

STUDENT'S HANDBOOK



DEPARTMENT
OF
COMMERCE

2023-24



**GURU GHASIDAS VISHWAVIDYALAYA
(A CENTRAL UNIVERSITY)**

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DEPARTMENT OF COMMERCE



(A Central University Act, 2009)

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MESSAGE TO THE STUDENTS

Your Journey to Success Begins Here!

2023-24

The Department of Commerce is buzzing with anticipation, and we can't wait to witness the incredible achievements and growth that will unfold over the coming months. Remember, you are not just students; you are the architects of your future. Each class you attend, every assignment you complete, and all the challenges you overcome are building blocks towards your success. Embrace every opportunity for learning, as they are stepping stones that will lead you to new heights. In this dynamic and ever-evolving world, your education is not just about gaining knowledge; it's about developing critical thinking, resilience, and a passion for continuous learning. The skills you acquire here will not only shape your academic success but also empower you to thrive in your future careers. As a department, we are here to support you every step of the way. Whether it's through academic guidance, mentorship, or creating a vibrant learning environment, our commitment is to provide you with the tools and resources needed for your success.

So, seize the moment, embrace the challenges, and make the most of your time here at the Department of Commerce, Guru Ghasidas Vishwavidyalaya, Bilaspur (c.g.). Your journey to success begins now, and we are excited to witness the incredible accomplishments that lie ahead.

ABOUT THE GURU GHASIDAS VISHWAVIDYALAYA

Guru Ghasidas Vishwavidyalaya (GGV) is a Central University of India, located in Bilaspur C.G. State, established under Central Universities Act 2009, No.25 of 2009. Formerly called Guru Ghasidas University (GGV)), established by an Act of the State Legislative Assembly, was formally inaugurated on June 16, 1983. GGV is an active member of the Association of Indian Universities & Association of Common wealth Universities. Situated in a socially and economically challenged area, the university is appropriately named to honor the great Satnami Saint Guru Ghasidas (born in 17th century), who championed the cause of the downtrodden and waged a relentless struggle against all forms of social evils and injustice prevailing in the society. For imparting knowledge the GGV has various department likes Hindi, English, Pharmacy, Botany, Zoology, Anthropology & Tribal Development, Economics, History, Political Science & Public Administration, Social Work, Civil Engineering, Chemical Engineering, Computer Science & Information Technology, Electronics & Communication Engineering, Industrial & Production Engineering, Information Technology, Mechanical Engineering, Chemistry, Pure & Applied Physics, Mathematics, Commerce, Law, Humanities, Library & Information Science, Life Sciences, Management, Journalism and Mass Communication, Physical Education, Forestry Wildlife & Environmental Science, Biotechnology, Forensic-Science and Rural Technology.

ABOUT THE DEPARTMENT

Established in the year 1986, the Department of Commerce is one of the oldest departments of the Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.). The department since its inception has been imparting various courses such as B.Com. and M.Com. with specialization in Finance, Marketing, Human Resource Management and Accounting. Department also guide students for Ph.D. Program. At present, Department is offering admission to UG (with NEP and CBCS Courses).

AWARDS AND SCHOLARSHIP:

The topper of each batch of the department is awarded with a gold medal and merit certificate in convocation of the university. The girl student securing highest mark in the final examination is awarded the Late Smt. Sumitra Devi and Late Shri Damroo Lal Patel memorial medal. Chhattisgarh government provides scholarships to SC/ST students. This scholarship can be availed by the students of the Department.

FACILITIES IN THE DEPARTMENT:

HOSTEL: Hostel facility for Boys and Girls are available for the department students.

NATIONAL SERVICE SCHEME: The university has a unit of national service scheme (NSS) having a total strength of 100 students from the university teaching departments. The aim of NSS is to provide an opportunity and working experience for social services. The department students participate in various activities like plantation, blood donation, seminar, essay writing, quiz, debate etc.

HEALTH CENTRE: Health facilities for the department students are available in the health centre located near university computer centre. One medical officer with other staff is posted to take care of the centre. Specialists from CIMS visit the healthcentre for specialized checkup and advice. It helps in better health care for the department students.

SC/ST CELL: University has a separate SC/ST Cell. The Cell provides assistance to the SC/ST students to get scholarship as per government rules and deals with all the problems of the SC/ST students for the department. The Cell organizes specialcoaching programs for the students belonging to this category.

RAGGING: It is observed that different form of ragging is prevalent in institution of higher learning. The Government and the apex courts of the country have taken very serious via. Combat the menace of ragging in universities and other

educational institutions. Ragging has been recognized as the "Cognizable Offence" and is punishable under law. The following could be the possible punishments for those who are found guilty of participation in or abetment of ragging. The quantum of punishment shall, naturally depend upon the nature and gravity of the offence as established by disciplinary committee or the court of law.

