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<b>Semester I</b>		<b>Credit: 06</b>
<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.		
<b>Unit</b>	<b>Content</b>	<b>Lectures / Tutorial / Practical</b>
<b>1</b>	<b>(a) Theoretical Framework</b>	<b>3 Lectures</b>
	<b>(i)</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.	
	<b>(ii)</b> 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.	
	<b>(iii)</b> 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.	
	<b>(b) Accounting Process</b>	<b>2 Lectures</b>
	From recording of a business transaction to preparation of trial balance including adjustments	
	<b>(c) Computerised Accounting Systems</b>	<b>26 Practical Lab</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	
<b>2</b>	<b>(a) Business Income</b>	<b>10 Lectures</b>
	<b>(i)</b> Measurement of business income-Net income: the accounting	



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		period, the continuity doctrine and matching concept. Objectives of measurement.	
	(ii)	Revenue recognition: Recognition of expenses.	
	(iii)	The nature of depreciation. 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.	
	(iv)	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	
	(b)	<b>Final Accounts</b>	<b>7 Lectures</b>
		Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities	
<b>3</b>		<b>Accounting for Hire Purchase and Installment Systems</b>	<b>10 Lectures</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.	
<b>4</b>		<b>Accounting for Inland Branches</b>	<b>10 Lectures</b>
		Concept of dependent branches; accounting aspects; debtors 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.	
<b>5</b>		<b>Accounting For Dissolution of the Partnership Firm</b>	<b>10 Lectures</b>
		Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution.	

**Note:**

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.
3. 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)
4. Examination Scheme for Computerised Accounting Systems – Practical for 20 marks. The practical examination will be for 1 hour.
5. Theory Exam shall carry 70 marks



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**Suggested Readings:**

1. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
2. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
3. Tulsian, P.C. Financial Accounting, Pearson
4. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
5. Shukla, S.M. Financial Accounting, Sahitya Bhawan Publications, Agra.
6. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
7. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
8. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
9. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House.

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

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Semester I		Credit: 06
<b>BCH-1.3 Business Mathematics (Core Course)</b>		
<b>Learning Objectives:</b> 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
<b>1</b>	<b>Matrices and Determinants</b>	<b>11 Lectures</b>
	(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 Cremer's Rule. The Leontief Input Output Model (Open Model Only).	
<b>2</b>	<b>Logarithm and Differentiation</b>	<b>8 Lectures</b>
	(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 Maximum and Minimum Problems including effect of Tax on Monopolist's optimum price and quantity, Economic Order Quantity.	
<b>3</b>	<b>Partial Differentiation</b>	<b>14 Lectures</b>
	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	
<b>4</b>	<b>Mathematics of Finance</b>	<b>15 Lectures</b>
	(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 rates.	
	(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	
<b>5</b>	<b>Linear Programming</b>	<b>17 Lectures</b>
	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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		Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.	
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**Note:**

1. In addition the students will work on software packages (Spreadsheet, Mathematica, etc) for solving linear programming problems and topics listed in Unit 4 above and analyze the results obtained there from. This will be done through internal assessment.
2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (One Tutorial Period per week per batch)
3. End-semester Exam shall carry 70 marks

**Suggested Readings:**

1. Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons
2. Vohra, N.D., Quantitative Techniques in Management. McGraw Hill Education
3. Soni, R.S., Business Mathematics. Ane Books, New Delhi.
4. Singh J. K., Business Mathematics. Himalaya Publishing House.
5. Shukla, S. M., Business Mathematics. Sahitya Bhawan Publications

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<b>Semester I</b>		<b>Credit: 06</b>
<b>BCH-1.4 A Micro Economics (Generic Elective)</b>		
<b>Learning Objectives:</b> The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.		
<b>Unit</b>	<b>Content</b>	<b>Lectures / Tutorial / Practical</b>
<b>1</b>	<b>Demand and Consumer Behaviour</b>	<b>13 Lectures</b>
(i)	Concepts of revenue; marginal and Average; Revenue under conditions of Perfect and imperfect competition; Elasticity of demand; price, income and cross	
(ii)	Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions).	
(iii)	Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.	
<b>2</b>	<b>Production and Cost</b>	<b>13 Lectures</b>
(i)	Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants.	
(ii)	Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.	
<b>3</b>	<b>Perfect Competition</b>	<b>13 Lectures</b>
	Perfect competition: Assumptions, Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Demand -supply analysis including impact of taxes and subsidy	
<b>4</b>	<b>Monopoly</b>	<b>10 Lectures</b>
	Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination	



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5	Imperfect Competition	16 Lectures
	Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.	

**Suggested Readings:**

1. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
2. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education
3. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
4. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
5. Singh, H.K., Managerial Economics, Vaibhav Laxmi Publications, Varanasi

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

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**B. Com (Hons.) Programme**

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Semester I		Credit: 06
<b>BCH-1.4 B Tribal Economics (Generic Elective)</b>		
<p><b>Learning Objectives:</b> To gain comprehensive understanding of all aspects relating to Tribal Economics.</p> <p><b>Pedagogy:</b> Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.</p>		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction:</b> Meaning of Tribe; Classification of Tribal People; Characteristic of Tribal People; Indigenous Attributes, Specialized Living, Hesitation Towards Outside World, Exploration Resistance, Indifferent Attitude Towards Human, Animal and Nature, Affection Towards Jaal-Jungle-Zameen (Water-Forest-Land).	11 Lectures
2	<b>Dimensions of Tribal Economics:</b> Food Gathering, Hunting, Agriculture, Animal Husbandry, Fisheries, Sculpture Making, Industrial Labour, Recent Trends : Education and Unorganized Business.	10 Lectures
3	<b>Problems of Tribal Life:</b> Extreme Poverty, Severe Unemployment, High Indebtedness, Land Alienation, Poor Health and Sanitation Conditions, Drinking, Housing, Education, Communication, Lack of Infrastructural Facilities; Lack of Professionalism.	16 Lectures
4	<b>Tribal Markets:</b> Meaning, Features, Types of Tribal Market: Haats; Weekly Market, Fortnightly Market, Monthly Market, Occasional Markets. Cold Storage, Warehouses, Unorganized Permanent Markets; Organizations Working For Tribal Development: Tribal Cooperative Marketing Development Federation (TRIFED); National Schedule Caste and Schedule Tribe Finance and Development Corporation (NSTFDC).	11 Lectures
5	<b>Forest Right Act (2006) &amp; Economic Activities of Tribes:</b> Forest Right Act and its importance, Minor Forest Produce Based Business : tendu Leave Collection, Mahua Collection, Honey Selling, Timber Produce, Agricultural Instruments Making, Weaving, Dairy Products, Fishing, Sculpture Selling, Medicinal Plant Produce; Government Policies Towards Tribal Development.	17 Lectures

