

GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM - I SEMESTER (CBCS)

SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM FOR B.COM

Course	Course number	UGC classification	Credit	Total	Total credit
English		English	4+2	6	
Financial Accounting	UBCTC101	DSC -1A	4+2	6	22
Business Organization and Management	UBCTC102	DSC - 2A	4+2	6	
Environmental Sciences (EVS - 1)		AECC	2	2	
Communication English / MIL - 1		AECC	2	2	
Total Credit					22

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM. - I SEMESTER (CBCS)

FINANCIAL ACCOUNTING

C.No. UBCTC101
Credit: 6
Time: 3.00 Hrs

External Exams	= 80
Internal assessment	= 20
Total	= 100

(Syllabus for examination to be held in Dec. 2016, 2017, 2018)

Objective: To impart conceptual; knowledge of financial accounting and also skill for recording business transaction. *Teaching be imparted as per Companies Act, 2013.*

Unit – I

- Accounting as an information system, various stake holders, objectives, limitations and various branches of accounting
- Basis of accounting; Cash basis; accrual basis and hybrid accounting
- Generally Accepted Accounting Principles (GAAP)
- Basic terms used in accounting
- Brief introduction to various books viz subsidiary and ledger
- Systems of accounting viz; single entry and double entry system
- Introduction to IFRS.

Unit – II

Preparation of Financial Statements of Non Corporate Entities:

Preparation of financial statements (Manufacturing account, Trading account, Profit and Loss account. Profit and loss appropriation account and Balance Sheet) of Non Corporate manufacturing and Non manufacturing entities (excluding Not – for – profit organizations) with and without adjustments.

Unit – III

Departmental Accounting:

Meaning and objective of departmental accounts. Basis of allocation of common expenses; Inter – departmental transfers; Preparation of departmental trading and P&L account (Including General P&L account and Balance Sheet)

Unit – IV

Branch Accounting:

(Inland branches only); Meaning, objective and methods including debtor system, stock and debtor system, final account system; Wholesale branch system and independent branch system excluding foreign branches; Difference between branch and departmental accounting.

Unit – V

Accounting for Special Transactions

Consignment

Meaning, features and distinction between consignment and sales; Distinction between normal loss and abnormal loss abnormal loss in consignment; Accounting treatment including journal and ledger in the books of consignor and consignee

Joint Ventures

Meaning, features and distinction of joint venture with partnership; methods of maintaining joint venture accounts.

References

1. S.P.Jain and K.L.Narang, Financial Accounting, Kalyani Publisher, Delhi
2. J.R.Monga: Financial Accounting: Concept and Application, Mayur Paper Book , New Delhi
3. S.N. Maheswari, Financial Accounting, Vikas Publication, New delhi
4. Singhal, Financial Accounting by Taxman Publication.

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

60% of question paper must be numerical

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GOVERNMENT COLLEGE FOR WOMEN PARADE
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B.COM. - I SEMESTER (CBCS)

BUSINESS ORGANIZATION AND MANAGEMENT

C.No. UBCTC102
Credit: 6
Time: 3.00 Hrs

External Exams	= 80
Internal assessment	= 20
Total	= 100

(Syllabus for examination to be held in Dec. 2016, 2017, 2018)

Objective: The basic objective of this course is to provide fundamental knowledge about business management and organization.

Unit – I: Business Organization:

Definition, characteristics and objectives of business organization; Evolution of business organizations; Team based organization – Concept of team, effective team, team creation committee, task force; free from organization – Virtual organization, virtual offices, boundary less organizations.

Unit – II: Evolution of Management Thought

Concept, nature, scope and significance of management; contribution to management thought by F.W.Taylor, George Elton Mayo, H.Fayol and C.K.Prahalad, Role of Managers.

Unit – III: Function of Management:

Planning, Meaning, types and steps in the process of planning; Organizations: Meaning and types of delegation, decentralization; Maslow's and Herzberg's theories of motivation; Leadership – Concept and Leadership style; Coordination and cooperation – Concept and techniques.

Unit – IV: Managerial Control

Nature, definition, need for control; Process of control; Principles of control; Factors determining good control; Techniques of control – PERT and CPM.

Unit – V: Information System and Quality Management

Information system – Need, types, developing an information system; TQM – Concept, need, advantages and disadvantages; Concept of ISO 9000 and ISO 14000 quality systems; Statistical process control.

