

Student's Handbook

2021-22



DEPARTMENT OF COMMERCE

GURU GHASIDAS VISHWAVIDYALAYA

(A CENTRAL UNIVERSITY ESTABLISHED BY THE CENTRAL UNIVERSITIES ACT, 2009)

Koni, Bilaspur (C.G.) 495 009

Phone : 07752-260460 Website : <http://www.ggu.ac.in>

MESSAGE TO THE STUDENTS

Congratulations on being an important member of the Department of Commerce, Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.). The student's devotion, energy, and inventiveness are reflected in what they accomplish in Department and afterward, and this is where an academic institution's reputation is built. Generations of students have contributed to the Department's status as a leading commerce institution. You now have the burden of maintaining the Department's and University's prestigious reputations. Your individual efforts will improve the Department's overall performance.

The purpose of this manual is to familiarise you with all areas of the Department so that you may get the most out of your relationship with it.

I hope your time with the Department of Commerce has been a rewarding learning experience for you, and that your years here have brought you success and honour.

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Koni, Bilaspur (C.G.) 495 009

Personal Details

Name : _____

Father's Name : _____

Mother's Name : _____

Date of Birth : _____

Address : _____

Phone : _____

Mobile : _____

E-mail : _____

Local Guardian's Name : _____

(If any)

In case of emergency : _____

please contact _____

Phone : _____

Mobile : _____

Blood Group : _____

Driving License Number : _____

Other Information : _____

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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 (GGU), 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 Commonwealth 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 COMMERCE 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 CBCS Courses)/PG Program in Commerce & Ph. D. aspirants.

Academic Calendar for session 2021-22 for University Teaching Departments

Odd Semester (UG and PG)

Academic Session 2021-22

S.N	Event	1st Semester
1	Commencement of classes (New Admission)	14.12.2021
2	Winter Vacation	27.12.2021 to 03.01.2022
3	1 st Unit Test (Internal Assessment)	24.01.2022 to 28.01.2022
4	Last date for showing the answer script of test to the students	02.02.2022
5	Last date for submission of End Semester Examination form	18.02.2022
6	2 nd Unit Test (Internal Assessment)	07.03.2022 to 11.03.2022
7	Last date for showing the answer script of test to the students	15.03.2022
8	Last day of classes	25.03.2022
9	Practical/Project Examination	28.03.2022 to 31.03.2022
10	End Semester Examination	01.04.2022 to 18.04.2022
11	Last date for showing the answer script of Examination to the students	22.04.2022
12	Last date for submission of final marks of Internal Assessment (1 st + 2 nd) to COE along with evaluated manuscript (Theory + Practical) + Final marks of end semester examination along with evaluated manuscript (Theory + Practical)	26.04.2022

Academic Calendar for session 2021-22 for University Teaching Departments

Even Semester (UG and PG)

Academic Session 2021-22

S.N	Event	6 th Semester, 8 th Semester, 10 th Semester
1	Commencement of classes	20.12.2021
2	Winter Vacation	27.12.2021 to 03.01.2022
3	1 st Unit Test (Internal Assessment)	24.01.2022 to 28.01.2022
4	Last date for showing the answer script of test to the students	02.02.2022
5	Last date for submission of End Semester Examination form	18.02.2022
6	2 nd Unit Test (Internal Assessment)	07.03.2022 to 11.03.2022
7	Last date for showing the answer script of test to the students	15.03.2022
8	Last day of classes	25.03.2022
9	Practical/Project Examination	28.03.2022 to 31.03.2022
10	End Semester Examination	01.04.2022 to 18.04.2022
11	Last date for showing the answer script of Examination to the students	22.04.2022
12	Last date for submission of final marks of Internal Assessment (1 st + 2 nd) to COE along with evaluated manuscript (Theory + Practical) + Final marks of end semester examination along with evaluated manuscript (Theory + Practical)	26.04.2022

Academic Calendar for session 2021-22 for University Teaching Departments

Even Semester (UG and PG)