**Suggested Readings:**

1. Anthropological Documents.
2. Plan Documents.



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3. Tribal Reports.
4. Human Development Reports.
5. [http://trifed.in/trifed/\(S\(y0gincygyqygwfl12jykkdbb\)\)/default.aspx](http://trifed.in/trifed/(S(y0gincygyqygwfl12jykkdbb))/default.aspx)

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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
BCH-2.2	Core Course	Corporate Accounting	06	05	01	70	30	100
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
BCH-2.4 B	Generic Elective	Banking & Insurance	06	05	01	70	30	100
<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 / Swachhta Abhiyaan / 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)	Swayam Swachhta / 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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**B. Com (Hons.) Programme**

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<b>Semester II</b>		<b>Credit: 02</b>
<b>BCH-2.1 Business Communication (In English)</b> (Ability Enhancement Compulsory Course)		
<b>Learning Objectives:</b> To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction</b>	6 Lectures
	Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers	
2	<b>Business Correspondence</b>	6 Lectures
	Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.	
3	<b>Report Writing</b>	6 Lectures
	Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.	
4	<b>Vocabulary</b>	6 Lectures
	Words often confused, Words often misspelt, Common errors in English.	
5	<b>Oral Presentation</b>	6 Lectures
	Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.	

**Suggested Readings:**

1. Bovee, and Thill, Business Communication Essentials, Pearson Education
2. Shirley Taylor, Communication for Business, Pearson Education
3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education
4. Dona Young, Foundations of Business Communication: An Integrative Approach,



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McGraw Hill Education

5. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande,  
Business Communication: Connecting in a Digital World (SIE), McGraw Hill Education

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**Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)**

**Department of Commerce**

**B. Com (Hons.) Programme**

Considered by the Members of Board of Studies

<b>Semester II</b>		<b>Credit: 06</b>
<b>BCH-2.2 Corporate Accounting (Core Course)</b>		
<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.		
<b>Unit</b>	<b>Content</b>	<b>Lectures / Tutorial / Practical</b>
<b>1</b>	<b>Accounting for Share Capital and Debentures</b>	<b>12 Lectures</b>
	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	
<b>2</b>	<b>Final Accounts</b>	<b>9 Lectures</b>
	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.	
<b>3</b>	<b>Valuation of Goodwill and Valuation of Shares</b>	<b>6 Lectures</b>
	Concepts and calculation. simple problem only	
<b>4</b>	<b>Amalgamation of Companies</b>	<b>12 Lectures</b>
	Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) & Ind AS - 105 (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	
<b>5</b>	<b>Accounts of Holding Companies/Parent Companies</b>	<b>12 Lectures</b>
	Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI) and Ind AS - 110, 27 & 28.	
<b>6</b>	<b>Banking Companies</b>	<b>7 Lectures</b>
	Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).	
<b>7</b>	<b>Cash Flow Statement</b>	<b>7 Lectures</b>
	Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.	

**Note:**

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.



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**Suggested Readings:**

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
2. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
3. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
4. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
5. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
6. Shukla, S.M. Corporate Accounting, Sahitya Bhawan Publications, Agra

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

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

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<b>Semester II</b>		<b>Credit: 06</b>
<b>BCH-2.3 Corporate Laws (Core Course)</b>		
<b>Learning Objectives:</b> The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.		
<b>Unit</b>	<b>Content</b>	<b>Lectures / Tutorial / Practical</b>
<b>1</b>	<b>Introduction</b>	<b>15 Lectures</b>
	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.	
<b>2</b>	<b>Documents</b>	<b>15 Lectures</b>
	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.	
<b>3</b>	<b>Management</b>	<b>15 Lectures</b>
	Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee	
<b>4</b>	<b>Dividends, Accounts, Audit</b>	<b>15 Lectures</b>
	Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial	



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		Audit. Winding Up: Concept and modes of Winding Up. <b>Insider Trading, Whistle Blowing:</b> Insider Trading; meaning & legal provisions; Whistle-blowing : Concept and Mechanism.	
5		<b>Depositories Law</b>	<b>5 Lectures</b>
		The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.	

**Suggested Readings:**

1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Avtar Singh, Introduction to Company Law, Eastern Book Company
4. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi.
5. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.

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

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**B. Com (Hons.) Programme**

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Semester II		Credit: 06
<b>BCH-2.4 A Macro Economics (Generic Elective)</b>		
<b>Learning Objectives:</b> The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction</b>	5 Lectures
	Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium	
2	<b>Economy in the Short-run</b>	20 Lectures
	IS LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand-aggregate supply analysis.	
3	<b>Inflation, Unemployment, and Labour Market</b>	20 Lectures
	Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational	
4	<b>Open Economy</b>	13 Lectures
	Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy	
5		7 Lectures
	Behavioral Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money	



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**Suggested Readings:**

1. Robert J Gordon, Macroeconomics, Pearson Education
2. Shapiro, Macroeconomic Analysis.
3. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, Macroeconomics, McGraw-Hill Education
4. G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education.
5. Singh, S. N., Macroeconomics, Pearson Education.

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

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**B. Com (Hons.) Programme**

Considered by the Members of Board of Studies

Semester II		Credit: 06
<b>BCH-2.4 B Banking &amp; Insurance (Generic Elective)</b>		
Learning Objectives: To impart knowledge about the basic principles of the banking and insurance.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction</b>	13 Lectures
	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	
2	<b>Cheques and Paying Banker</b>	13 Lectures
	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.	
3	<b>Banking Lending</b>	13 Lectures
	Principles of sound lending, Secured vs. unsecured advances, Types of advances. Advances against various securities.	
4	<b>Internet Banking</b>	13 Lectures
	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.	
5	<b>Insurance</b>	13 Lectures
	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	

**Suggested readings:**

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dharpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S., *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Selli and Nishwari Bhatia, *Elements of Banking and Insurance*, PHI Learning

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

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### B. Com (Hons.) Programme

Considered by the Members of Board of Studies

CBCS Course Structure					Semester III			
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 - 3.1	Core Course	Human Resource Management	06	05	01	70	30	100
BCH - 3.2	Core Course	Income Tax – Law and Practice	06	04	03	70	30	100
BCH - 3.3	Core Course	Management Principles and Applications	06	05	01	70	30	100
BCH- 3.4 A	Generic Elective	E-Commerce	06	05	02	70	30	100
BCH- 3.4 B	Generic Elective	International Business	06	05	01	70	30	100
BCH - 3.5	Skill Enhancement Course	Business Statistics	04	03	02	70	30	100
<b>Total</b>			<b>28</b>	<b>22</b>	<b>08/09</b>	<b>350</b>	<b>150</b>	<b>500</b>

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## Department of Commerce

### B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester III		Credit: 06
BCH-3.1 Human Resource Management (Core Course)		
<b>Learning Objectives:</b> The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction</b>	13 Lectures
	Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System	
2	<b>Acquisition of Human Resource</b>	13 Lectures
	Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction	
3	<b>Training and Development</b>	13 Lectures
	Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.	
4	<b>Performance Appraisal</b>	13 Lectures
	Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.	
5	<b>Maintenance</b>	13 Lectures
	Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery	

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## **Department of Commerce**

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#### **Considered by the Members of Board of Studies**

#### **Suggested Readings:**

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
4. Biswajeet Patttanayak, Human Resource Management, PHI Learning
5. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning.