PUNISHMENT:

1. Cancellation of admission.
2. Suspension from attending the classes.
3. Withholding/ Withdrawing scholarships/ Fellowship and other benefits.
4. Withholding results.
5. Debarring from representing the institution in any national meet, tournament, youth festival etc.
6. Suspension/ Expulsion from the hostel.
7. Rustication from the institution for period.
8. Expulsion from the institution and consequent debarring from admission to any other institution.
9. Fine up to Rs. 25000
10. Rigorous imprisonment up to three years.

While the first ten types of punishment can be awarded by the appropriate authority of the institution itself, the last punishment can be awarded by a court of law.

**UGC REGULATIONS ON CURBING THE MENACE OF
RAGGING, HIGHER EDUCATIONAL INSTITUTIONS
2009.**

**(UNDER SECTION 26(1) (g) of the University Grants
Commission Act, 1956)**

PREAMBLE

In view of the direction of the Hon'ble Supreme Court in the matter " University of Kerala" v/s Council, Principals, Colleges and others" in SLP no. 24295 of 2006 dated 16.05.2007 and that dated 08.05.2009 in Civil Appeal number 887 of 2009, and in consideration of the determination of the Central Government and the University Grants Commission to prohibit, prevent and eliminate scourge of ragging including any conduct by any student or students whether by words spoken or written or by an act which has the effect of teasing, treating or handling with rudeness a fresher or any other student, or indulging in rowdy or undisciplined activities by any student or students which causes or is likely to cause annoyance, hardship or psychological harm or to raise fear or apprehension thereof in any fresher or any other student or asking any student to do any act which such student will not in the ordinary course do and which has the effect of causing or generating a sense of shame, or torment or embarrassment so as to adversely affect the physique and psyche of such fresher or any other student, with or without an intent to derive a sadistic pleasure or showing of power, authority or superiority by a student over any fresher or any other student, in all higher education institutions in the country, and thereby, to provide for healthy development, physically and psychologically, of all students, the University Grants Commission, in consultation with the councils, brings forth this Regulation.

CODE OF CONDUCT

- The students are admitted in the Guru Ghasidas Vishwavidalaya, to achieve excellence and shape their character to become responsible citizens.
- They must realize their responsibility towards the Vishwavidalaya and to its components like faculty, staff and fellow students.
- Failure to maintain a good standard of conduct shall result in disciplinary action.
- **Attendance: 75% attendance is compulsory in each subject**

MISCONDUCT

- ❖ Any of the following activities (but not limited to these only) will be treated as misconduct.
- ❖ Disruption in teaching activities / disturbing the learning process of other students on the campus.
- ❖ Any act on the part of the students, which disrupts functioning of the university, endangers health and safety of campus residents and damages Vishwavidyalaya' properties.
- ❖ Cheating in examination and supplying of false documents / information in order to seek any consideration / favour from the University.
- ❖ Possession or consumption of intoxicating beverages on the campus.
- ❖ Failure to return back loaned material, settle University dues.
- ❖ Possession of weapons.
- ❖ Use of unparliamentarily language while in conversation with Staff and fellow students.

Disciplinary Actions

- ✓ Failure to adhere to good conduct may result in disciplinary actions like:
- ✓ A warning by the authorities.
- ✓ Suspension from a particular class.
- ✓ Suspension / expulsion from the University.
- ✓ Suspension of campus privileges e.g. hostel, accommodation etc.
- ✓ Withholding of examination result or withdrawal of awarded diploma / degree certificate.
- ✓ Any other disciplinary action deemed appropriate by the University authority.

CORE FACULTY	SPECIALITY
<p>PROF. ASHOK KUMAR MISHRA Designation – Professor Dean, SOS Commerce and Management Email - hudcoashok@gmail.com Contact No.- 94792-43779</p>	<p>Accounting, Finance and Taxation</p>
<p>PROF. BHUVANA VENKATRAMAN Designation – Professor & Head of Department Email - bhuvana110@yahoo.co.in Contact No.- 94252-94412</p>	<p>Finance and Marketing</p>
<p>PROF. BUDHESHWAR PRASAD SINGHRAUL Designation – Professor Email - bpsinghraul@gmail.com Contact No.- 98274-00548</p>	<p>Accounting, Finance and Taxation</p>
<p>DR. AMIT MANGLANI Designation- Associate Professor Email - amit.manglani@gmail.com Contact No.- 75874-83579</p>	<p>Finance and Accounting</p>
<p>DR. MUNSHI RAM Designation– Associate Professor Email- munshikp@gmail.com Contact no- 9485036570</p>	<p>HRM, Managerial Economics &Entrepreneurship</p>
<p>DR. AMRENDRA KUMAR Designation- Associate Professor Email- amrendrakumar84@gmail.com Contact no- 9436618522</p>	<p>Accounting and Finance</p>
<p>DR.VINEET SINGH (on lien) Designation- Assistant Professor Email- vineetsingh1@yahoo.co.in Contact- 8463869696</p>	<p>Finance and Accounting</p>
<p>DR. MUKESH AGRAWAL Designation - Assistant Professor Email - icai.mukesh@gmail.com Contact No.- 88892-24888</p>	<p>Accounting and Finance</p>
<p>DR. ANAMIKA TIWARI Designation - Assistant Professor Email - anamikaggv@gmail.com Contact No.- 98931-09045</p>	<p>Marketing & HR</p>