Academic Session 2021-22

S.N	Event	2 nd Semester	4 th Semester
1	Commencement of classes	19.04.2022	21.03.2022
2	Summer Vacation	16.05.2022 to 30.06.2022	
3	1 st Unit Test (Internal Assessment)	11.07.2022 to 15.07.2022	
4			
4	Last date for showing the answer script of test to the students	20.07.2022	
5	Last date for submission of End Semester Examination form	29.07.2022	
6	2 nd Unit Test (Internal Assessment)	29.08.2022 to 02.09.2022	
7	Last date for showing the answer script of test to the students	06.09.2022	
8	Last day of classes	23.09.2022	
9	Practical/Project Examination	26.09.2022 to 30.09.2022	
10	End Semester Examination	06.10.2022 to 21.10.2022	
11	Last date for showing the answer script of test to the students	31.10.2022	
12	Last date for submission of final marks of Internal Assessment (1 st + 2 nd) to COE along with evaluated manuscript (Theory + Practical) + Final marks of end semester examination along with evaluated manuscript (Theory + Practical)	03.11.2022	

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 scholarship to SC/ST students. This scholarship can be availed by the students of the Department.

Facilities :

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 health centre for specialized check up 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 special coaching programs for the students belonging to this category.

National Service Scheme : The Vishwavidyalaya has three units of national Service Scheme (NSS) having a total strength of 300 students from the Vishwavidyalaya Teaching Department. The aim of NSS is to provide an opportunity and working experience for social services. The students participate in various activities like plantation, blood donation, seminar, essay writing, quiz, debate etc.

National Cadet Corps : The NCC provides opportunities to the youth of the country for their allround development with a sense of duty, commitment, dedication, discipline and moral values so that they become able leaders and useful citizens. The NCC provides exposure to be cadets in a wide range of activities, with a distinct emphasis on social services, discipline and adventure training.

Training and Placement Cell : The cell works as bridge between the University and the potential employers and focuses to enhance the employability of students by providing training of soft skills to get suitable placement in reputed organizations.

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 view. 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. Debarring from appearing in any tests/ examination or other evaluation process.
5. Withholding results.
6. Debarring from representing the institution in any national meet, tournament, youth festival etc.
7. Suspension/ Expulsion from the hostel.
8. Rustication from the institution for period.
9. Expulsion from the institution and consequent debarring from admission to any other institution.
10. Fine upto Rs. 25000
11. 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 are psyche of such fresher or any other student, with or without an intend 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 institution 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 to 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 of teaching activities or 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 Vishwavidyalaya 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 authorities.

CORE FACULTY

CORE FACULTY	Specialization
<p>Prof. Ashok Kumar Mishra Designation - Professor Dean & Head Email - hudcoashok@gmail.com Contact No. - 94792-43779</p>	Accounting, Finance and Taxation
<p>Dr. Bhuvana Venkatraman Designation - Associate Professor Email - bhuvana110@yahoo.co.in Contact No. - 94252-94412</p>	Finance and Marketing
<p>Dr. Budheshwar Prasad Singhraul Designation - Assistant Professor Email - bpsinghraul@gmail.com Contact No. - 98274-00548</p>	Accounting, Finance and Taxation
<p>Dr. Amit Manglani Designation - Assistant Professor Email - amit.manglani@gmail.com Contact No. - 75874-83579</p>	Finance and Accounting
<p>Dr. Vineet Singh Designation - Assistant Professor Email - vineetsingh1@yahoo.co.in Contact No. - 84638-69696</p>	Finance and Accounting
<p>Dr. Mukesh Agrawal Designation - Assistant Professor Email - icai.mukesh@gmail.com Contact No. - 88892-24888</p>	Accounting and Finance
<p>Dr. Anamika Tiwari Designation - Assistant Professor Email - anamikaggv@gmail.com Contact No. - 98931-09045</p>	Accounting, Taxation, Marketing
<p>Dr. Anup Kumar Roy Designation - Assistant Professor Email - royanupkr86@gmail.com Contact No. - 83189-89389</p>	Accounting and Finance, International Financial Management.