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Books Recommended

1. Vasisth, Neeru : Business Organization and Management
Taxman Academic, New Delhi
2. Rao, P.Subha : Principles of Management – Himachal
Publishing House, New Delhi
3. Sharma, Bhall and Gupta : Principles of Management, Kalyani Publishers,
New Delhi
4. Prasad. L.M. : Management Theory and Practice, Sultan Chand
New Delhi
5. Koontz Edition : Principles of Management, Tata MCGraw Hill,
1st 2008
6. Chandan, J.S : Management Concepts and Strategies, Vikas
Publications, New Delhi
7. Stoner Freeman & Gilbert Jr : Management, Prentice Hall of India, 6th Edition.
8. Robbins & Coulter : Management, Prentice Hall of India, 8th Edition.
9. Robbins S.P & Decenzo Davis A. : Introduction of Management Science. Essential
Concepts and Applications, Pearson Education
10. Hillier Frederick and Hillier Mark S. : Introduction to Management Science: A
Modeling and Case Studies Approach with
Spreadsheets. Tata McGraw Hill, 2008
11. Rao, V.S.P & Krishna, V.Harri : Management – Text and Cases, Excel Book Pub,
New Delhi

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Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

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GOVERNMENT COLLEGE FOR WOMEN PARADE

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B.COM - II SEMESTER (CBCS)

SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM FOR B.COM

Course	Course number	UGC classification	Credit	Total	Total credit
English		English	4+2	6	
Advanced Financial Accounting	UBCTC211	DSC -1B	4+2	6	22
Contemporary Management	UBCTC212	DSE - 2B	4+2	6	
Environmental Sciences (EVS - 1)		AECC	2	2	
Communication English / MIL - 1		AECC	2	2	
Total Credit					22

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GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU
(An Autonomous College) NAAC Accredited 'A'

B. COM (SEMESTER- II)

ADVANCED FINANCIAL ACCOUNTING

C.No. :UBCTC201
Credit: 6
Time: 3 Hours

Internal Assessment = 20 Marks
External exam. = 80 Marks
Total = 100 Marks

(Syllabus for examination to be held in May 2017, 2018, 2019)

Objective: This course provides the students with a detailed knowledge of accounting principles, concepts, techniques and their application to develop an ability and skills in practical work situation.

Unit-I: Hire Purchase System

Meaning and importance, basic terms used in hire purchase and instalments system, difference between hire purchase and instalment system; Journal entries and ledger accounts in the books of both the parties viz. vendor and vendee-when cash price is given, when cash price is not given, when rate of interest is given, when rate of interest is not given, when amount of instalment is given, when amount of instalment is not given, annuity method and default and repossession.

Unit-II: Royalty

Meaning of various terms used, Journal entries and ledger accounts in the books of both the parties viz., Lessor and Lessee

Unit-III

Valuation of Goodwill

Meaning, Nature and Characteristics, Factors, Classification, Need and Methods of valuation of Goodwill (1) Average profit method- Simple Average profit method and Weighted Average profit method, (2) Super profit method (3) Capitalisation Method – Capitalisation of super profit method and Capitalisation of average profit method & (4) Annuity Method.

Valuation of Shares:

Need for valuation, factors affecting the value of shares, methods for computation of value of shares

Unit IV: Insolvency Accounts: Insolvency of sole proprietor-Meaning, conditions, various types of creditors- list to be prepared, laws governing settlement of accounts, difference



between Presidency Towns Insolvency Act ,1909 and Provincial Insolvency Act ,1920, Preparation of statement of affairs and deficiency accounts.

Unit –V: Insurance Claims

Meaning of Insurance claims, Steps for ascertaining insurance claims; Computation of loss of stocks with abnormal items including consequential loss of profit and application of average clause.

REFERENCES

1. Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons
2. Kumar, Anil S. – Advanced Financial Accounting – Himalaya Publication House
3. Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
4. Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)
5. Sr. K. Paul : Accountancy, Volume –I and II (New Central Book Agency, Kolkatta)
6. R. K..Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)
7. Dr. L. S. Porwal : Accounting Theory (Tata McGraw Hill)
8. Robert Anthony, D. F. Hawkins & K. A. Merchant : Accounting Text & Cases (Tata McGraaw Hill)
9. Dr. S. N. Maheshwari : Corporate Accounting (Vikas Publishing House Pvt. Lit. New Delhi)
10. Dr. Ashok Sehgal & Dr. Deepak Sehgal : Advanced Accounting (Taxmann, New Delhi)

NOTE FOR PAPER SETTER

Equal weightage shall be given to all the units of the syllabus. The external paper shall be of the two sections viz, A & B.

Section-A: This section will contain five short answer questions selecting one from each unit. Each question carry 4 marks .A candidate is required to attempt all the five questions. Total weightage to this section shall be 20 marks.

Section-B: This section will contain ten long answer questions of 12 marks each. Two questions with internal choice will be set from each unit . A candidate has to attempt any five questions selecting one from each unit. Total weightage to this section shall be 60 marks.

60% weightage should be given to problems demanding numerical solutions.



GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU
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B. COM (SEMESTER- II)

CONTEMPORARY MANAGEMENT

C.No. :UBCTC202
Credit: 6
Time: 3 Hours

Internal Assessment= 20 Marks
External exam. = 80 Marks
Total = 100 Marks

(Syllabus for examination to be held in May 2017,2018, 2019)

Objective: The basic objective of this course is to provide knowledge about contemporary issues in the business management & organization.

Unit-1: Globalisation & Comparative Management

Globalisation of management, changing profile of business environment; Different forms of international business; Managerial functions in global business; Diversity in management practices; Management styles in different nations; Japanese Vs. Korean management style; Comparative analysis of American, Japanese and Chinese leadership style.

Unit-II: Knowledge Management

Concept, drivers and cross functional areas of knowledge management; Total quality management- Evolution, basic of TQM, approaches to quality management by Deming, Juran and Crosby; Six sigma- Concept, steps involved in launching six sigma and benefits derived.

Unit-III: Management Of Change

Concept of change, nature of change, factors affecting change; Planned change- Objectives of planned change, process of planned change; Human response to change- Causes for resistance to change, overcoming resistance to change, conditions favouring change management; Challenges before managers.

Unit-IV: Business Ethics

Concept of ethics; Theories of ethics; Ethics in marketing, accounting & finance, HRM; Social responsibility-Concept and areas; Corporate governance-Concept; Corporate citizenship-Concept.



Unit-V:Advances in Management

Time management: Concept, need, techniques for effective time management, motivation for time management; Cross cultural management-Concept, need and importance; Disaster management-Concept and agencies

BOOKS RECOMMENDED

- 1 Rao, P. Subha : Management & Organisational Behaviour, Himalaya Publishing House, New Delhi
- 2 Rao, V.S. P & Krishna, V. Harri : Management-Text and Cases, Excel Book Pub., New Delhi
- 3 Singh, P. Kour, R. and KalyaniSingh, H : Principals of Management, Publishers, New Delhi.
- 4 Prasad, L.M :Management –Theory and Practice, SultanChand, New Delhi
- 5 Koontz : Principles of Management, Tata McGraw Hill,
- 6 Chandan, J.S : Management Concepts and Strategies, Vikas Publications, New Delhi
- 7 Gupta, S.K. and Joshy, R : Human Resource Management, Kalyani Publishers, New Delhi.
- 8 Robbins & Coulter : Management, Prentice Hall of India, 8th Edition.
- 9 Robbins S.P & Decenzo David : Introduction of Management Science: Essential Concepts and Applications, Pearson Education.
- 10 Awad Elias M, Ghaziri Hassan M. Knowledge Management, Pub. Pearson Education, New Delhi.

NOTE FOR PAPER SETTER

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B.COM THIRD SEMESTER (CBCS)

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SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM FOR B.COM

Course	Course Number	UGC classification	Credit	Total	Total credit
Fundamentals of Business Communication	UBCTC301	C	4+2	6	
Corporate Accounting	UBCTC302	C-6	4+2	6	
Indian Contract Act	UBCTC303	C-7	4+2	6	
Any one of the course		SEC-1	4	4	
Entrepreneurship for Small Business	UBCTS307				22
Management Information System	UBCTS308				
					22

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GOVERNMENT COLLEGE FOR WOMEN PARADE

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B.COM. THIRD SEMESTER (CBCS)

FUNDAMENTALS OF BUSINESS COMMUNICATION

C.No. UBCTC301
Credit: 6
Time: 3.00 Hrs

Max Marks = 100
Internal assessment = 20
External exam. = 80

(Syllabus for examination to be held in Dec. 2017, 2018, 2019)

OBJECTIVE: To impart knowledge about basic communication to enable the students to think, observe and express effectively in this competitive world.

UNIT-I: INTRODUCTION

Communication - Meaning, definition, features and importance; Factors Contributing to the importance of communication; Difference between general and technical communication; Process of communication; Barriers to communication and measures to overcome them; Principles of effective communication including 7 Cs.

UNIT-II: COMMUNICATION CHANNELS

Formal communication- Meaning, merits, demerits and types of formal communication; Informal communication – Meaning, importance and types; Formal Vs informal communication; Factors influencing organizational communication.

UNIT-III: VERBAL AND NON VERBAL COMMUNICATION

Oral Communication-Meaning, salient features, methods, need for learning oral communication skills; Principles of effective oral communication; Advantages and disadvantages of oral communication; Written Communication- Meaning, characteristics, methods, merits and demerits of written communication; Types of non-verbal communication; Improving non-verbal communication.