<p>DR.ANUP KUMAR ROY Designation- Assistant Professor Email-royanupkr86@gmail.com Contact-8318989389</p>	<p>Accounting and Finance, International Finance & marketing</p>
<p>DR. KUMAR ADITYA Designation - Assistant Professor Email - kaditya.bhu@gmail.com Contact No.- 93699-08172</p>	<p>Finance, Accounting and Corporate Governance</p>
<p>DR. SHAILESH K. DWIVEDI Designation - Assistant Professor Email - dr.shaileshdwivedi@gmail.com Contact No.- 94505-91964</p>	<p>Accounting and Finance</p>
<p>DR. UTKARSH KUMAR Designation - Assistant Professor Email - utkarshbhu93@gmail.com Contact No.- 89601-76282</p>	<p>HRM, Organisational Behaviour, Corporate Governance</p>
<p>DR. GOSALA RAJU Designation - Assistant Professor Email - gosala.raju39@gmail.com Contact No.- 85550-80141</p>	<p>Taxation, Accounting and International Business</p>
<p>DR. VANITA KUMARI SONI Designation - Assistant Professor Email - vksoni99@gmail.com Contact No.- 96851-60339</p>	<p>Accounting and Finance</p>
<p>DR. MANISH SETH Designation - Assistant Professor Email - manishseth111087@gmail.com Contact No.- 83170-14355</p>	<p>Finance and Accounting</p>
<p>DR. SATYA PRAKASH Designation - Assistant Professor Email - sp.au2406@gmail.com Contact No.- 89228-09551</p>	<p>Accounting and Finance.</p>
<p>DR. ALKA PANDEY Designation- Assistant Professor Email id-alkapandey626@gmail.com Contact- 8602119092</p>	<p>Finance, Banking and Corporate Governance</p>
<p>DR. VINOD K. VISHWAKARMA Designation- Assistant Professor Email id-vinodvksh@rediffmail.com Contact-9415695885</p>	<p>Finance and Accounting ; Taxation</p>

UNIVERSITY TELEPHONE DIRECTORY

1. Administration:

S.No	Designation & Name	Office
01	Vice Chancellor Prof. Alok Kumar Chakrawal.	260283/260353 FAX-07752-260148
02	Dean, Students Welfare Prof.Shailendra Kumar	260204/260013
03	Dean, SOS in Commerce & Management Prof.(Dr.) Ashok Kumar Mishra	260025
04	Registrar Prof. (Dr.) Manish Shrivastav	260209 FAX-07752-260294
05	Chief Proctor	260206
06	Finance Officer	260036
07	Dy. Registrar (Acad./Dev./Stores)	260021
08	Controller of Exams	260003
09	Secretary to V.C.	260353
10	University Engineer	260207
11	Librarian	-----
12	Chief Warden	94792-43779

UNIVERSITY TELEPHONE DIRECTORY

2. Faculty: Department of Commerce

S.No	Designation & Name	Office
01	Prof. Ashok Kumar Mishra Dean & Professor, SOS; C&D	94792-43779
02	Prof. Bhuvana Venkatraman Head & Professor, Head Of Department	94252-94412
03	Prof. Budheshwar Prasad Singhraul, Professor	98274-00548
04	Dr. Amit Manglani Associate Professor	75874-83579
05	Dr. Munshi Ram Associate Professor	9485036570
06	Dr. Amrendra Kumar Associate Professor	9436618522
07	Dr. Vineet Singh(lien) Assistant Professor	84638-69696
08	Dr. Mukesh Agrawal Assistant Professor	88892-24888
09	Dr. Anamika Tiwari Assistant Professor	98931-09045
10	Dr. Anup Kumar Roy Assistant Professor	83189-89389
11	Dr. Kumar Aditya Assistant Professor	93699-08172
12	Dr. Shailesh K. Dwivedi Assistant Professor	94505-91964
13	Dr. Utkarsh Kumar Assistant Professor	89601-76282

14	Dr. Gosala Raju Assistant Professor	85550-80141
15	Dr. Vanita Kumari Soni Assistant Professor	96851-60339
16	Dr. Manish Seth Assistant Professor	83170-14355
17	Dr. Satya Prakash Assistant Professor	89228-09551
18	Dr. Alka Pandey Assistant Professor	8602119092
19	Dr. Vinod k. Vishwakarma Assistant Professor	9415695885

Office Staff

S.N	Name	Office
01	Shri Pradeep k. Singh	9425535618
02	Shri Raj Brother	7488336300
03	Shri Rajendra (MTS)	9753088984

B.COM COURSE STRUCTURE

THE PROGRAM HAS BEEN ORGANIZED FOR FOUR YEARS ADOPTING NEW EDUCATION POLICY (NEP). THE PAPERS ARE OFFERED FOR FIRST YEAR, SECOND YEAR, THIRD YEAR AND FOURTH YEAR. RIGHT NOW ONLY IN FIRST SEMESTER SYLLABUS HAS BEEN APPROVED BY THE BOS AND THE REST OF THE SYLLABUS FOR THE SEMESTER HAS BEEN FRAMED AND IS YET TO BE APPROVED.

