



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.) – 1st 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.) – 2nd Semester


- | | | |
|-----|---------|------------------------|
| 06. | BCH-2.1 | Business Communication |
|-----|---------|------------------------|

New Course Introduced

Criteria - I (1.2.1)



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.) - 3rd 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.) - 4th 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.) - 5th 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.) - 6th 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


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



Scheme and Syllabus

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

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

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

(Dr. Vineet Singh)

Ex-officio Chairman,
Board of Studies
Department of Commerce,
GGV

(Prof. Jayanta Kumar Parida)

Member, VC-Nominee,
Board of Studies
Institute of Management (FM),
Utkal University,
Odhisa

(Dr. B. P. Singhraul)

Member,
Board of Studies
Department of Commerce,
GGV

Date:



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
B. Com (Hons.) Programme
Considered by the Members of Board of Studies

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



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester I		Credit: 06
BCH-1.2 Financial Accounting (Core Course)		
Learning Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.		
Unit	Content	Lectures / Tutorial / Practical
1	(a) Theoretical Framework	3 Lectures
	(i) 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.	
	(ii) 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.	
	(iii) 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) Accounting Process	2 Lectures
	From recording of a business transaction to preparation of trial balance including adjustments	
	(c) Computerised Accounting Systems	26 Practical Lab
	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	
2	(a) Business Income	10 Lectures
	(i) Measurement of business income-Net income: the accounting	



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

		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)	Final Accounts	7 Lectures
		Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities	
3		Accounting for Hire Purchase and Installment Systems	10 Lectures
		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.	
4		Accounting for Inland Branches	10 Lectures
		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.	
5		Accounting For Dissolution of the Partnership Firm	10 Lectures
		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



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

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.

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

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

(Prof. Jayanta Kumar Parida)
Member, VC-Nominee,
Board of Studies
Institute of Management (FM),
Utkal University,
Odhsa

(Dr. B. P. Singhraul)
Member,
Board of Studies
Department of Commerce,
GGV

Date:



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester I		Credit: 06
BCH-1.3 Business Mathematics (Core Course)		
Learning Objectives: The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.		
Unit	Content	Lectures / Tutorial / Practical
1	Matrices and Determinants	11 Lectures
	(i) Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application	
	(ii) Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).	
2	Logarithm and Differentiation	8 Lectures
	(i) Theory of Logarithm	
	(ii) Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's optimum price and quantity, Economic Order Quantity.	
3	Partial Differentiation	14 Lectures
	Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials	
4	Mathematics of Finance	15 Lectures
	(i) Rates of interest-nominal, effective- and their inter-relationships in different compounding situations	
	(ii) Compounding and discounting of a sum using different types of 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	
5	Linear Programming	17 Lectures
	Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.	



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

		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.	
--	--	--	--

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

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.

(Dr. Vineet Singh)

Ex-officio Chairman,
Board of Studies
Department of Commerce,
GGV

(Prof. Jayanta Kumar Parida)

Member, VC-Nominee,
Board of Studies
Institute of Management (FM),
Utkal University,
Odhisia

(Dr. B. P. Singhraul)

Member,
Board of Studies
Department of Commerce,
GGV

Date:



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester I		Credit: 06
BCH-1.4 A Micro Economics (Generic Elective)		
<p>Learning Objectives: 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.</p>		
Unit	Content	Lectures / Tutorial / Practical
1	Demand and Consumer Behaviour	13 Lectures
	(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.	
2	Production and Cost	13 Lectures
	(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.	
3	Perfect Competition	13 Lectures
	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	
4	Monopoly	10 Lectures
	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	



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

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.

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

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

(Prof. Jayanta Kumar Parida)
Member, VC-Nominee,
Board of Studies
Institute of Management (FM),
Utkal University,
Odhisia

(Dr. B. P. Singhraul)
Member,
Board of Studies
Department of Commerce,
GGV

Date:



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester I		Credit: 06
BCH-1.4 B Tribal Economics (Generic Elective)		
<p>Learning Objectives: To gain comprehensive understanding of all aspects relating to Tribal Economics.</p> <p>Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.</p>		
Unit	Content	Lectures / Tutorial / Practical
1	Introduction: 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	Dimensions of Tribal Economics: Food Gathering, Hunting, Agriculture, Animal Husbandry, Fisheries, Sculpture Making, Industrial Labour, Recent Trends : Education and Unorganized Business.	10 Lectures
3	Problems of Tribal Life: 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	Tribal Markets: 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	Forest Right Act (2006) & Economic Activities of Tribes: 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.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

3. Tribal Reports.
 4. Human Development Reports.
 5. [http://trifed.in/trifed/\(S\(y0gincygyqygwf12jykkdbb\)\)/default.aspx](http://trifed.in/trifed/(S(y0gincygyqygwf12jykkdbb))/default.aspx)
- 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.