UNIT-IV: LETTER WRITING AS A TOOL OF COMMUNICATION

Business letters- Meaning, essentials of an effective business letter, structure of a business letter; Guidelines for drafting an enquiry letter; Circular letter – Meaning, objectives and situations when circular letter is written; Office memorandum - Meaning and drafting a memo; Report-Meaning, characteristics of a good business report and types of business reports.



UNIT-V: TECHNOLOGY AND BUSINESS COMMUNICATION

Role of technology in communication; Advantages and disadvantages of technology in business communication; Concept & importance of E-communication; Types of E-communication: E-mails, text messaging, instant messaging, video conferencing, social networking.

BOOKS RECOMMENDED

1. C.S Rayudu : Business Communication, Himalaya Publishing House, New Delhi
2. Varinder Kumar & Bodh Raj : Business Communication, Kalyani Publishers, New Delhi.
3. Rajinder Pal & J.S Korlakalli : Essentials of Business Communication, Sultan Chand and Sons
4. P.D Chaturvedi : Business Communication, Pearson Education, New Delhi
5. Bovee and Thill : Media K: Principles of effective oral communication. Business Communication Today, Pearson Publication

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Section A: Five short questions selecting one from each unit will be set. Each question carries two marks and answer to each question shall be of 50-60 words. All questions are compulsory.

Section B: Seven medium answer questions, selecting at least one from each unit will be set. A candidate has to attempt any five. Each question carries 5 marks and answer to each question shall be within 200-250 words.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any three. Each question carries 15 marks and answer to each question shall be within 500-600 words.

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B.COM. THIRD SEMESTER (CBCS)

CORPORATE ACCOUNTING

C.No.UBCTC302
Credit: 6
Time: 3.00 Hrs.

Max Marks = 100
Internal assessment = 20
External exam. = 80

(Syllabus for examination to be held in Dec. 2017, 2018, 2019)

OBJECTIVE: The contents of the paper 'Corporate Accounting' have been designed to impart basic knowledge of various aspects of accounting of corporate world.

UNIT – I: JOINT STOCK COMPANIES

Theory: Meaning, nature and types of Joint Stock Companies, Rules regarding managerial remuneration; Types of capital shares and debentures

Practical: Preparation of income statement and position statement including their relevant schedule

UNIT – II: BANKING COMPANIES

Theory: Meaning and types, various types of deposits and advances; Concept of NPAs(Non performing assets); Capital adequacy, stress test and balance sheet

Practical: Preparation of profit and loss account & balance sheet of banking companies and their relevant schedules

UNIT – III: ACCOUNTING FOR INSURANCE COMPANIES

Theory: Various types of insurance companies and insurance business; Various terms used like- Life fund, insurance, reinsurance, retrocession, indemnity etc.

Practical: Preparation of revenue account and balance sheet as per prescribed form; Valuation balance sheet and determination of Profit in life insurance business and general business

UNIT – IV: MERGERS AND ACQUISITIONS

Theory: Concept of mergers and acquisitions, demergers; Computation of purchase consideration by various methods

Practical: Passing of journal entries and preparation of accounts for mergers and acquisition

UNIT -V: HOLDING AND SUBSIDIARY COMPANIES

Theory: Concept of holding and subsidiary companies; Introduction to various terms like cost of control, capital reserve, minority interest, capital and revenue profit, consolidated balance sheet

Practical: Preparation of consolidated balance sheet; Computation of capital and revenue profit, minority interest, cost of control, Treatment of unrealized profit, revaluation of assets and liabilities of subsidiary company, mutual owing, bonus issue and proposed dividend (Simple Problems only).



TEXT BOOKS

- 1 Jain, S.P & Narang, K.L : Corporate Accounting, Kalyani Publishers, New Delhi.
- 2 Shukla, M.C, Grewal, T.S & Gupta, S.C : Advance Accounts Vol-I & II, S. Chand Pub., New Delhi
- 3 Maheshwari, S.N & Maheshwari, S. : Advance Accounts Vol-I & II, Vikas Pub. New Delhi

REFERENCES BOOKS

- 1 Pillai, R.S.N, Bagavathi & Uma, S. : Fundamentals of Adv. Accounting, Vol -I &II, S. Chand Pub. New Delhi
- 2 Gangwar, Sharad & Gangwar, K. : Financial Accounting, Himalaya Publishing House, New Delhi
- 3 Rajasekaran : Financial Accounting, Pearson Pub., New Delhi
- 4 Singhal & Roy : A Text book of Financial Accounting, Vayu Education of India, New Delhi
- 5 Banerjee : Financial Accounting-Concepts, Analysis, Methods and Uses, PHI Learning Pub., New Delhi
- 6 Bhatia and Arora : Financial Accounting, Alpha Pub., New Delhi
- 7 Gupta : Financial Accounting for Management, Pearson Pub., New Delhi
- 8 Mehra & Pankaj : Accounting in Corporate Business, Alpha Pub., New Delhi.