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

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## Department of Commerce

### B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester III		Credit: 06
BCH-3.2 Income Tax – Law and Practice (Core Course)		
<b>Learning Objectives:</b> To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction</b>	10 Lectures
	<b>Basic concepts:</b> Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) <b>Residential status;</b> Scope of total income on the basis of residential status Exempted income under section 10.	
2	<b>Computation of Income under different heads-1</b>	18 Lectures
	Income from Salaries; Income from house property	
3	<b>Computation of Income under different heads-2</b>	10 Lectures
	Profits and gains of business or profession; Capital gains; Income from other sources	
4	<b>Computation of Total Income and Tax Liability</b>	14 Lectures
	Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals, HUF and firms; Tax liability of an individual, HUF and a firm; Five leading cases decided by the Supreme Court.	
5	<b>Preparation of Return of Income</b>	26 Practical Labs
	Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.	

**Note:**

1. There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.

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2. 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).

#### **Suggested Readings:**

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
3. Mehrotra, H.C., Income Tax – Law and Accounts, Sahitya Bhawan Publications
4. Saklecha, Sripal, Income Tax – Law and Accounts, Satish Printers, Indore

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

#### **Journals:**

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

#### **Software:**

1. Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

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## Department of Commerce

### B. Com (Hons.) Programme

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Semester III		Credit: 06
BCH-3.3 Management Principles and Application (Core Course)		
<b>Learning Objectives:</b> The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.		
Unit	Content	Lectures / Tutorial / Practical
<b>1</b>	<b>Introduction</b>	<b>13 Lectures</b>
	(i) Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership	
	(ii) Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO- Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value- chain, analysis, Senge’s Learning Organisation, ‘Fortune at the Bottom of the Pyramid’ – C.K. Prahalad	
<b>2</b>	<b>Planning</b>	<b>13 Lectures</b>
	(i) Types of Plan – An overview to highlight the differences	
	(ii) Strategic planning – Concept, process, Importance and limitations	
	(iii) Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components	
	(iv) Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)	
<b>3</b>	<b>Organising</b>	<b>13 Lectures</b>
	Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure	
<b>4</b>	<b>Staffing and Leading</b>	<b>13 Lectures</b>
	(i) Staffing: Concept of staffing, staffing process	

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	(ii)	Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory.	
	(iii)	Leadership: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.	
	(iv)	Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.	
<b>5</b>		<b>Control</b>	<b>13 Lectures</b>
	(i)	Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.	
	(ii)	Emerging issues in Management	

#### Suggested Readings:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
4. Peter F Drucker, Practice of Management, Mercury Books, London
5. George Terry, Principles of Management, Richard D. Irwin

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## Department of Commerce

### B. Com (Hons.) Programme

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<b>Semester III</b>		<b>Credit: 05</b>
<b>BCH-3.4 A E-Commerce (Generic Elective)</b>		
<b>Learning Objectives:</b> To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.		
<b>Unit</b>	<b>Content</b>	<b>Lectures / Tutorial / Practical</b>
<b>1</b>	<b>Introduction</b>	<b>8 Lectures</b>
	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Technology used in E-commerce: The dynamics of world wide web and internet( meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)	
<b>2</b>	<b>Security and Encryption</b>	<b>8 Lectures</b>
	Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients)	
<b>3</b>	<b>IT Act, 2000 and Cyber Crimes</b>	<b>8 Lectures</b>
	IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes	
<b>4</b>	<b>E-Payment System</b>	<b>8 Lectures And 4 Practical Labs</b>

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		Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.	
<b>5</b>		<b>On-line Business Transactions</b>	<b>8 Lectures and 4 Practical Labs</b>
		Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)	
<b>6</b>		<b>Website designing</b>	<b>18 Practical Labs</b>
		Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.	

#### Note:

1. There shall be 3 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab.

#### Suggested Readings:

1. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
2. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
4. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education
5. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education

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**Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)**

**Department of Commerce**

**B. Com (Hons.) Programme**

**Considered by the Members of Board of Studies**

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**(Dr. Vineet Singh)**

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## Department of Commerce

### B. Com (Hons.) Programme

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<b>Semester III</b>		<b>Credit: 05</b>
<b>BCH-3.4 B International Business (Generic Elective)</b>		
<p><b>Learning Objectives:</b> The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.</p>		
Unit	Content	Lectures / Tutorial / Practical
<b>1</b>	<b>Introduction</b>	<b>13 Lectures</b>
	(i)	<b>Introduction to International Business:</b> Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.
	(ii)	<b>International Business Environment:</b> National and foreign environments and their components - economic, cultural and political-legal environments
<b>2</b>	<b>Theories</b>	<b>13 Lectures</b>
	(i)	<b>Theories of International Trade</b> – an overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments -tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers ( Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.
	(ii)	<b>International Organizations and Arrangements:</b> WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC).
<b>3</b>	<b>International Economic Cooperation</b>	<b>13 Lectures</b>
	(i)	Regional Economic Co-operation: Forms of regional groupings;Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC)
	(ii)	International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective
<b>4</b>	<b>International Business Operations</b>	<b>13 Lectures</b>

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		Organisational structure for international business operations; International business negotiations	
		Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.	
<b>5</b>		<b>On-line Business Transactions</b>	<b>13 Lectures</b>
		Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad	
		Financing of foreign trade and payment terms – sources of trade finance ( Banks, factoring, forfaiting, Banker’s Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)	

#### Suggested Readings:

1. Bennett, Roger. International Business. Pearson Education
2. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roulledge
4. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
5. Sumati Varma, International Business, Pearson Education

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## Department of Commerce

### B. Com (Hons.) Programme

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<b>Semester III</b>		<b>Credit: 05</b>
<b>BCH-3.5 Business Statistics (Skill Enhancement Course)</b>		
<p><b>Learning Objectives:</b> The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.</p>		
Unit	Content	Lectures / Tutorial / Practical
<b>1</b>	<b>Statistical Data and Descriptive Statistics</b>	<b>9 Lectures</b>
	(i) Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data	
	(ii) Measures of Central Tendency	
	(iii) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.	
	(iv) Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)	
	(v) Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance	
	(vi) Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis	
<b>2</b>	<b>Probability and Application of Permutation and Combination in Probability</b>	<b>10 Lectures</b>
	Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required); Expectation and variance of a random variable; Application of Permutation and Combination in Probability	
<b>3</b>	<b>Simple Correlation and Regression Analysis</b>	<b>10 Lectures</b>
	(i) <b>Correlation Analysis:</b> Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation	

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	(ii)	<b>Regression Analysis:</b> Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.	
<b>4</b>		<b>Index Numbers</b>	<b>10 Lectures</b>
		Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices	
<b>5</b>		<b>Time-series Analysis</b>	<b>8 Lectures</b>
		Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices	
<b>6</b>		<b>Sampling Concepts, Sampling Distributions and Estimation</b>	<b>5 Lectures</b>
		Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling).	

