



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

**Department : Commerce**

**Programme Name : B. Com.**

**Academic Year : 2019-20**

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

Sr. No.	Course Code	Name of the Course
<b>B.com 1<sup>st</sup> Semester</b>		
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.
03.	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.
04.	BCH1.4 B	Tribal Economics- To gain comprehensive understanding of all aspects relating to Tribal Economics.
<b>B.com 2<sup>nd</sup> Semester</b>		
05.	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.
06.	BCH-2.4 A	Banking & Insurance- To impart knowledge about the basic principles of the banking and insurance.
07.	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.



08.	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.
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#### B.com 3<sup>rd</sup> Semester

BCH-3.1	Human Resource Management- The objective of the course is to provide the student with an understanding of basic HRM concepts, principles and practices.
BCH-3.4 A	E-Commerce- To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.
BCH3.2	Income Tax – Law and Practice- To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.
BCH3.3	Management Principles and Applications- The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices
BCH3.4 B	International Business- The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

#### B.com 4<sup>th</sup> Semester

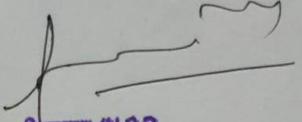
BCH-4.3	Computer applications in business - To acquaint the students with basic concepts used in computer applications and IT terminologies .
BCH-4.5	Technical Accounting and ERP- This course seeks to enable the student to have a better hand on practical aspects of Accounting and ERP over computer system.
BCH4.1	Cost Accounting- To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.
BCH4.2	Business Law- The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.
BCH4.4 A	Indian Economy- This course seeks to enable the student to grasp the major economic

**गुरु घासीदास विश्वविद्यालय**  
(केन्द्रीय विश्वविद्यालय अधिनियम 2009 क्र. 25 के अंतर्गत स्थापित केन्द्रीय विश्वविद्यालय)  
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**Guru Ghasidas Vishwavidyalaya**  
(A Central University Established by the Central Universities Act 2009 No. 25 of 2009)  
**Koni, Bilaspur - 495009 (C.G.)**

problems in India and their solution.

  
बिनागच्छ / H.O.D.  
वाणिज्य विभाग / Dept. of Commerce  
गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)  
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## Scheme and Syllabus

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

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

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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
<b>Total</b>			<b>20</b>	<b>17</b>	<b>03</b>	<b>280</b>	<b>120</b>	<b>400</b>
	Extracurricular Activities	Educational Tour / Field Visit / Industrial Training / NSS / Yoga / Sports / Community Service / Others	02	-	(02)	-	-	-
<b>Total</b>			<b>22</b>	<b>17</b>	<b>05</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Summer Internship (15 days)	Summer Internship / NSS / Industrial Visit / Others	(02)	-	(02)	-	-	-
<b>Total</b>			<b>24</b>	<b>17</b>	<b>07</b>	<b>-</b>	<b>-</b>	<b>-</b>



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**Department of Commerce**

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CBCS Course Structure					Semester III			
From Session 2018-19 Onwards								
Course Code	Course Opted	Name of the Course	Credit	Lecture (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-3.1	Core Course	Human Resource Management	06	05	01	70	30	100
BCH-3.2	Core Course	Income Tax - Law and Practice	06	04	03	70	30	100
BCH-3.3	Core Course	Management Principles and Applications	06	05	01	70	30	100
BCH-3.4 A	Generic Elective	E-Commerce	06	05	02	70	30	100
BCH-3.4 B	Generic Elective	International Business	06	05	01	70	30	100
BCH-3.5	Skill Enhancement Course	Business Statistics	04	03	02	70	30	100
Total			28	22	08/09	350	150	500