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Section B: Seven medium answer questions, selecting at least one from each unit will be set. A candidate has to attempt any five. Each question carries 5 marks and answer to each question shall be within 200-250 words.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any three. Each question carries 15 marks and answer to each question shall be within 500-600 words.

60% weightage should be given to problems demanding practical solution

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B.COM. THIRD SEMESTER (CBCS)

INDIAN CONTRACT ACT

C.No. UBCTC303
Credit:6
Time: 3.00 Hrs.

Max Marks = 100
Internal assessment = 20
External exam. = 80

(Syllabus for examination to be held in Dec. 2017, 2018, 2019)

OBJECTIVE: The basic objective of this course is to provide knowledge about Indian Contract Act

UNIT-I: LAW OF CONTRACT

Contract - Definition and essential elements of a valid contract; Kinds of contract – Void, voidable, valid, express, implied, executed unilateral and bilateral contract; Offer – Definition, legal rules as to offer; Acceptance – Definition, legal rules as to acceptance; Free consent - Definition, legal implications of coercion, undue influence, fraud, misrepresentation and mistake.

UNIT-II: LAW OF CONTRACT

Consideration—Definition, legal rules as to consideration; Capacity to contract – Contract with minor, contract with persons of unsound mind, persons disqualified from contracting by law. Discharge of contract; Remedies for breach of contract.

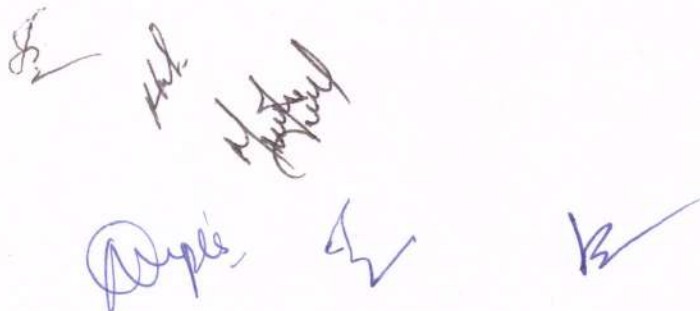
UNIT-III: CONTRACT OF BAILMENT & PLEDGE AND INDEMNITY & GUARANTEE

Bailment and Pledge – Bailment definition, essentials, rights and duties of bailer and bailee; Rights and obligation of finder of lost goods; Pledge – Definition, essentials, rights and duties of pawnor and pawnee;

Indemnity and Guarantee – Contract of indemnity, definition, rights of indemnity holder when sued and rights of indemnifier; Contract of guarantee - Definition, features, rights and liability of surety.

UNIT-IV: CONTRACT OF AGENCY

Definition & Essentials of Agency; Test of Agency; Requirements for becoming a Principal & an agent; Creation of Agency; Kinds of Agents; Extent of agents authority; Rights & Duties of an agent; Rights & Duties of a Principal; Difference between sub-agent & substituted agent; Termination of Agency.



UNIT V: SPECIAL CONTRACTS

Sale of Goods Act – Essential of contract of sale, Difference between sale and agreement to sell, rights of an unpaid seller; Conditions and warranties-Difference between condition and warranty, implied conditions and warranties; Unpaid seller – Meaning and rights of unpaid seller against goods and buyer.

BOOKS RECOMMENDED

- 1 Bulchandani, K.R. : Business Law for Management, Himalaya Pub. House, New Delhi.
- 2 Chawla and Garg : Business Law, Kalayani Publishers, New Delhi
- 3 Kapoor N.D : Business Law, Sultan Chand & Sons, New Delhi
- 4 Gulshan J.J : Business Law Including Company Law, New Age International Publisher
- 5 Kuchhal M.C. : Business Law, Vikas Publication
- 6 Singh Avtar : The Principles of Mercantile Law, Eastern Book Company, Lucknow
- 7 Maheshwari & Maheshwari : Business Law, National Publishing House, New Delhi
- 8 Chadha P.R. : Business Law, Galgotia Publishing Company, New Delhi
- 9 Bhushan Bharat, Abbi Rajni : Business & Industrial Law, Sultan Chand, New Delhi

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Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any three. Each question carries 15 marks and answer to each question shall be within 500-600 words.

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**GOVERNMENT COLLEGE FOR WOMEN PARADE
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B.COM. THIRD SEMESTER (CBCS)

ENTREPRENEURSHIP FOR SMALL BUSINESS

C.No. : UBCTS307
Credit:4
Time:300 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in Dec. 2017, 2018, 2019)

OBJECTIVES: To provide exposure to the students regarding entrepreneurial culture so that they can set and manage their own small units.