#### Note:

1. Practical Lab: 26 The students will be familiarized with software (Spreadsheet and/or SPSS) and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of Dispersion and variation, correlation and regression co-efficient.
2. 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).

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## **Department of Commerce**

### **B. Com (Hons.) Programme**

#### **Considered by the Members of Board of Studies**

#### **Suggested Readings:**

1. Field, Andy, An Adventure in Statistics, Sage Publications
2. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
3. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
5. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.

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## Department of Commerce

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CBCS Course Structure					Semester IV			
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-4.1	Core Course	Cost Accounting	06	05	01	70	30	100
BCH-4.2	Core Course	Business Law	06	05	01	70	30	100
BCH-4.3	Core Course	Computer Applications in Business	06	04	04	70	30	100
BCH-4.4 A	Generic Elective	Indian Economy	06	05	01	70	30	100
BCH-4.4 B	Generic Elective	Business Environment	06	05	01	70	30	100
BCH-4.5	Skill Enhancement Course	Technical Accounting and ERP	04	03	02	70	30	100
<b>Total</b>			<b>28</b>	<b>22</b>	<b>09</b>	<b>350</b>	<b>150</b>	<b>500</b>

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## Department of Commerce

### B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester IV		Credit: 06
BCH-4.1 Cost Accounting (Core Course)		
<b>Learning Objectives:</b> To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction</b>	6 Lectures
	Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation.	
2	<b>Elements of Cost: Material and Labour</b>	14 Lectures
	(i) <b>Materials:</b> Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.	
	(ii) <b>Labour:</b> Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage	
3	<b>Overheads</b>	8 Lectures
	Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.	
4	<b>Methods of Costing</b>	28 Lectures
	Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).	
5	<b>Book Keeping in Cost Accounting</b>	9 Lectures
	Integral and non-integral systems; Reconciliation of cost and financial accounts	



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#### **Considered by the Members of Board of Studies**

#### **Suggested Readings:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , Cost Accounting: A Managerial Emphasis, Pearson Education
2. Drury, Colin. Management and Cost Accounting. Cengage Learning.
3. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
4. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
5. Rajiv Goel, Cost Accounting. International Book House

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

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## Department of Commerce

### B. Com (Hons.) Programme

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Semester IV		Credit: 06
BCH-4.2 Business Law (Core Course)		
<b>Learning Objectives:</b> The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.		
Unit	Content	Lectures / Tutorial / Practical
<b>1</b>	<b>The Indian Contract Act, 1872: General Principle of Law of Contract</b>	<b>13 Lectures</b>
	(i) Contract – meaning, characteristics and kinds	
	(ii) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects	
	(iii) Void agreements	
	(iv) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.	
<b>2</b>	<b>The Indian Contract Act, 1872: Specific Contract</b>	<b>13 Lectures</b>
	(i) Contract of Indemnity and Guarantee	
	(ii) Contract of Bailment	
	(iii) Contract of Agency	
<b>3</b>	<b>The Sale of Goods Act, 1930</b>	<b>13 Lectures</b>
	(i) Contract of sale, meaning and difference between sale and agreement to sell	
	(ii) Conditions and warranties	
	(iii) Transfer of ownership in goods including sale by a non-owner	
	(iv) Performance of contract of sale	
	(v) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.	
<b>4</b>	<b>Partnership Laws</b>	<b>13 Lectures</b>
	(i) <b>The Partnership Act, 1932:</b> Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners, Mode of Dissolution of Partnership	

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	(ii)	<b>The Limited Liability Partnership Act, 2008:</b> Salient Features of LLP; Differences between LLP and Partnership, LLP and Company; LLP Agreement; Partners and Designated Partners; Incorporation Document; Incorporation by Registration; Partners and their Relationship	
<b>5</b>		<b>The Negotiable Instruments Act, 1881</b>	<b>13 Lectures</b>
		Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque; Holder and Holder in Due Course, Privileges of Holder in Due Course; Negotiation: Types of Endorsements; Crossing of Cheque; Bouncing of Cheque	

#### Suggested Readings:

1. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
2. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
3. Avtar Singh, Business Law, Eastern Book Company, Lucknow
4. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
5. Ravinder Kumar, Legal Aspects of Business, Cengage Learning

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## Department of Commerce

### B. Com (Hons.) Programme

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Semester IV		Credit: 06
BCH-4.3 Computer Applications in Business (Core Course)		
<b>Learning Objectives:</b> To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Word Processing</b>	<b>6 Lectures and 6 Practical Labs</b>
	Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities	
2	<b>Preparing Presentations</b>	<b>6 Lectures and 6 Practical Labs</b>
	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities	
3	<b>Spreadsheet and its Business Applications</b>	<b>12 Lectures and 12 Practical Labs</b>
	Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs	

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		Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions	
4		Creating Business Spreadsheet	<b>and 12 Practical Labs</b>
		<b>Creating spreadsheet in the area of:</b> Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression	
5		<b>Database Management System</b>	<b>16 Lectures and 16 Practical Labs</b>
		<b>Database Designs for Accounting and Business Applications:</b> Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.	
		<b>SQL and Retrieval of Information:</b> Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL <b>DBMS Software:</b> Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.	

#### Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
3. Teaching arrangement need to be made in the computer Lab.
4. There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

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**Suggested Readings:** The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

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## Department of Commerce

### B. Com (Hons.) Programme

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Semester IV		Credit: 06
BCH-4.4 A Indian Economy (Generic Elective)		
<b>Learning Objectives:</b> This course seeks to enable the student to grasp the major economic problems in India and their solution.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Basic Issues in Economic Development</b>	10 Lectures
	Concept and Measures of Development and Underdevelopment; Human Development	
2	<b>Basic Features of the Indian Economy at Independence</b>	10 Lectures
	Composition of national income and occupational structure, the agrarian scene and industrial structure	
3	<b>Policy Regimes</b>	15 Lectures
	(i) The evolution of planning and import substituting industrialization.	
	(ii) Economic Reforms since 1991	
	(iii) Monetary and Fiscal policies with their implications on economy	
4	<b>Growth, Development and Structural Change</b>	15 Lectures
	(i) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions	
	(ii) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power.	
	(iii) Changes in policy perspectives on the role of institutional framework after 1991.	
	(iv) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns	
	(v) Demographic Constraints: Interaction between population change and economic development.	
5	<b>Sectoral Trends and Issues</b>	15 Lectures

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(i)	<b>Agriculture Sector:</b> Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
(ii)	<b>Industry and Services Sector:</b> Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
(iii)	<b>Financial Sector:</b> Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

#### Suggested Readings:

1. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2. OUP.
2. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
3. Mishra and Puri, Indian Economy, Himalaya Publishing House
4. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
5. IC Dhingra, Indian Economics, Sultan Chand & Sons

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Semester IV		Credit: 06
BCH-4.4 B Business Environment (Generic Elective)		
<b>Learning Objectives:</b> This course seeks to enable the student to grasp the major economic problems in India and their solution.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction</b>	13 Lectures
	Concept, component and significance of Business Environment; Economic and Non-Economic Environment, Socio-cultural Environment of Business; Social Responsibilities of Business; Business Ethics and Morality	
2	<b>Economic Systems</b>	13 Lectures
	Salient features, Capitalism, Socialism and Mixed Economy	
3	<b>Industrial Development</b>	13 Lectures
	Public Enterprises in India; Private Sector in India and Joint Sector in India; Small Scale Industries in India; Industrial Sickness	
4	<b>International Environment</b>	13 Lectures
	Foreign Trade Policy; Foreign Capital Investment in India	
5	<b>International Foreign Institutions</b>	13 Lectures
	World Trade Organisation (WTO), International Monetary Fund(IMF), World Bank	

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# Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

## Department of Commerce

### B. Com (Hons.) Programme

Considered by the Members of Board of Studies

<b>Semester IV</b>		<b>Credit: 04</b>
<b>BCH-4.5 Technical Accounting and ERP</b>		
<p><b>Learning Objectives:</b> This course seeks to enable the student to have a better hand on practical aspects of Accounting and ERP over computer system.</p>		
Unit	Content	Lectures / Tutorial / Practical
<b>1</b>	<b>Create Accounting Masters in ERP</b>	<b>13 Lectures</b>
	Meaning of ERP, Features of ERP, Chart of Accounts - Creating Single and Multiple charts, Displaying and Altering charts – Walkthrough for creating Chart of Accounts – Back-up of data and Restoring with Audit Features in ERP.	
<b>2</b>	<b>Creating Inventory Master</b>	<b>13 Lectures</b>
	Creating Stock Groups, Displaying, Deleting, Altering - Creating Stock Unit of Measure, Displaying and Deleting Unit Measures - Creating, Altering, Displaying, Deleting Stock items - Creating Godowns and Allocation of stock	
<b>3</b>	<b>Computerized Accounting: Using Generic Software</b>	<b>12 Lectures &amp; 12 Practical Labs</b>
	Taxation: TDS, VAT and Service Tax	
	Auditing in Computerized Accounting System: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools	
<b>4</b>	<b>Designing Accounting Support System</b>	<b>16 Lectures &amp; 16 Practical Labs</b>
	Designing Supplier and customers system for Accounting using Form, Query, Module, and Report; Designing Payroll system for Accounting using Form, Query, Module, and Report	
<b>5</b>	<b>Generating Reports</b>	<b>13 Lectures</b>
	(i) Trial Balance, Balance Sheet, Profit & Loss A/c, Cash Book, Bank Book - Inventory Books and Registers - Exception Reports - Negative Stock, Negative Ledgers - Practice Exercises.	
	(ii) Generating Reports in XBRL: Meaning of XBRL, Need and Advantages of XBRL, XBRL in India with	

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**Department of Commerce**

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**Suggested Readings:**

1. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons
2. Rajaraman, V., Fundamentals of Computers, PHI
3. Tally.ERP 9 Made Simple: Basic Financial Accounting, BPB Publisher
4. Tally 9.0 (English Edition), (Google eBook), Computer World
5. Krishnan, Avichi, Tally ERP 9 for Real Time Accounting

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

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## Department of Commerce

### B. Com (Hons.) Programme

Considered by the Members of Board of Studies

CBCS Course Structure				Semester V				
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-5.1	Core Course	Principles of Marketing	06	05	01	70	30	100
BCH-5.2	Core Course	Fundamentals of Financial Management	06	04	03	70	30	100
BCH-5.3 A	Discipline Specific Elective	Management Accounting	06	05	01	70	30	100
BCH-5.3 B	Discipline Specific Elective	Corporate Tax Planning	06	05	01	70	30	100
BCH-5.4 A	Discipline Specific Elective	Financial Markets, Institutions, and Financial Services	06	05	01	70	30	100
BCH-5.4 B	Discipline Specific Elective	Advertising, Product and Brand Management	06	05	01	70	30	100
<b>Total</b>			<b>24</b>	<b>19</b>	<b>06</b>	<b>280</b>	<b>120</b>	<b>400</b>

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## Department of Commerce

### B. Com (Hons.) Programme

Considered by the Members of Board of Studies

<b>Semester V</b>		<b>Credit: 06</b>
<b>BCH-5.1 Principles of Marketing (Core Course)</b>		
<b>Learning Objectives:</b> The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.		
Unit	Content	Lectures / Tutorial / Practical
<b>1</b>	<b>Introduction</b>	<b>13 Lectures</b>
	Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	
<b>2</b>	<b>Consumer Behaviour &amp; Market Segmentation</b>	<b>13 Lectures</b>
	(i) Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour	
	(ii) Concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation	
<b>3</b>	<b>Product</b>	<b>13 Lectures</b>
	Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.	
<b>4</b>	<b>Pricing and Distribution Channels:</b>	<b>13 Lectures</b>
	(i) <b>Pricing:</b> Significance. Factors affecting price of a product. Pricing policies and strategies.	
	(ii) <b>Distribution Channels and Physical Distribution:</b> Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.	
<b>5</b>	<b>Promotion:</b>	<b>13 Lectures</b>
	(i) Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions	

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	(ii)	Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism	
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#### Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education
2. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill.
3. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.
4. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)
5. Rajendra Maheshwari, Principles of Marketing, International Book House

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

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## Department of Commerce

### B. Com (Hons.) Programme

Considered by the Members of Board of Studies

<b>Semester V</b>		<b>Credit: 06</b>
<b>BCH-5.2 Fundamentals of Financial Management (Core Course)</b>		
<b>Learning Objectives:</b> To familiarize the students with the principles and practices of financial management.		
<b>Unit</b>	<b>Content</b>	<b>Lectures / Tutorial / Practical</b>
<b>1</b>	<b>Introduction</b>	<b>8 Lectures</b>
	Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.	
<b>2</b>	<b>Investment Decisions</b>	<b>12 Lectures and 16 Practical Lab</b>
	The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.	
<b>3</b>	<b>Financing Decisions</b>	<b>15 Lectures and 10 Practical Labs</b>
	Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure	
<b>4</b>	<b>Dividend Decisions</b>	<b>12 Lectures</b>
	Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice	
<b>5</b>	<b>Working Capital Decisions</b>	<b>15 Lectures</b>

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		Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management	
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## **Department of Commerce**

### **B. Com (Hons.) Programme**

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#### **Note:**

1. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.
2. 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).