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CBCS Course Structure					Semester IV			
From Session 2018-19 Onwards								
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-41	Core Course	Cost Accounting	06	05	01	70	30	100
BCH-42	Core Course	Business Law	06	05	01	70	30	100
BCH-43	Core Course	Computer Applications in Business	06	04	04	70	30	100
BCH-44 A	Generic Elective	Indian Economy	06	05	01	70	30	100
BCH-44 B	Generic Elective	Business Environment	06	05	01	70	30	100
BCH-45	SKILL Enhancement Course	Technical Accounting and ERP	04	03	02	70	30	100
<b>Total</b>			<b>28</b>	<b>22</b>	<b>09</b>	<b>350</b>	<b>150</b>	<b>500</b>



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□





Semester I		Credit: 06
<b>BCH-1.2 Financial Accounting (Core Course)</b>		
<b>Learning Objectives:</b> The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.		
Unit	Content	Lectures: Tutorial / Practical
1	(a) <b>Theoretical Framework</b> Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. <b>Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting, cash basis and accrual basis.</b>	3 Lectures
	(i) The nature of financial accounting principles – Basic concepts and conventions: <b>entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</b>	
	(ii) Financial accounting standards: Concept, benefits, procedure for issuing <b>accounting standards in India.</b> Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS) - Need and procedures.	
	(iii) (b) <b>Accounting Process:</b> From recording of a business transaction to <b>preparation of trial balance including adjustments.</b>	2 Lectures
	(c) <b>Computerised Accounting Systems:</b> <b>Computerised Accounting Systems:</b> 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) <b>Business Income</b>	10 Lectures
	(i) Measurement of business income- <b>Net income:</b> the accounting	

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	period, the continuity doctrine and matching concept. Objectives of measurement.	
(ii)	<b>Revenue recognition:</b> Recognition of expenses	
(iii)	The nature of <b>depreciation.</b> 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. <b>Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS) 2</b>	
(iv)	<b>Final Accounts:</b> <b>Capital and revenue expenditures and receipts:</b> general introduction only. Preparation of financial statements of non-corporate business entities	7 Lectures
3	<b>Accounting for Hire Purchase and Instalment Systems:</b> <b>Calculation of interest, partial and full repossession.</b> 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	<b>Accounting for Inland Branches:</b> 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	<b>Accounting for Dissolution of the Partnership Firm:</b> <b>Accounting for Dissolution of the Partnership Firm</b> 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 interest	
	(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 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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B. Com (Hons.) Programme

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



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

**Course outcome:**  
**Students developed skill under HRM**



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

**Course outcome:**

***Students were seen to be skilled in the area of Income tax.***



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B. Com (Hons.) Programme

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





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

**Suggested Reading:**

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

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

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

**(Dr. Vineet Singh)**

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

**(Prof. Jayanta Kumar Parida)**

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

**(Dr. B. P. Singhrani)**

Member,  
Board of Studies  
Department of Commerce,  
GGV

**Course outcome:**

**Students were skilled in the management principles and applications.**





Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (हॉन्स) **विश्वविद्यालय**

Considered by the Members of Board of Studies:

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

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Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (हॉन्स) **विश्वविद्यालय**

Considered by the Members of Board of Studies:

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

**Suggested Reading:**

1. Bennett, Roger. International Business. Pearson Education
2. Charles W.L. Hill and **अनूप** Kumar Jain, International Business. New Delhi: McGraw Hill Education
3. Johnson, **डेविड**, and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: **एडवोकेट**.
4. **चेम्बेरीन**, Francis. International Business: Text and Cases. PHI Learning
5. **सुब्रह्मण्यम**, International Business. Pearson Education

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



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

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**बिलासपुर**

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

Date:

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**Course outcome:**

**Students gained knowledge about International Business.**



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

Semester III		Credit: 05
BCH-3.4 A E-Commerce (Generic Elective)		
<b>Learning Objectives:</b> To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction</b>	8 Lectures
	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models, introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce, Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features) : <b>Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing, i.e. in-house development of a website)</b>	
2	<b>Security and Encryption</b>	8 Lectures
	Need and concepts, the e-commerce security environment, (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like <b>hacking, sniffing, cyber-standoff</b> etc.), technology solutions ( <b>Encryption</b> ), security channels of communication, protecting networks and protecting servers and clients)	
3	<b>IT Act, 2008 and Cyber Crimes</b>	8 Lectures
	<b>IT Act 2008</b> : Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and <b>Cyber-crimes</b>	
4	<b>E-Payment System</b>	8 Lectures And 4 Practical Labs
	Models and methods of e-payments ( <b>Debit Card, Credit Card, Smart Cards, e-money</b> ), digital signatures (procedural, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing	

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B. Com (व्यापार) विभाग  
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B.Com. (व्यापार) विभाग		8 Lectures and 4 Practical Labs
5	<b>On-line Business Transactions</b>	
	Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like banking, insurance, payment of utility bills, online marketing, e-tailing (popularly, benefits, problems and features) online services ( <b>financial, travel and social</b> ), auctions, online portal, online learning, publishing and entertainment) Online shopping ( <b>business, educational, medical, digital, etc.</b> )	
6	<b>Website designing</b>	18 Practical Labs
	Introduction to <b>HTML</b> , tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.	

Note:

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

Suggested Readings:

- PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
- TN Chellappa, E-Commerce, **व्यापार** & Co.
- Bhaat **व्यापार**, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
- Kenneth C. Lippold and Carlo **व्यापार**, E-Commerce, Pearson Education
- David **व्यापार**, E-commerce: Strategy, Technology and Applications, McGraw Hill Education

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

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

(Dr. **व्यापार** Singh) (Prof. **व्यापार** Kumar **व्यापार**) (Dr. B. P. Singhraul)  
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Board of Studies Board of Studies Board of Studies  
Department of Commerce, Institute of Management (FM), Department of Commerce,  
GGV **व्यापार** University, GGV

Date:

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

Semester IV		Credit: 06
<b>BCH-4-3 Computer Applications in Business (Core Course)</b>		
Learning Objectives: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Word Processing</b> Introduction to <b>Word Processing</b> ; Word processing concepts; Use of Templates; Working with word documents: Editing text; Find and replace text; Formatting, spell check, AutoCorrect, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and Footer, Tables; Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge including linking with Database; Printing documents <b>Creating Business Documents using the above facilities</b>	6 Lectures and 6 Practical Labs
2	<b>Preparing Presentations</b> Basics of presentations: Slides, Fonts, Drawing, Editing, Inserting; Tables, Images, text, Symbols, Media; Design; Transition; Animation; and Slideshow. <b>Creating Business Presentations using above facilities</b>	6 Lectures and 6 Practical Labs
3	<b>Spreadsheet and its Business Applications</b> Spreadsheet concepts; Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operations in formula; Project involving multiple spreadsheets; Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions <b>Creating Business Spreadsheets</b>	12 Lectures and 12 Practical Labs
4	<b>Creating Business Spreadsheets</b>	12 Lectures

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

Note:

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

**Suggested References:** Suggested readings and guidelines shall be notified by the university department at least once in three year based on the latest software.

Please refer the Board of Studies on 12 July 2018. Approval from the Session 2018-19 onwards.

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Faculty of Management (FMS),  
GGVSU

(Dr. R.P. Singh)  
Member,  
Board of Studies  
Department of Commerce,  
GGVSU

Date:

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**Course outcome:**  
**Students got help in learning computer applications and developing better skills.**



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

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

**Course outcome:**  
***Students gained knowledge about cost accounting***



Department of Commerce  
B. Com (Hons.) Programme  
Considered by the Members of Board of Studies