CORE FACULTY	Specialization
Dr. Kumar Aditya Designation - Assistant Professor Email - kaditya.bhu@gmail.com Contact No.- 93699-08172	Finance, Accounting and Corporate Governance
Dr. Shailesh K. Dwivedi Designation - Assistant Professor dr.shaileshdwivedi@gmail.com Contact No.- 94505-91964 Resume	Accounting and Finance
Dr. Utkarsh Kumar Designation - Assistant Professor Email - utkarshbhu93@gmail.com Contact No.- 89601-76282	HRM, Organisational Behaviour, Corporate Governance
Mr. Gosala Raju Designation - Assistant Professor Email - gosala.raju39@gmail.com Contact No.- 85550-80141	Taxation, Accounting and International Business
Dr. Vanita Kumari Soni Designation - Assistant Professor Email - vksoni99@gmail.com Contact No.- 96851-60339	HRM & Marketing
Dr. Manish Seth Designation - Assistant Professor manishseth111087@gmail.com Contact No.- 83170-14355	Finance and Accounting
Mr. Satya Prakash Designation - Assistant Professor Email - sp.au2406@gmail.com Contact No.- 89228-09551	Accounting and Finance.

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 Dr. M.N.Tripathy	260204/260013
03	Dean, SOS in Management & Commerce Prof.(Dr.) Ashok Kumar Mishra	07752-260142
04	Registrar Prof. Shailendra Kumar	260209 FAX- 07752-260294
05	Chief Proctor Prof.(Dr.) V.S.Rathore	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	94253-74463
12	Chief Warden	94252-27211

2. Office Staff

S.No	Name	Office
01	Shri Vinod Yadav (Jr. Office Assistant)	94241-66830
02	Shri Pradeep Chandrakar (Jr. Office Assistant)	94255-11460
03	Shri Rajendra (MTS)	97530-88984

UNIVERSITY TELEPHONE DIRECTORY

3. Faculty: Department of Commerce

S.No	Designation & Name	Office
01	Prof. Ashok Kumar Mishra Dean & Head, Department of Commerce	94792-43779
02	Dr. Bhuvana Venkatraman Associate Professor	94252-94412
03	Dr. Budheshwar Prasad Singhraul Assistant Professor	98274-00548
04	Dr. Amit Manglani Assistant Professor	75874-83579
05	Dr. Vineet Singh Assistant Professor	84638-69696
06	Dr. Mukesh Agrawal Assistant Professor	88892-24888
07	Dr. Anamika Tiwari Assistant Professor	98931-09045
08	Dr. Anup Kumar Roy Assistant Professor	83189-89389
09	Dr. Kumar Aditya Assistant Professor	93699-08172
10	Dr. Shailesh K. Dwivedi Assistant Professor	94505-91964
11	Dr. Utkarsh Kumar Assistant Professor	89601-76282
12	Mr. Gosala Raju Assistant Professor	85550-80141
13	Dr. Vanita Kumari Soni Assistant Professor	96851-60339
14	Dr. Manish Seth Assistant Professor	83170-14355
15	Mr. Satya Prakash Assistant Professor	89228-09551

B.COM COURSE STRUCTURE

The program has been organized in three each year comprising two semesters. The papers offered during First Year, Second Year and Third Year of the program shall be as follows:

First Year

Semester I	Credit
BCH1.1 Environmental Studies	2
BCH1.2 Financial Accounting	6
BCH1.3 Business Mathematics	6
BCH1.4 A Micro Economics	6
BCH1.4 B Tribal Economics	6
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

- PPCW -01 Research Methodology (Compulsory for all)
- PPCW-02 Computer Applications in Research (Compulsory for all)
- PPCW-03 Accounting and Finance (Compulsory for all)

ESSENTIAL INFORMATION

1. The B.Com/M.Com Programme shall be consist of:
 - a) Such course (paper) as may be prescribe by the Department
 - b) Such Summer training as may be prescribes by the Department
2. The medium of instruction and language of examination shall be in English.
3. Each Student shall have to appear at the Written University Examination of 70 marks. In each paper at the end of every semester and participate in Internal Assessment of 30 marks in each paper which will be held in the manner prescribes below:
 - i) First Internal 15 marks
 - ii) Second Internal 15 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 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 paper a time and there shall be no revaluation in case of assessment of theory papers.