#### **Suggested Readings:**

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
2. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
3. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
4. Pandey, I.M. Financial Management. Vikas Publications.
5. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education

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

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## Department of Commerce

### B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester V		Credit: 06
BCH-5.3 A Management Accounting (Discipline Specific Elective)		
<b>Learning Objectives:</b> To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction</b>	6 Lectures
	Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management	
2	<b>Budgetary Control</b>	10 Lectures
	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.	
3	<b>Standard Costing</b>	12 Lectures
	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios	
4	<b>Marginal Costing</b>	12 Lectures
	Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.	
5	<b>Decision Making</b>	20 Lectures
	Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing	
6	<b>Contemporary Issues</b>	5 Lectures

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## Department of Commerce

### B. Com (Hons.) Programme

#### Considered by the Members of Board of Studies

		Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing	
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#### Suggested Readings:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting , Pearson Education.
2. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi
3. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
4. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
5. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.

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

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## Department of Commerce

### B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester V		Credit: 06
BCH-5.3 B Corporate Tax Planning (Discipline Specific Elective)		
<b>Learning Objectives:</b> To provide Basic knowledge of corporate tax planning and its impact on decision-making.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction</b>	9 Lectures
	Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits	
2	<b>Tax Planning - I</b>	12 Lectures
	Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets.	
3	<b>Tax Planning - II</b>	15 Lectures
	Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation.	
4	<b>Special Provisions relating to non-residents</b>	12 Lectures
	Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement.	
5	<b>Tax Planning with reference to Business Restructuring</b>	17 Lectures
	Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies	

#### Suggested Readings:

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.

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### **B. Com (Hons.) Programme**

#### **Considered by the Members of Board of Studies**

2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. IAS – 12 and AS – 22
5. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

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## Department of Commerce

### B. Com (Hons.) Programme

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<b>Semester V</b>		<b>Credit: 06</b>
<b>BCH-5.4 A Financial Markets, Institutions and Financial Services (Discipline Specific Elective)</b>		
<b>Learning Objectives:</b> To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India.		
Unit	Content	Lectures / Tutorial / Practical
<b>1</b>	<b>Financial System and its Components</b>	<b>8 Lectures</b>
	Financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system	
<b>2</b>	<b>Financial Markets</b>	<b>22 Lectures</b>
	<b>Money Market:</b> functions, organisation and instruments. Role of central bank in money market; Indian money market – T-bills, Commercial Papers, Commercial Bills, Certificate of Deposit, Call and Notice Money Market, CBLO	
	<b>Capital Markets:</b> functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Book Building Process; Role of stock exchanges in India	
<b>3</b>	<b>Financial Institutions</b>	<b>15 Lectures</b>
	Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).	
<b>4</b>	<b>Financial Instruments</b>	<b>10 Lectures</b>
	Conventional Financial Instruments – Shares, Debentures, Bonds; New Financial Instruments – Masala Bonds, Floating Rate Bonds, Zero Interest Bonds, Deep Discount Bonds, Revolving Underwriting Finance Facility (RUFF), Auction Rated Debentures (ARDs), Non-convertible Debentures (NCDs), Perpetual Bonds, Differential Shares, Securitised Paper, Collateralised Debt Obligations (CDOs) and new developments	

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5	Financial Services	10 Lectures
	Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.	
	Consumer and housing finance; Venture capital finance; Factoringservices, bank guarantees and letter of credit, Credit rating; Financial counseling. Forfaiting; Depository System	

#### Suggested Readings:

1. Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House.
2. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning.
3. Pathak, Bharti V., Indian Financial System, Pearson Education
4. Prasanna, Chandra. Financial Management: Theory and Practice. McGraw-Hill Education.
5. Annual Reports of Major Financial Institutions in India.

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

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## Department of Commerce

### B. Com (Hons.) Programme

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<b>Semester V</b>		<b>Credit: 06</b>
<b>BCH-5.4 B Advertising, Product and Brand Management</b> <b>(Discipline Specific Elective)</b>		
<b>Learning Objectives:</b> The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.		
Unit	Content	Lectures / Tutorial / Practical
<b>1</b>	<b>Introduction</b>	<b>10 Lectures</b>
	Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods	
<b>2</b>	<b>Media Decisions</b>	<b>15 Lectures</b>
	<b>Major media types:</b> their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices	
<b>3</b>	<b>Product</b>	<b>15 Lectures</b>
	(i) <b>Product identification:</b> Meaning, concept and classification of product, Product mix and product line	
	(ii) <b>Product planning and development:</b> Concept and importance of product planning, Principles and scope of product development	
<b>4</b>	<b>Development and Diversification of Product</b>	<b>10 Lectures</b>
	(i) <b>Development of New Product:</b> Idea generation and screening, Concept, development and testing, Problems in development of new product, Failure of New product	
	(ii) <b>Product simplification and diversification:</b> Meaning types of simplification and diversification, Merits and demerits of	
<b>5</b>	<b>Branding strategies</b>	<b>15 Lectures</b>
	Basic concept of packaging, labelling and branding. Importance of branding, Brand awareness, brand personality, Brand image and brand loyalty, Methods and classification of branding, Brand testing, Branding decisions, Brand name selection, Brand extension, family and individual brand, Brand positioning: conceptual framework.	