Semester IV		Credit: 06
BCH-4.2 Business Law (Core Course)		
<b>Learning Objectives:</b> The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law		
Unit	Content	Lectures/ Tutorial/ Practical
1	<b>The Indian Contract Act, 1872: General Principle of Law of Contract</b>	13 Lectures
	(i) Contract - meaning, characteristics and kinds	
	(ii) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects	
	(iii) Void agreements	
	(iv) Discharge of a contract - modes of discharge, breach and remedies against breach of contract.	
2	<b>The Indian Contract Act, 1872: Specific Contract</b>	13 Lectures
	(i) Contract of Indemnity and Guarantee	
	(ii) Contract of Bailment	
	(iii) Contract of Agency	
3	<b>The Sale of Goods Act, 1930</b>	13 Lectures
	(i) Contract of sale, meaning and difference between sale and agreement to sell	
	(ii) Conditions and warranties	
	(iii) Transfer of ownership in goods including sale by a non-owner	
	(iv) Performance of contract of sale	
	(v) Unpaid seller - meaning, rights of an unpaid seller against the goods and the buyer.	
4	<b>Partnership Law</b>	13 Lectures
	(i) <b>The Partnership Act, 1932:</b> Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners, Mode of Dissolution of Partnership	
	(ii) <b>The Limited Liability Partnership Act, 2008:</b> Salient Features of LLP; Differences between LLP and Partnership, LLP and Company; LLP Agreement; Partners and Designated Partners; Incorporation Document; Incorporation by Registration; Partners and their Relationship	

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Department of Commerce

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5	<b>The Negotiable Instruments Act, 1881</b>	13 Lectures
	Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque; Holder and Holder in Due Course, Privileges of Holder in Due Course; Negotiation: Types of Endorsements; Crossing of Cheque; Bouncing of Cheque	

**Suggested Reading:**

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

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

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

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Date:

**Course outcome: Students gained knowledge about business laws**





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

Semester IV		Credit: 06
BCH-4.4 A Indian Economy (Generic Elective)		
<b>Learning Objectives:</b> This course seeks to enable the student to grasp the major economic problems in India and their solution.		
Unit	Content	Lectures/ Tutorial/ Practical
1	<b>Basic Issues in Economic Development</b> Concept and Measures of Development and Underdevelopment; Human Development	10 Lectures
2	<b>Basic Features of the Indian Economy at Independence</b> Composition of national income and occupational structure, the agrarian scene and industrial structure	10 Lectures
3	<b>Policy Regimes</b> (i) The evolution of planning and import substitution (ii) Economic Reforms since 1991 (iii) Monetary and Fiscal policies with their implications on economy	15 Lectures
4	<b>Growth, Development and Structural Change</b> (i) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions (ii) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power. (iii) Changes in policy perspectives on the role of institutional arrangements after 1991. (iv) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns (v) Demographic Constraints: Interaction between population change and economic development.	15 Lectures
5	<b>Sectoral Trends and Issues</b> (i) <b>Agriculture Sector:</b> Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, public distribution system and food security. (ii) <b>Industry and Services Sector:</b> Phases of industrial growth – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The	15 Lectures

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

सामाजिक क्षेत्र; भूमिगत पूंजी		Credit: 06
Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilization and Structural Adjustment; India and the WTO. Role of FDI, Capital account convertibility.		
(iii)		

**Suggested Reading:**

1. *Development, Jean and अर्थशास्त्र*, Sen. Economic Development and Social Opportunity. Ch. 2. OUP.
2. *Uma Kapila* (ed), "Indian Economy since Independence", Relevant articles.
3. *अर्थशास्त्र* and *अर्थशास्त्र*, Indian Economy, Himalaya Publications House
4. *अर्थशास्त्र* and *KPM अर्थशास्त्र*, Indian Economy, S. Chandra & Company.
5. *IC अर्थशास्त्र*, Indian Economics, Sultan Chaudhary & Sons

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

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

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**Course outcome:**  
**Students gained knowledge about Indian Economy**



B. Com (Hons.) Programme  
Considered by the Members of Board of Studies



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

**Course outcome:**  
**Students got to learn tally and related softwares.**