First Year

Semester I	Credit
COUATM1- Financial Accounting	4
COUATG1- Business Organisation	
COUATG2- Introduction to Indian Financial system	4
COUATL5- Introduction to stock market	
COUATL6- Business Statistics	3
COUATL7- Introduction to e-commerce	
Total Semester Credit	20

Semester II	Credit
BCH2.1 Business Communication	2
BCH2.2 Corporate Accounting	6
BCH2.3 Corporate Laws	6
BCH2.4 A Macro Economics	6
BCH2.4 B Banking & Insurance	6
Total Semester Credit	20

Second Year

During Second Year, in addition to core courses and project studies, a student shall choose five elective courses in third semester and three elective courses in fourth semester

Semester III	Credit
BCH3.1 Human Resource Management	6
BCH3.2 Income Tax - Law and Practice	6
BCH3.3 Management Principles and Applications	6
BCH3.4 A E-Commerce	6
BCH3.4 B International Business	6
BCH3.5 Business Statistics	4
Total Semester Credit	28

Semester IV	Credit
BCH4.1 Cost Accounting	6
BCH4.2 Business Law	6
BCH4.3 Computer Applications in Business	6
BCH4.4 A Indian Economy	6
BCH4.4 B Business Environment	6
BCH4.5 Technical Accounting and ERP	4
Total Semester Credit	28

Third Year

During Third Year, in addition to core courses and project studies, a student shall choose five elective courses in third semester and three elective courses in fourth semester

Semester V	Credit
BCH5.1 Principles of Marketing	6
BCH5.2 Fundamentals of Financial Management	6
BCH5.3 A Management Accounting	6
BCH5.3 B Corporate Tax Planning	6
BCH5.4 A Financial Markets, Institutions, & Financial Services	6
BCH5.4 B Advertising, Product and Brand Management	6
Total Semester Credit	24

Semester VI	Credit
BCH6.1 Auditing and Corporate Governance	6
BCH6.2 Indirect Tax Law	6
BCH6.3 A Security Analysis & Portfolio Management	6
BCH6.3 B International Marketing	6
BCH6.4 A Industrial Relations and Labour Laws	6
BCH6.4 B Business Research Methods and Project Work	6
Total Semester Credit	24

M.COM COURSE STRUCTURE

Semester I

COPATT1: Organizational Behavior	4
COPATT2: Accounting for Financial Institutions	4
COPATT3: Managerial Economics	4
COPATT4: Advanced Business Statistics and Data Presenting	4
COPATD1: Accounting Theory	4
COPATT2: Corporate Finance	4
COPATT3: Human Resources Planning and Development	4
COPATT4: Marketing Management	4

Semester II

COPBTT1: Organization Theory	4
COPBTT2: Computer Application in Business	4
COPBTT3: Accounting for Managerial Decisions	4
COPBTC1: Research Methodology	4
COPBTD1: Corporate Financial Reporting	4
COPBTD2: Forex and Risk Management	4
COPBTD3: Compensation Management and Employee Welfare Laws	4
COPBTD4: Marketing Research	4

Semester III

COPCTT1: Strategic Management	4
COPCTT2: Advanced Tax Planning and Tax Management	4
COPCTD1: Government Accounting	4
COPCTD2: Forensic Accounting, Auditing, and Investigation	4
COPCTD3: Behavioral Finance	4
COPCTD4: Financial Services	4
COPCTD5: Skill and Competency Management	4
COPCTD6: Strategic Human Resources Management	4
COPCTD7: Service Marketing	4
COPCTD8: Agricultural Marketing	4
COPCTO1: Life Skills and Communication	4

Semester IV

COPDTT1: Corporate Governance & Business Ethics	4
COPDTT2: Dissertation & Field Work	6
COPDTD1: Advanced Accounting	4
COPDTD2: Cost, Audit, Standard, Management Audit	4
COPDTD3: Strategic Financial Management	4
COPDTD4: Financial Derivatives	4

Ph.D. COURSE STRUCTURE

COMPULSORY

CODATC -01 Research Methodology and Publication Ethics	4
CODALC-01 Computer Applications in Research	4

OPTIONAL

CODATD1- Accounting and Taxation	4
CODATD2- Finance	
CODATD3- Marketing	
CODATD4- Human Resource and Management (HR)	

ESSENTIAL INFORMATION

- The B.Com/M.Com Programme shall consist of :
 - a) Such course (paper) as may be prescribed by the Department.
 - b) Such Summer training as may be prescribed by the Department.
- The medium of instruction and language of examination shall be in English.
- The evaluation process of the assessment are as follows:
 - i) Formative Assessment 15 marks
 - ii) Summative Assessment 15 marks
 - iii) At the End, Semester examination is conducted by the university containing 70 marks.