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**Suggested Readings:**

1. Batra, Myers and Aakers. Advertising Management. PHI
2. Jaishree Jethwaney and Shruti Jain, *Advertising Management*, Oxford University Press, 2012
3. Lehmann, Donald R. and Winer, Russel S. : Product Management, Tata McGraw Hill
4. Kapferer, J N. : Strategic Brand Management, New York, Free Press
5. Aaker, David, A.: Managing Brand Equity, New York, Free Press

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

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## Department of Commerce

### B. Com (Hons.) Programme

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CBCS Course Structure					Semester VI			
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 - 6.1	Core Course	Auditing and Corporate Governance	06	05	01	70	30	100
BCH-6.2	Core Course	Indirect Tax Law	06	05	01	70	30	100
BCH-6.3 A	Discipline Specific Elective	Security Analysis & Portfolio Management	06	05	01	70	30	100
BCH-6.3 B	Discipline Specific Elective	International Marketing	06	05	01	70	30	100
BCH-6.4 A	Discipline Specific Elective	Industrial Relations and Labour Laws	06	05	01	70	30	100
BCH-6.4 B	Discipline Specific Elective	Business Research Methods and Project Work	06	05	01	50	50 (Project Report)	100
<b>Total</b>			<b>24</b>	<b>20</b>	<b>04</b>	<b>260/280</b>	<b>140/120</b>	<b>400</b>

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### B. Com (Hons.) Programme

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Semester VI		Credit: 06
BCH-6.1 Auditing and Corporate Governance (Core Course)		
<b>Learning Objectives:</b> To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction</b>	11 Lectures
	Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.	
2	<b>Audit of Companies</b>	11 Lectures
	Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act, 2013	
3	<b>Special Areas of Audit</b>	11 Lectures
	Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems	
4	<b>Corporate Governance</b>	11 Lectures
	Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance	
5	<b>Business Ethics</b>	10 Lectures
	Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement.	
6	<b>Corporate Social Responsibility (CSR)</b>	11 Lectures

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		Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR	
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#### Suggested Readings:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)
3. Aruna Jha, Auditing. Taxmann Publication
4. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company
5. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi

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

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## Department of Commerce

### B. Com (Hons.) Programme

Considered by the Members of Board of Studies

<b>Semester VI</b>		<b>Credit: 06</b>
<b>BCH-6.2 Indirect Tax Law (Core Course)</b>		
<b>Learning Objectives:</b> To provide basic knowledge and equip students with application of principles and provisions of different indirect taxes prevailing in our country especially Goods & Service Tax.		
<b>Unit</b>	<b>Content</b>	<b>Lectures / Tutorial / Practical</b>
<b>1</b>	<b>Introduction of Indirect Tax</b>	<b>5 Lectures</b>
	Background; Direct and Indirect Taxes; Features of Indirect Taxes; Meaning and features of Goods and Service Tax (GST), Background, Necessity and implementation of GST, Favorable impacts and difficulties of GST, Important terms and definitions under Sec. 2 of GST, Legal framework of GST and GST Council, Classification of Goods and Service Tax.	
<b>2</b>	<b>Supply, Levy, Registration and Filing under GST</b>	<b>15 Lectures</b>
	Meaning and Scope of Supply / Tax Liability on composite and mixed supplies, Specific Rates, Levy and collection of tax, Value of Taxable Supply, Registration under GST, Persons liable / not liable for registration, Compulsory registration; process for registration, Issue of Registration Number (GSTIN), Amendment and Cancellation of Registration. Remission of Tax Adjustment and Refund of GST, Offences, Penalties and Appeals.	
<b>3</b>	<b>Exemption, Computations for Goods supplied under GST</b>	<b>15 Lectures</b>
	List of exempted goods and services under the GST, Time and place of supply of goods and services, Determination of Taxable value of the Goods supplied with Practical Problems.	
<b>4</b>	<b>Computations for Services &amp; Composition Levy under GST</b>	<b>15 Lectures</b>
	Determination of Taxable value of Services with Practical Problems, Valuation Rules, Preparation of Tax Invoice Proforma and Practical Problems. Composition Levy- Provisions with Practical Problems, Rules, Provisions and Procedure for Input Tax Credit, Provisions regarding Job-work, Tax liability under the Reverse Charge, Classification of Tax rates.	
<b>5</b>	<b>Customs Laws</b>	<b>15 Lectures</b>

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	Basic concepts of Customs Law; Types of customs duties, Anti-Dumping Duty, Safeguard Duty; Valuation, Customs Procedures, Import and Export Procedures, Baggage, Special provisions relating to Baggage's, Postal Goods, Exemptions, Collection & exemption from Customs duties, Date of determination of duty & Tariff Valuation, Prohibitions/restrictions on Impact & Export, Determination of Duty, Warehousing, Demurrage, Project Import and Re-imports; Penalties and Offences.	
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#### Suggested Readings:

1. Datey, V.S. GST Ready Reckoner, Taxmann Publications, New Delhi
2. Singh, Awdhesh. GST Made Simple: A Complete Guide to Goods and Services Tax in India, Centax Publications Pvt. Ltd.
3. Singhania, V.K. GST & Customs law, Taxmann Publication, New Delhi
4. Ahuja, Girish and Gupta, Ravi. Systematic Approach to Indirect Taxation – including GST and Customs, Wolters Kluwer, New Delhi
5. Shripal Saklecha & Anit: Goods and Service Tax: Satish Printers and Publishers, Indore.
6. Mangal Shah: Goods and Service Tax: RBD Publishing House, Jaipur
7. Rajak Agrawal & Shivangi Agrawal: GST: Taxmann Publications (P) Ltd, New Delhi.

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## Department of Commerce

### B. Com (Hons.) Programme

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Semester VI		<b>Credit: 06</b>
<b>BCH-6.3 A Security Analysis &amp; Portfolio Management</b> <b>(Discipline Specific Elective)</b>		
<b>Learning Objectives:</b> This course aims to provide essential knowledge about analysis of securities and enables the students to know the basics of portfolio preparation, management and timely revision.		
Unit	Content	Lectures / Tutorial / Practical
<b>1</b>	<b>Introduction</b>	<b>5 Lectures</b>
	Investment: Introduction, Investment Avenues, Financial vs. Economic Investment; Investment, Speculation, and Gambling; Objectives of Investment; Types of Investors; Aim of Security Analysis; Approaches to Security Analysis	
<b>2</b>	<b>Risk, and Valuation of Shares and Bonds</b>	<b>12 Lectures</b>
	<b>Risk:</b> Components, Systematic and Unsystematic Risk; Measurement of Risk – Covariance, Correlation Coefficient; Measurement of Systematic Risk	
	Valuation of Shares and Bonds	
<b>3</b>	<b>Fundamental and Technical Analysis</b>	<b>12 Lectures</b>
	<b>Fundamental Analysis:</b> Introduction, Intrinsic value Vs. Market Value, Economic analysis, Economic forecasting; Industry Analysis, components of industry analysis, Porter model; Company Analysis	
	<b>Technical Analysis:</b> Introduction, Logic behind technical analysis, Different technique of analysis, DOW Theory, Volume indicators, market sentiments indicators, Confidence indicators, Points and Figure charting, Bar charting	
<b>4</b>	<b>Efficient Market Hypothesis and Basic of Portfolio Management</b>	<b>12 Lectures</b>
	<b>Efficient Market Hypothesis:</b> Concept, Forms – Weak-form, Semi-strong form, and Strong form	
	<b>Portfolio Management:</b> Meaning, importance, objectives and various issues in portfolio construction, revision of portfolio and evaluation.	
<b>5</b>	<b>Portfolio Construction Models</b>	<b>12 Lectures</b>

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		<b>Markowitz</b> risk-return optimization Model; <b>Single Index Model:</b> Portfolio Total Risk, Portfolio Market Risk, and Unique Risk; Sharpe's Optimisation Solution.	
		<b>Capital Market Theory:</b> Capital Asset Pricing Model (CAPM) - Capital Market Line, Security Market Line; Risk-free Lending and Borrowing; Recent Developments, Arbitrage Pricing Theory, Three- factor Model (Fama-French Model), and Four-factor Model.	