UNIT – I: INTRODUCTION TO ENTREPRENEUR AND ENTREPRENEURSHIP

Entrepreneur-Meaning, characteristics of an entrepreneur, role, Entrepreneurial traits; Types of entrepreneurs; Entrepreneur, Intrapreneur Vs Professional Manager; Entrepreneurship-Concept, factors responsible for emergence of entrepreneurship, relevance of entrepreneurship in career growth; Women entrepreneurs-Importance and factors hindering their growth. Case Study: Any one successful Indian woman entrepreneur.

UNIT – II: ENTREPRENEURIAL BEHAVIOUR AND ENTREPRENEURIAL DEVELOPMENT PROGRAMME

Entrepreneurial behaviour- Definition, characteristics; Reasons for promoting entrepreneurs; Psychological theories (Maslow and McClelland and – Achievement motivation); Definition and objective of EDPs, features of a sound EDP; Role of state in fostering entrepreneurial development: NSIC, SSIC& DICs.

UNIT- III: ENTREPRENEURIAL SUSTAINABILITY

Public and private system of stimulation, support and sustainability of entrepreneurship; Requirement, availability and access to finance, marketing assistance, technology and industrial accommodation; Role of entrepreneurs associations and self-help groups; The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.

UNIT IV: PROJECT ANALYSIS AND FINANCIAL ANALYSIS

Concept of project and classification of project; Project report; Project design; Project appraisal; Financial analysis(Basic concepts) - Ratio analysis, break even analysis, profitability analysis, social cost- benefit analysis; Budget and planning process.

UNIT – V: ENTREPRENEURSHIP AND SMALL SCALE INDUSTRIES

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SSIs – Conceptual frame work, definition of SSI undertaking, SSI policy statement - 1991; Latest policy measures of the Govt. of J & K for SSI sector; Challenges before small scale industries in the era of globalisation ; Role of small business in economic development; Export potential of small units; TQM in SSIs – Concept, process; Brief introduction to International Standard Organisation (ISO)

BOOKS RECOMMENDED

1. Agarwal , Punam and Kaur, Amandeep : Entrepreneurship and Small Business, S. Pub.Vikas & Co. New Delhi.
2. Desai, Vasant : Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.
3. Gupta, C.B. : Entrepreneurial Development in India, Sultan Chand Publishers, New Delhi
4. Gupta, C. B. & Khanka, S.S. : Entrepreneurship and Small Business Management, Sultan Chand Publishers, New Delhi

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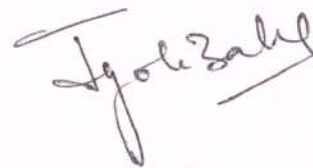
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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'

B.COM. THIRD SEMESTER (CBCS)

MANAGEMENT INFORMATION SYSTEM

C.No. UBCTS308
Credit: 4
Time: 3.00 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in Dec. 2017, 2018, 2019)

OBJECTIVES: To provide exposure to the students regarding the management information system.

UNIT-I: AN OVERVIEW OF MANAGEMENT INFORMATION SYSTEMS (MIS)

Concept & definition of MIS - MIS Vs Data processing; MIS & decision support systems; MIS & information resources management; End user computing, MIS structure ; Managerial view of IS; Role and functions of MIS at different levels of management.

UNIT-II: FOUNDATION OF INFORMATION SYSTEMS

Introduction to information system in business ; Fundamentals of information systems; Solving business problems with information systems; Types of information systems; Effectiveness and efficiency criteria in information system; Frame work For IS and process of IS development.

UNIT-III: CONCEPT OF PLANNING & CONTROL OF IS

Concept of IS organizational planning , planning process ; Computational support for planning ; Characteristics of control process; Nature of IS control in an organization; IS planning, determination for information requirements; Business systems planning; End means analysis ; Organizing the plan.

UNIT-IV: BUSINESS APPLICATIONS OF INFORMATION TECHNOLOGY

Internet & electronic commerce; Intranet, Extranet & Enterprise Solutions; Information system for business operations; Information system for managerial decision support; Information system for strategic advantage.

UNIT-V: ADVANCED CONCEPTS IN INFORMATION SYSTEMS

Enterprise resource planning; Supply chain management; Customer relationship management and procurement management; Systems analysis and design; System development life cycle; Cost benefit analysis ; Detailed design - Implementation.

BOOKS RECOMMENDED

1. Management Information System: O Brian, TMH.



2. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.

3. Information System for Modern Management: Murdick, PHI.

4. Management Information System: Jawadekar, TMH.

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries two marks and answer to each question shall be of 50-60 words. All questions are compulsory.