Each paper in the Written University Examination will be of three hours duration. Each course (paper) will be of 100 marks and the distribution of marks shall be under: University examination 70 marks and Internal assessment: 30 marks. Which shall be 100 marks internal examiner will award marks out of 30 and external examiner will also award marks out of 70. There will be no supplementary and or second full examination for failures. Provided that the candidate after participating in the internal assessment and submitting the proper report fails to appear at the semester examination due to sickness or any other unavoidable reason, he/she will be allowed to appear at the next concerned semester examination as an Ex- student, for two subsequent examinations only and in case he/she fails to pass the said examination, he/she cease to be a student of the course of studies in B.Com/M.Com. Provided, further that if a candidate after participating in the internal assessment all the papers and after appearing in all the theory papers fails in any two of theory papers in any one semester examination but secures at least 48% marks aggregate in the paper in any one semester examination; he/she will be allowed to be the term (ATKT) and promoted to the next semester. Such candidate shall be eligible to take examination of those two papers as they may be in which he/she has failed along with the semesters examination concern he/ she shall be eligible to carry backlog of more than four papers a time and there shall be no revaluation in case of assessment of theory papers. Provided, if a candidate fails in more than two papers in any semester examination but has participated in internal assessment of all papers of the examination, he/she may be allowed to appear at the next concerned semester examination as Ex- student. Provided further that if a candidate fails to secure 50 percent of marks in aggregate but clears all the papers in a semester examination, he/she will be allowed to keep term (ATKT) and promoted to the next semester and

he/she will be allowed to appear in the next concerned semester examination along with student of the same semester with any two of the theory papers of his choice of the concerned semester so as to obtain the minimum 50 percent of marks in aggregate in the concerned semester. The option about the choice of the theory papers once exercised shall not be allowed to be changed. For this purpose, he/she shall be allowed to avail only one chance. However, the result of his higher semester examination will be withheld until he/she clears all the further semesters fully. Provided further that if a candidate fails to secure the minimum 50 percent of marks in aggregate in the cancelled lower semester, his concerned lower semester examination will be cancelled and he shall be allowed to appear as an ex-student in the next concerned semester examination. Provided further that a candidate whose result is declared after the commencement of next higher semester for any reason he/she may be allowed to attend classes for the next higher semester.

On account of shortage of attendance, if any candidate is not allowed to appear the semester examination his/her admission shall stand cancelled. However, he/ she may apply for readmission only, once paying fee as prescribed for fresh admission.

- There is no provision of Non-Collegiate candidate for these courses.
- A student of B.Com/M.Com program pursuing regular courses shall not be permitted to take up any other examination or courses simultaneously. However, this restriction shall not be applicable to the student of Language Certificate courses.
- No person shall be admitted to B.Com/M.Com degree course if he/she has already passed B.Com/M.Com or any equivalent examination of any university or statutory body. However, this restriction shall not be applicable to diploma holders.
- Each student shall pay the fee as may be determined by the University from time to time, Examination fees, Hostel fees, application form fees; admission test etc. shall also be prescribed by the University from time to time.
- For passing the examination, the candidate shall be required to secure at least 40% marks in each of the prescribed courses and an aggregate of 50% marks separately in internal assessment & written examination.
- No student shall be allowed to take up the examination unless he/she has:
 - i) Attendance at least 75% of lecture delivered.
 - ii) Paid all the fees dues.

- iii) Obtained "No dues" Certificate, from library & the Department,
 - iv) Submitted the field Project Report as prescribed by the Department,
 - v) Received "In-plant Training" as prescribed by the Department and
 - vi) Cleared all the dues of the Host Institution where "In-plant Training" has been cleared by him.
- vii) For point 01 through 09 provision of ordinance No. 44 shall prevail. In matter of admission , attendance , examination and in all other matters not provided for in Ordinance No. 44, the B.Com/M.Com degree course shall be governed by the General Provision of the relevant Ordinance save insofar as they are not inconsistent with the provision of Ordinance No. 44**

Bachelor of Commerce(Honours)

Credit Distribution For Bachelor's Programme

Under New Education Policy (NEP)

The Bachelor Of Commerce Program known as B.com(Hons.), represents a dynamic and comprehensive academic journey meticulously crafted to meet the ever evolving educational needs and career aspirants of students.

Under the visionary framework of the national educational policy 2020, this 4 year programme is deeply rooted in the essence of Indian Methodology and the Indian knowledge system, embracing the wealth of our heritage while embracing a multidisciplinary approach and promoting inclusivity.

B.com (Honors) beckons learners from diverse backgrounds to embark on an enlightening educational expedition, equipping them with a broad spectrum of skill and knowledge, perfectly aligned to excel in the global market place, and emphasizing the multiple entry-exit concept to cater to a wide range of career aspirations.