<b>6</b>		<b>Portfolio Evaluation and Revision</b>	<b>12 Lectures</b>
		Measures of Portfolio Return; Sharpe's Ratio, Treynor's Ratio, Information Ratio, Sortino's Ratio; Risk-adjusted measures of Performance Evaluation; Evaluation Criteria and Procedure; Active and Passive Portfolio Revision Strategy; Formula Plans for Portfolio Revision	

#### Suggested Readings:

1. Bodie, Zvi et.al. Investments, McGraw Hill Education, New Delhi
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education.
3. Mayo, An Introduction to Investment, Cengage Learning
4. Jayabal and Nagarajan. Security Analysis & Portfolio Management, Excel Books

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

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## Department of Commerce

### B. Com (Hons.) Programme

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Semester VI		<b>Credit: 06</b>
<b>BCH-6.3 B International Marketing</b> <b>(Discipline Specific Elective)</b>		
<b>Learning Objectives:</b> This course aims at acquainting student with the operations of marketing in international environment.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction</b>	<b>5 Lectures</b>
	<b>Introduction to International Marketing:</b> Nature, scope and importance, Distinction between International trade and Internal Marketing, International Vs Domestic Marketing; <b>International marketing environment:</b> Internal marketing environment, External marketing environment- micro and macro environment	
2	<b>Market Selection</b>	<b>15 Lectures</b>
	Market selection process, Determinants of market selection.	
3	<b>Product Decision</b>	<b>15 Lectures</b>
	Product planning for global market, Innovation and new product development.	
4	<b>International Pricing</b>	<b>15 Lectures</b>
	<b>International pricing:</b> Pricing objectives, Environmental influences on Pricing Decisions; <b>Marketing Entry Decision:</b> Franchising, Exporting; Direct and Indirect Exporting, Types of export Intermediaries	
5	<b>Distribution Channels</b>	<b>15 Lectures</b>
	<b>Distribution channels:</b> Meaning and concept, Characteristics, Methods of International Distribution, Factors affecting choice of channels	

#### Suggested Readings:

1. Cherunilam, Francis, "International Marketing", Himalaya Publishing House, Mumbai.
2. Subhash C.Jain: International Marketing Management, South-Western Publication
3. Varshney, R. L. and Bhattacharya, B. (2001). International Marketing: An Indian Perspectives, Sultan Chand, New Delhi.
4. Srinivasan, R, International Marketing, PHI, New Delhi

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### B. Com (Hons.) Programme

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<b>Semester VI</b>		<b>Credit: 06</b>
<b>BCH-6.4 A Industrial Relations and Labour Laws (Discipline Specific Elective)</b>		
<b>Learning Objectives:</b> To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.		
<b>Unit</b>	<b>Content</b>	<b>Lectures / Tutorial / Practical</b>
<b>1</b>	<b>Industrial Relations (IR)</b>	<b>5 Lectures</b>
	Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR	
<b>2</b>	<b>Trade Union</b>	<b>15 Lectures</b>
	Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act, 1926	
<b>3</b>	<b>Collective Bargaining and Workers' Participation in Management</b>	<b>15 Lectures</b>
	a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining b) Workers' Participation in Management: Content, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing	
<b>4</b>	<b>Discipline and Grievance Redressal</b>	<b>15 Lectures</b>
	Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946	
<b>5</b>	<b>Relevant Acts</b>	<b>15 Lectures</b>

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		<b>a) The Industrial Disputes Act, 1947:</b> Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock	
		outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure	
		<b>b) The Factories Act, 1948:</b> Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages	

#### Suggested Readings:

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning.
2. Arun Monappa, Industrial Relations and Labour Law, McGraw Hill Education
3. C.S Venkata Ratnam, Industrial Relations, Oxford University Press
4. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd

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## Department of Commerce

### B. Com (Hons.) Programme

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<b>Semester VI</b>		<b>Credit: 06</b>
<b>BCH-6.4 B Business Research Methods and Project Work / Dissertation followed by Seminar (Discipline Specific Elective)</b>		
<p><b>Learning Objectives:</b> This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.</p>		
<b>Section A: Business Research Methods (50 Marks)</b>		
Unit	Content	Lectures / Tutorial / Practical
<b>1</b>	<b>Introduction</b>	<b>10 Lectures</b>
	Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses	
<b>2</b>	<b>Research Process</b>	<b>25 Lectures</b>
	(i) An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies	
<b>3</b>	<b>Analytical Research</b>	<b>25 Lectures</b>
	(ii) Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling – Steps, Types, Sample Size Decision; Secondary data sources Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests Testing the assumptions of Classical Normal Linear Regression	
<b>4</b>	<b>Analytics Research through Computers</b>	<b>30 Practical Labs</b>
	Introduction to SPSS and E-Views Softwares, Data Entry, Editing, Transformation and Cleaning Descriptive Statistics, Testing of Hypothesis: Parametric Tests – One Sample t-test, Independent Samples t-Test, Paired Samples t-Test, Anova and Manova, Effect Sizes. Non-Parametric Tests: Chi-Square, One Sample, Two Independent Samples, K-Independent Samples, Two Related	

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		Samples, K-Related Samples, Test of Proportions, Run Test	
<b>Section B: Project Report (50 Marks)</b>			

<b>5</b>		<b>Report Preparation</b>	<b>15 Lectures</b>
		Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification	

#### Suggested Readings:

1. Naresh K. Malhotra, Marketing Research: Application to Contemporary Issues with SPSS, Pearson Education, Prentice Hall, First Edition, 2008
2. I. GustiNgurahAgung, Time Series Analysis Using E-views, John Wiley & Sons, 2009
3. Badi H. Baltagi, Econometrics Analysis of Panel Data, John Wiley & Sons, Third Edition
4. Kothari, C.R. Research Methodology, New Age International Pulishers, New Delhi

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#### CREDIT MOBILITY OF MOOCs

With due approval the courses studied through Massive Open online Courses (MOOCs) under Study Webs of Active Learning for Young Aspiring Minds (SWYAM) by the students during their study period at GGV Bilaspur (C.G.) may count towards the credit requirements for the award of Degree. The credits transferred will reduce the number of courses to be registered by the student at GGV. On successful completion of the courses opted by the students under SWYAM, the equivalent weightage shall be given to the students for the credits earned in their Grade sheet/card.