Section B: Seven medium answer questions, selecting at least one from each unit will be set. A candidate has to attempt any five. Each question carries 5 marks and answer to each question shall be within 200-250 words.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any three. Each question carries 15 marks and answer to each question shall be within 500-600 words.

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GOVERNMENT COLLEGE FOR WOMEN PARADE

(An Autonomous College) NAAC accredited 'A'

B.COM FOURTH SEMESTER(CBCS)

SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM FOR B.COM IV SEMESTER

Course	Course Number	UGC classification	Credit	Total	Total credit
Business Communication Skill and Development	UBCTC411	C	4+2	6	
Direct Tax Laws	UBCTC412	C	4+2	6	
Corporate Laws	UBCTC413	C	4+2	6	
Any one of the course		SEC-1	4	4	
1. Micro Economics	UBCTS414				22
2. Customer Relationship Management	UBCTS418				
					22

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GOVERNMENT COLLEGE FOR WOMEN PARADE

(An Autonomous College) NAAC accredited 'A'

B.COM. FOURTH SEMESTER (CBCS)

BUSINESS COMMUNICATION SKILL AND DEVELOPMENT

C.No. UBCTC411
Credit: 6
Time: 3.00 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam. = 80

OBJECTIVE: The basic objective of this course is to develop the communication skills.

(Syllabus for examination to be held in May. 2018, 2019, 2020)

UNIT-I: INTRODUCTION

Nature of communication; Purpose of communication; Essential of global communication; Classification of effective communication; Communication models (Any two models), audience analysis; Myth and realities of communication; Communication as an aid to self development.

UNIT-II: READING AND WRITING SKILLS

Reading: Components of reading skills, factors affecting reading skills, techniques for improving reading efficiency, guidelines for effective reading.

Writing- Process of written communication, essentials of effective written communication, organised presentation of matter (Factual/Informative, descriptive or persuasive); Problems relating to written communication

Writing Resume: Nature and importance of resume; Components of resume; Difference between resume and curriculum vitae; Preparation of curriculum vitae

UNIT-III: LISTENING SKILLS

Nature of listening, significance of listening, types of listening, barriers to active listening, guidelines to develop listening skills, techniques of listening.

UNIT-IV: GROUP COMMUNICATION

Meaning and nature of groups, types of groups, techniques of group decision, advantages and disadvantages of group decision making.

Meetings: Meaning and importance of meetings, role of chairperson and participants in a meeting; Methods of effective participation, tips for the conduct of an effective meeting.

UNIT- V: CONFLICT AND NEGOTIATING SKILLS

Conflict- Nature of conflict, functional and dys-functional conflicts, common approaches to resolve conflict; Negotiation- Meaning and nature of negotiation, process of negotiation, factors affecting negotiation, guidelines for developing negotiation skills; Role of communication in negotiation.

REFERENCE BOOKS

- 1 T.N Chhabra & Ranjan Bhanu : Business Communication, Sun India, New Delhi
- 2 Chaturvedi, P.D : Business Communication, Pearson Education, New Delhi
- 3 Meenakshi Raman : Technical Communication, Oxford University Press
- 4 Pal Rajinder & Korlakalli J.S : Essentials of Business Communication, Sultan Chand Publishers, New Delhi
- 5 Ramesh, M.S & Pattanshetti, C.C : Business Communication, R. Chand and Co., New Delhi.
- 6 Rohini Aggarwal : Business Communication, Organisation and Management, Taxman's Publisher, New Delhi.
- 7 Lesikar, R.V & Pettet Jr. J.D : Business Communication: Theory and Application, Tata McGraw Hill
- 8 Taylor, Shinley : Communication for Business, Pearson Education, New Delhi
- 9 Bovee, C.L. et al. : Business Communication Today, Pearson Education, New Delhi

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

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GOVERNMENT COLLEGE FOR WOMEN PARADE

(An Autonomous College) NAAC accredited 'A'

B.COM. FOURTH SEMESTER (CBCS)

DIRECT TAX LAWS

C.No. UBCTC412
Credit: 6
Time: 3.00 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in May 2018, 2019, 2020)

Objective: The basic objective of this course is to provide knowledge of basic concepts and practice of income tax to the students.

UNIT – I

Basic Concepts of Income Tax: Basic concept-Income, agricultural income, person, assesses and its types, assessment year, previous year, exempted incomes u/s 10; Basis of charge- Residential status and incidence of tax, Set off and Carry Forward of Losses.

UNIT – II

Income under the head 'Salaries':

Theory: Meaning and Characteristics of Salary; Provident Funds and its types; Allowances and its types; Perquisites (Perks) and its types; Profits in lieu of Salary: Gratuity, Commuted Pension and Leave Encashment.

Practical: Calculation of taxable income under the head Salaries.