Provided further that 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 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 and ex-student in the next concerned semester examination.

Provided further that a candidate whose result in 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.

4. There is no provision of Non-Collegiate candidate for this courses.
5. A student of B.Com/M.Com program pursuing a 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.

6. 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.
7. Each students 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.
8. 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.
9. 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.
10. 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 in so far as they are not inconsistent with the prevision of Ordinance No. 44.

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 coeeres.
- ✓ 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.

B. COM. (HONOURS) COURSE STRUCTURE UNDER LOCF BASED ON CBCS

Semester	Course	Course Code	Course Name	Lectures	Tutorial	Practical	Credits	Max. Marks	
FIRST	C-1	COUATT1	Financial Accounting	3	1	1	5	100	
	C-2	COUATT2	Business Laws	4	1	-	5	100	
	GE-1	Any one of the following:						5	100
		COUATG1	a) Financial Literacy*	3	1	1			
		COUATG2	b) Rural Development	3	1	1			
	AEC-1	Any one of the following:						2	100
		COUATA1	a) Creativity and Entrepreneurship	1	1	-			
		COUATA2	b) Spiritual Management	1	1	-			
	SEC-1	Any one of the following:						2	100
		COUATL1	a) E-Commerce	1	-	1			
	COUATL2	b) Stock Market Operations	1	-	1				
			Additional Credit Course	-	-	-	-	-	
			Gross Total Credit Point				19	500	
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	

Semester	Course	Course Code	Course Name	Lectures	Tutorial	Practical	Credits	Max. Marks	
FOURTH	C-8	COUDTT1	Cost Accounting	3	1	1	5	100	
	C-9	COUDTT2	Business Mathematics	4	1	-	5	100	
	C-10	COUDTT3	Human Resource Management	4	1	-	5	100	
	GE-4	Any one of the following:						5	100
		COUDTG1	a) Risk Management	3	1	1			
		COUDTG2	b) Working Capital Management	3	1	1			
	AEC-4	Any one of the following:						2	100
		COUDTA1	a) Fundamentals of Insurance	1	1	-			
	COUDTA2	b) Financial Statement Analysis	1	1	-				
Internship	COUDETF1	Summer Internship**		-	-	5	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:						5	100
		COUETD1	a) Management Accounting	3	1	1			
		COUETD2	b) Financial Markets and Institutions	4	1	-			
	DSE-2	DSE 2 Group B - Any one of the following:						5	100
		COUETD1	a) Advertising and Personal Selling	4	1	-			
		COUETD2	b) Business Research Methods	3	1	1			
AEC-5	Any one of the following:						2	100	
	COUETA3	a) Labour Laws	1	1	-				
	COUETA4	b) Business Ethics	1	1	-				
		Additional Credit Course		-	-	-	-	-	
Gross Total Credit Point							22	500	
SIXTH	C-13	COUFTT1	Goods & Services Tax (GST) and Customs Law	3	1	1	5	100	
	C-14	COUFTT2	Corporate Law	4	1	-	5	100	
	DSE-3	DSE-3 Group C - Any one of the following:						5	100
		COUFTD1	a) Auditing	4	1	-			
		COUFTD2	b) Personal Finance & Planning	3	1	1			
	Seminar	COUFSS1	Seminar***		-	-	2	2	100
	Dissertation	COUFDF1	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.

Notes for B. Com. (Hons.):

1. Two hours practical equals one credit.
2. 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.
3. 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.
4. 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.
5. **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).
6. *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.
7. 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.).
8. **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.
9. ***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.
10. ****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.



DEPARTMENT OF COMMERCE

GURU GHASIDASVISHWAVIDYALAYA

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