Bachelor of Commerce (Honours) [B. Com. (Honours)]

Credit Distribution for Bachelor Programs Under Choice-based Credit System (CBCS) & LOCF

Semester Wise - B. Com. (Honours) Programme

The Purpose of this programme has been designed to promote understanding of the issues confronting the business world and the economy as a whole. The program will help understand various systems, policy frameworks, and strategies needed to administer the rapid changes in an organization's globally-oriented environment.

This program will instill in the students the knowledge and capability of understanding the business world and its complexities. It will also develop the ability and competence to have a problem-solving approach towards the issues accompanying the dynamism attached to the business world.

This degree course intends to teach attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims to enhance the students' employability options.

Programme Specific Outcomes (PSOs)

The students can get the knowledge, skills, and attitudes during the end of the B.com (Honours) course.

- ✓ By the goodness of the preparation, they can turn into a Manager, Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.
- ✓ Students will prove themselves in professional exams like C.A., C S, CMA, State-PSC, and UPSC. As well as other coeres.
- ✓ The students will acquire knowledge skills in communication, decision making, innovations, and problem-solving in day-to-day business activities.
- ✓ Students will gain specific systematic and subject skills within various finance disciplines, auditing, taxation, accounting, management, communication, computer.
- ✓ Students can also get the practical skills to work as accountants, audit assistants, tax consultants, computer operators, and other financial supporting services.
- ✓ Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- ✓ Students will be able to do their higher education and do research in finance and commerce.

DEPARTMENT OF COMMERCE
SCHOOL OF STUDIES IN COMMERCE & MANAGEMENT
GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)
(A CENTRAL UNIVERSITY)

As per the National Curriculum Framework of UGC for 04 Years Undergraduate Programs

Proposed to be offered for 04 years undergraduate programs by the Department of Commerce

Year	Semester	Course Type	Course Code	Name of Course	Credit				EVALUATION SCHEME			Remark		
					L	T	P	Total	IA	ESE	SUB TOTAL			
1	First	Major	COUATM1	Financial Accounting	3	1	0	4	30	70	100			
		Minor	COUATG1	Business Organisation	3	1	0	4	30	70	100	The Course shall be taken by students from disciplines other than Commerce.		
			COUATG2	Introduction to Indian Financial System										
		Multi-Disciplinary: Natural Sciences- I/ Social Science/Art and Humanities- I/Commerce and Management- I				Financial Literacy	2	1	0	3	30	70	100	The Course shall be taken by students who are from non-Commerce discipline in 10+2.
						Fundamentals of Book Keeping and Accounting								
						Introduction to Indian Tax System								
		AEC Language (MIL/Regional Language)			---	2		0	2	30	70	100	The students shall have to take one of the language disciplines offered by GGV.	
		Skill Enhancement Course			COUATL5	Introduction to Stock Market	3		0	3	30	70	100	The students shall have to take any of the courses offered by GGV
					COUATL6	Statistics for Business								
					COUATL7	Introduction to E-commerce								
Value Added Course-1				2	0	0	2	30	70	100	The students shall have to take the course offered by GGV.			
Value Added Course-2				2	0	0	2	30	70	100				
Gross Total Credit Points					17	3	0	20						

L = Lectures, T = Tutorials, P = Practical

IA = Internal Assessment, ESE = End Semester Examination


 Prof. Ashok Kumar Mishra
 Member, BUI
 Dean & Professor
 Department of Commerce,
 Guru Ghansidh Vishwavidyalaya,
 Bilaspur (C.G.)


 Dr. Anandika Tiwari
 Member, BUI
 Assistant Professor
 Department of Commerce,
 Guru Ghansidh Vishwavidyalaya,
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 Prof. Kripa Shankar Mishra
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 Professor
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 Mahatma Gandhi Kanya
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 Mr. Sarvanto Mishra
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 In-charge New Industries Unit,
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 Principal
 Nrupanjay Sanshodhan College,
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 Prof. Bhavana Verkhastrom
 Chairperson, BUI
 Head & Professor
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SECOND


C-3	COUBTT1	Corporate Accounting	3	1	1	5	100
C-4	COUBTT2	Business Organization and Management	4	1	-	5	100
GE-2	Any one of the following:					5	100
	COUBTG1	a) Business Environment	2	1	2		
	COUBTG2	b) Basics of Management	3	1	1		
AEC-2	Any one of the following:					2	100
	COUBTA1	a) Business Communication	1	1	-		
	COUBTA2	b) Tribal Economics	1	1	-		
SEC-2	Any one of the following:					2	100
	COUBTL1	a) New Venture Planning and Development	1	1	-		
	COUBTL2	b) Personal Tax Planning and Tax Management	1	-	1		
		Additional Credit Course	-	-	-	-	-
Gross Total Credit Point						19	500


THIRD

C-5	COUCTT1	Financial Management	3	1	1	5	100
C-6	COUCTT2	Income-tax Law and Practice	3	1	1	5	100
C-7	COUCTT3	Principles of Marketing	4	1	-	5	100
GE-3	Any one of the following:					5	100
	COUCTG1	a) Investing in Stock Markets	2	1	2		
	COUCTG2	b) Advanced Financial Accounting	3	1	1		
AEC-3	Any one of the following:					2	100
	COUCTA1	a) Indian Economy	1	-	1		
	COUCTA2	b) Fundamentals of Banking	1	-	1		
		Additional Credit Course	-	-	-	-	-
Gross Total Credit Point						22	500


