



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

Department : Commerce

Programme Name : B. Com.

Academic Year : 2018-19

List of Courses Focus on Employability/ Entrepreneurship/Skill Development

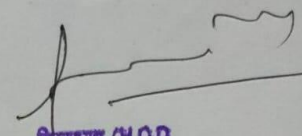
Sr. No.	Course Code	Name of the Course
B.com 1st Semester		
01.	BCH-1.2	Financial Accounting- The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.
02.	BCH-1.3	Business Mathematics- The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.
06.	BCH1.4 A	Micro Economics- 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.
07.	BCH1.4 B	Tribal Economics- To gain comprehensive understanding of all aspects relating to Tribal Economics.
B.com 2nd Semester		
04.	BCH-2.2	Corporate Accounting- To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.
05.	BCH-2.4 A	Banking & Insurance- To impart knowledge about the basic principles of the banking and insurance.
	BCH2.3	Corporate Laws- 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.



BCH2.1

Business Communication-

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.



बिलासपुर / H.O.D.
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Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)



Scheme and Syllabus

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
B. Com (Hon.) 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	General Elective	Micro Economics	06	05	01	70	30	100
BCH-1.4 B	General Elective	Tribal Economics	06	05	01	70	30	100
Total			28	15	07	280	120	400
	Extra-curricular Activities	Educational Tour / Field Visit / Industrial Training / NSS / Yoga / Sports / Others / Sports / Community Service / Others	02	-	(02)	-	-	-
Total			22	17	06	-	-	-

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CBCS Course Structure				Semester II				
From Session 2018-19 Onwards								
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-2.1	Ability Enhancement Compulsory Course	Business Communication	02	02	Nil	70	30	100
BCH-2.2	Core Course	Company Accounting	06	05	01	70	30	100
BCH-2.3	Core Course	Company Law	06	05	01	70	30	100
BCH-2.4 A	Generic Elective	Micro 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
	Extracurricular Activities	Educational Tour / Field Visit / Industrial Training / NSS / Yoga / Sports / Community Service / Others	02	-	(02)	-	-	-
Total			22	17	05	-	-	-
	Summer Internship (15 days)	Summer Internship / NSS / Industrial Visit / Others	(02)	-	(02)	-	-	-
Total			24	17	07	-	-	-



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Date:



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 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.	3 Lectures
	(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: From recording of a business transaction to preparation of trial balance including adjustments.	2 Lectures
	(c) Computerised Accounting Systems: Computerised Accounting Systems: Computerised 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	20 Practical Lab
2	(a) Business Income	10 Lectures
	(i) Measurement of business income- Net income: the accounting	

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

Note:

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

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



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

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



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Semester I		Credit: 06
BCH-14 A Micro Economics: (Generic Elective)		
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.		
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 equilibrium. 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 vis. tax subsidy). Revealed Preference Theory.	
2	Production and Cost	13 Lectures
(i)	Production isoquants, marginal rate of technical substitution, region 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 - Wallasian and Murphy Demand -supply analysis including impact of taxes and subsidy	
4	Monopoly	10 Lectures
	Monopoly: Monopoly short run and long run equilibrium. Shift & 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	

Course outcome:
Students were seen to be skilled in micro economics.



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

Suggested Reading:

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

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

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Semester I		Credit: 05
BCH-14 B Tribal Economics: (Generic Elective)		
Learning Objectives: To gain comprehensive understanding of all aspects relating to Tribal Economics.		
Pedagogy: Combination of Class-room Lectures, Case Study Analysis, Group Discussion, Student Presentations and Field Work.		
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, Exploitation Resistance, Indifferent Attitude Towards Human, Animal and Nature, Affection Towards Jajal-Jungle-Zagaga (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	Problem: 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 : Uchha , Leave Collection, Makha , Collection, Honey Selling, Timber Produce, Agricultural Instruments Making, Weaving, Dairy Products, Fishing, Sculpture Selling, Medicinal Plant Produce; Government Policies Towards Tribal Development.	17 Lectures

Course outcome:
Students were skilled in the new area of Tribal Economics.



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Semester II		Credit: 02
BCH-2.1 Business Communication (in English) (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, the 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 check lists for reports.	
4	Vocabulary	6 Lectures
	Words often confused, Words often used used, Common errors in English.	
5	Oral Presentation	6 Lectures
	Importance, Characteristics, Presentation Plan, Power point presentation , Visual aids.	

Course outcome:

Students were seen to be skilled with better communication skills.



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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:

Course outcome:

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



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Semester II		Credit: 06
BCH-23 Corporate Law: (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	Document:	15 Lectures
	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-sheF 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	Dividend, 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	

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	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 Reading:

1. MC Kishore, Modern Indian Company Law, Sri Mukti Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhanoo, Company Law, Bharat Law House, Delhi.
3. D.P. 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.

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Course outcome:

Students were seen to be skilled in the area of corporate laws.



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

Suggested readings:

Course Outcome:

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