(Dr. Vineet Singh)

Ex-officio Chairman,
Board of Studies
Department of Commerce,
GGV

(Prof. Jayanta Kumar Parida)

Member, VC-Nominee,
Board of Studies
Institute of Management (FM),
Utkal University,
Odhisia

(Dr. B. P. Singhraul)

Member,
Board of Studies
Department of Commerce,
GGV

Date:



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 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
Total			20	17	03	280	120	400
	Extra-curricular Activities	Educational Tour / Field Visit / Industrial Training / NSS / Yoga / Swachhta Abhiyaan / Sports / Community Service / Others	02	-	(02)	-	-	-
Total			22	17	05	-	-	-
	Summer Internship (15 days)	Swayam Swachhta / NSS / Industrial Visit / Others	(02)	-	(02)	-	-	-
Total			24	17	07	-	-	-

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

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

(Prof. Jayanta Kumar Parida)
Member, VC-Nominee,
Board of Studies
Institute of Management (FM),
Utkal University,
Odhisa

(Dr. B. P. Singhraul)
Member,
Board of Studies
Department of Commerce,
GGV

Date:



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
B. Com (Hons.) Programme
Considered by the Members of Board of Studies

Semester II		
BCH-2.1 Business Communication (in English)		Credit: 02
(Ability Enhancement Compulsory Course)		
Learning Objectives: 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	Introduction	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	Business Correspondence	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	Report Writing	6 Lectures
	Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.	
4	Vocabulary	6 Lectures
	Words often confused, Words often misspelt, Common errors in English.	
5	Oral Presentation	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,



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

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

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.

(Dr. Vineet Singh)

Ex-officio Chairman,
Board of Studies
Department of Commerce,
GGV

(Prof. Jayanta Kumar Parida)

Member, VC-Nominee,
Board of Studies
Institute of Management (FM),
Utkal University,
Odhisa

(Dr. B. P. Singhraul)

Member,
Board of Studies
Department of Commerce,
GGV

Date:



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
B. Com (Hons.) Programme
Considered by the Members of Board of Studies

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

Note:

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.



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

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.

(Dr. Vineet Singh)

Ex-officio Chairman,
Board of Studies
Department of Commerce,
GGV

(Prof. Jayanta Kumar Parida)

Member, VC-Nominee,
Board of Studies
Institute of Management (FM),
Utkal University,
Odhis

(Dr. B. P. Singhraul)

Member,
Board of Studies
Department of Commerce,
GGV

Date:



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester II		Credit: 06
BCH-2.3 Corporate Laws (Core Course)		
<p>Learning Objectives: 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.</p>		
Unit	Content	Lectures / Tutorial / Practical
1	Introduction	15 Lectures
	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.	
2	Documents	15 Lectures
	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-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.	
3	Management	15 Lectures
	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	
4	Dividends, Accounts, Audit	15 Lectures
	Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial	



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

		Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle-blowing : Concept and Mechanism.	
5		Depositories Law	5 Lectures
		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.

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

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

(Prof. Jayanta Kumar Parida)
Member, VC-Nominee,
Board of Studies
Institute of Management (FM),
Utkal University,
Odhisia

(Dr. B. P. Singhraul)
Member,
Board of Studies
Department of Commerce,
GGV

Date:



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester II		Credit: 06
BCH-2.4 A Macro Economics (Generic Elective)		
<p>Learning Objectives: 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.</p>		
Unit	Content	Lectures / Tutorial / Practical
1	Introduction	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	Economy in the Short-run	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	Inflation, Unemployment, and Labour Market	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	Open Economy	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	



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

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.

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

(Dr. Vineet Singh)

Ex-officio Chairman,
Board of Studies
Department of Commerce,
GGV

(Prof. Jayanta Kumar Parida)

Member, VC-Nominee,
Board of Studies
Institute of Management (FM),
Utkal University,
Odhis

(Dr. B. P. Singhraul)

Member,
Board of Studies
Department of Commerce,
GGV

Date:



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

Semester II		Credit: 06
BCH-2.4 B Banking & Insurance (Generic Elective)		
Learning Objectives: To impart knowledge about the basic principles of the banking and insurance.		
Unit	Content	Lectures / Tutorial / Practical
1	Introduction	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	Cheques and Paying Banker	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	Banking Lending	13 Lectures
	Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.	
4	Internet Banking	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	Insurance	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*, Dhanpat 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 Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

Note: Latest edition of text books may be used.

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