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Semester	Course	Course Code	Course Name	Lectures	Tutorial	Practical	Credits	Max. Marks
FOURTH	C – 8	COUDDT1	Cost Accounting	3	1	1	5	100
	C – 9	COUDDT2	Business Mathematics	4	1	-	5	100
	C – 10	COUDDT3	Human Resource Management	4	1	-	5	100
	GE – 4	Any one of the following:						
		COUDTG1	a) Risk Management	3	1	1	5	100
	COUDTG2	b) Working Capital Management	3	1	1			
	AEC – 4	Any one of the following:						
		COUDTA1	a) Fundamentals of Insurance	1	1	-	2	100
	COUDTA2	b) Financial Statement Analysis	1	1	-			
	Internship	COUDEP1	Summer Internship**	-	-	6	6	100
		Additional Credit Course	-	-	-	-	-	
		Gross Total Credit Point				22+6	600	
FIFTH	C – 11	COUETT1	Business Economics	4	1	-	5	100
	C – 12	COUETT2	Business Statistics	3	1	1	5	100
	DSE – 1	DSE 1 Group A - Any one of the following:						
		COUETD1	a) Management Accounting	3	1	1	5	100
	COUETD2	b) Financial Markets and Institutions	4	1	-			
	DSE – 2	DSE 2 Group B - Any one of the following:						
		COUETD1	a) Advertising and Personal Selling	4	1	-	5	100
	COUETD2	b) Business Research Methods	3	1	1			
	AEC – 5	Any one of the following:						
		COUETA3	a) Labour Laws	1	1	-	2	100
COUETA4	b) Business Ethics	1	1	-				
		Additional Credit Course	-	-	-	-	-	
		Gross Total Credit Point				22	500	
SIXTH	C – 13	COUFFT1	Goods & Services Tax (GST) and Customs Law	3	1	1	5	100
	C – 14	COUFFT2	Corporate Law	4	1	-	5	100
	DSE – 3	DSE – 3 Group C - Any one of the following:						
		COUFFD1	a) Auditing	4	1	-	5	100
	COUFFD2	b) Personal Finance & Planning	3	1	1			
	Seminar	COUFSS1	Seminar***	-	-	2	2	100
	Dissertation	COUDDF1	Dissertation / Project ****	-	-	6	6	100
		Additional Credit Course	-	-	-	-	-	
		Gross Total Credit Point				23	500	
		TOTAL CREDITS / MARKS				133	3100	
MOOC's						2-5		

MOOC's courses may be offered during the UG program instead of the Core Course. If the core is not available, any course similar to Generic elective, Discipline-specific elective, AEC course, Skill enhancement course may be offered on MOOC's platform. Suppose any such course related to your subject is not available on MOOC's platform. In that case, department may continue with regular courses OR MOOC's courses may be offered as per university's latest notification.


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Notes for B. Com. (Hons.):

- Two hours practical equals one credit.
- In the case of a single Faculty College/Institution offering Commerce, B. Com. (Hons.), students should be allowed to take a Generic Elective Course offered by Faculty/Department of Commerce. Students can also opt for the online NPTEL (<https://onlinecourses.nptel.ac.in>) or SWAYAM or online courses offered by Recognized Universities or **Generic Electives offered by other Departments** of Guru Ghasidas Vishwavidyalaya with minimum 5 credits on his / her own, complete registration process successfully before the commencement of departmental classes in the First / Second / Third / Fourth semester, and after successful completion of selected generic elective course submit the completion certificate to the Controller of Examination through Head of the Department, within **six weeks** of the commencement of following (next) semester classes. Through this, they can benefit from the waiver of the five-credit course in the First / Second / Third / Fourth semester in the generic elective. However, if a student does not opt for the generic electives mentioned above, they have to opt for **any one** of the generic electives offered by the Department.
- In case a student has studied a paper/course as Core Course or as a Discipline Specific Elective (DSE) Course, then the student cannot opt for the same paper/course under Generic Elective. Further, if a student has studied a paper/course under Generic Elective, then the same course cannot opt under the heading of Discipline Specific Elective.
- The practical examination / Internal Assessment of all the courses (wherever the practical have been assigned in the table above) shall be conducted by the concerned teacher who is teaching the subject unless otherwise specified in point No. 5 below or as per the university's latest notification.
- Examination Scheme:** Full Marks of each Course (Paper) is 100. The term-end examination shall be of 70 marks for all units. There shall be an Internal Assessment for 30 Marks. Practical examination / Internal Assessment will be for one hour. Those Courses (Papers) have computer-based training/exercises that may be conducted the computer-based practical examination of 30 marks (including viva-voce examination of 10 marks to be conducted by the external examiner).
- *The course on Financial Literacy [B. Com. 1st Semester GE-1 (COUATG1)] may be linked to Financial Awareness and Consumer Training (FACT) of the National Centre for Financial Education (NCFE) to obtain the certificate.
- A student may opt for more Electives and AE Elective Courses than proposed under the model curriculum of UGC. However, the total credit score earned will not exceed 160 credits for B. Com. (Hons.).
- **At the end of the fourth semester**, all students will have to undergo a **summer internship** (training) of **4-6 weeks** having a weightage of 6 credits which can be done by the students in some organization (an industry, business, or service organization) by taking up a project study (**after prior permission of the head of the department**). The conditions of successfully completing the programme shall not be deemed to have been satisfied unless a student undergoes summer training under the supervision of the executive in organizations as approved by the Department from time to time. Each student will be required to submit a project report to the Department for the work part of the evaluation process.
Undertaken during this period within **one week** of the commencement of the **fifth semester** for evaluation in the fourth semester. Confidential reports of the student's performance in training will be collected from the concerned organizations. Reports will be a part of the evaluation process. Submission of summer internship (training) Project Report of 100 marks, its evaluation, and Viva-Voce examination shall be conducted within **four weeks** of the commencement of the **fifth semester**.
- ***Seminar – For 100 Marks (2 Credits) based on summer internship / Dissertation / Project Work.**
Seminar will be conducted by the faculty members of the department in which a student has to defend/present a topic allotted to him/her by the course coordinator. Every student has to present a minimum of 2 presentations. The seminar classes will preferably be conducted for 2 hours during a working day in a week.
- ****Dissertation / Project Work:** The Project Report will be of 100 marks (Project Report 50 marks + Viva Voce Examination 50 marks) with six credits and shall commence from the sixth semester, and the report shall be submitted towards the end of the sixth semester. A student will not be given any special permission to leave the Department for a long time to do the project, as they will be missing sixth-semester classes. Preferably, market surveys organization surveys in the local organizations can be done. A Board of Examiners consisting of internal and external examiners will evaluate the report.


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

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

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

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CBCS Course Structure				Semester II			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPBT1	Core Course	Organisational Theory	04	04	70	30	100
COPBT2	Core Course	Computer Applications in Business	04	04	70	30	100
COPBT3	Core Course	Accounting for Managerial Decisions	04	04	70	30	100
COPBTC1	Mandatory Course	Research Methodology	04	04	70	30	100
Discipline Specific Elective (Any One)							
Discipline Specific Elective: Accounting							
COPBTD1	Discipline Specific Elective (A)	Corporate Financial Reporting	04	04	70	30	100
Discipline Specific Elective: Finance							
COPBTD2	Discipline Specific Elective (B)	Forex and Risk Management	04	04	70	30	100
Discipline Specific Elective: Human Resource Management							
COPBTD3	Discipline Specific Elective (C)	Compensation Management and Employee Welfare Laws	04	04	70	30	100
Discipline Specific Elective: Marketing							
COPBTD4	Discipline Specific Elective (D)	Marketing Research	04	04	70	30	100
Total			20	20	350	150	500

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

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CBCS Course Structure				Semester IV			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPDTT1	Core Course	Corporate Governance & Business Ethics	04	04	70	30	100
COPDDC1	Mandatory Course	Dissertation & Field Work	06	50 marks for Dissertation, 50 marks for Viva voce and 50 marks for Field Work			150
Discipline Specific Elective (Any one Group)							
Discipline Specific Elective Group A: Accounting							
COPDTD1	Discipline Specific Elective (A1)	Advanced Accounting	04	04	70	30	100
COPDTD2	Discipline Specific Elective (A2)	Cost Audit, Standard and Management Audit	04	04	70	30	100
Discipline Specific Elective Group B: Finance							
COPDTD3	Discipline Specific Elective (B1)	Strategic Financial Management	04	04	70	30	100
COPDTD4	Discipline Specific Elective (B2)	Financial Derivatives	04	04	70	30	100

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CBCS Course Structure


Semester IV


From Session 2021-22 Onwards


Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
Discipline Specific Elective Group C: Human Resource Management							
COPDTD5	Discipline Specific Elective (C1)	Management of Industrial Relations	04	04	70	30	100
COPDTD6	Discipline Specific Elective (C2)	Industrial Psychology	04	04	70	30	100
Discipline Specific Elective Group D: Marketing							
COPDTD7	Discipline Specific Elective (D1)	Consumer Behaviour	04	04	70	30	100
COPDTD8	Discipline Specific Elective (D2)	Supply Chain Management and Logistics	04	04	70	30	100
Open Elective							
COPDIO1	Open Elective	Government and Business	04	04	70	30	100
Total			22	16	430	120	550

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NEWLY ADMITTED STUDENTS

2023-24

PARTICULARS	NUMBERS
B.COM I	246
B.COM II	238
B.COM III	222
M.COM I	48
M.COM II	35
Ph.D.	29
TOTAL	818



GALLERY
OF
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DEPARTMENT OF COMMERCE

GURU GHASIDASVISHWAVIDYALAYA

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