UNIT – III

Income under the head 'House Property' and 'Capital Gains'

Theory: House Property: Types of Rental Values: ARV, MRV, FRV, ERV, NAV and Standard Rent. Deduction u/s 24. Determination of Annual Value under Let-out house and Self-Occupied house.

Capital Gains: Meaning of Capital Assets and its Types, Short term capital gain, Long term capital gain, Indexing of Cost of acquisition and improvement, Net Consideration

Practical: Computation of 'Income from House Property'

Computation of LTCG and STCG (excluding exemptions).

UNIT – IV

Income under the head 'Business and Profession'

Theory: Meaning of business and profession; General principles governing assessment of business income, Various Systems of accounting, Expenses Expressly allowed to be deducted, Inadmissible Expenses; Professional receipts and Professional payments.



Practical: Computation of income under the head 'Business and Profession'.

UNIT – V

Income under the head 'Other Sources'

Theory: General and Specific Incomes; Grossing up of income; Interest on Securities, Various types of securities; Concept of Casual Income; Aggregation of income.

Practical: Computation of income under the head 'Other sources'

Calculation of gross total income.

TEXT BOOKS

- 1 Gaur and Narang : Income Law and Practice, Kalyani Pub; New Delhi.
- 2 Singhanian, V.K & Singhanian, M. : Students Guide to Income Tax, Taxman Pub., New Delhi
- 3 Ahuja, Garish and Gupta, Ravi : Systematic Approach to Income Tax, Bharat Law House, New Delhi.

REFERENCE BOOKS

- 1 Tuli, Arvind & Chadha Neeru : Income Tax and Wealth Tax, Kalyani Pub., New Delhi
- 2 Chandra, Goyal, Shukla : Income Tax and Practice, Pragati Prakashan, Delhi
- 3 Pagare, Dinkar : Law and Practice of Income Tax, Sultan Chand, New Delhi

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.









GOVERNMENT COLLEGE FOR WOMEN PARADE

(An Autonomous College) NAAC accredited 'A'

B.COM. FOURTH SEMESTER (CBCS)

CORPORATE LAWS

C.No. UBCTC413
Credit: 6
Time: 3.00 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in May 2018, 2019, 2020)

OBJECTIVE: The basic objective of this course is to provide the knowledge of concepts of corporate laws to the students.

UNIT-I: INTRODUCTION TO CORPORATE LAW

Meaning and features of a company; Stages in formation of company; Types of companies; Difference between private and public company, Conversion of private company into public company, special privileges of a private company; Salient features of Companies Act-2013.

UNIT-II: DOCUMENTS

Memorandum of Association: Meaning, contents and procedure for alteration of memorandum of association; Doctrine of ultra vires; Articles of association: Meaning, contents and its alteration; Doctrine of indoor management; Prospectus :Meaning and contents.

UNIT-III: APPOINTMENT OF DIRECTORS

Appointment of directors; Qualifications, powers, duties and liabilities of directors; Removal of Directors; Legal provisions relating to remuneration.

UNIT-IV: MEETINGS & WINDING UP OF A COMPANY

Meaning, essentials of a valid meeting; Annual general meeting and extra ordinary general meeting; Postal Ballot, E-Voting; Resolution: Meaning, legal provision pertaining to ordinary, special and resolution requiring special notice; Registration of resolution and agreements









UNIT V: WINDING UP OF A COMPANY

Introduction, modes of winding up, legal provisions for compulsory winding up, voluntary winding up, members and creditors winding up; Consequences of winding up.

BOOKS RECOMMENDED

- | | | | |
|---|-----------------|---|--|
| 1 | Chawla and Garg | : | Company Law, Kalyani Publisher, New Delhi |
| 2 | Kapoor ,N.D. | : | Elements of Mercantile Law, Sultan Chand Publications. |
| 3 | Gogna,P.P.S.. | : | A Text Book of Company Law ,Sultan Chand Publications |
| 4 | Singh, Harpal | : | Indian Company Law, Galgotia Publishing Company |
| 5 | Kapoor ,N.D. | : | A Book of Company Law, Sultan Chand Publications |
| 6 | Bagrial, A.K. | : | Company Law, Vikas Publishing House, New Delhi |

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

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GOVERNMENT COLLEGE FOR WOMEN PARADE

(An Autonomous College) NAAC accredited 'A'

B.COM. FOURTH SEMESTER (CBCS)

MICRO ECONOMICS

C.No. UBCTS414
Credit: 4
Time: 3.00 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in May 2018, 2019, 2020)

OBJECTIVE: The objective of this course is to develop basic understanding about the economic concepts, tools and techniques for rational business decisions.

UNIT-I: INTRODUCTION AND UTILITY ANALYSIS

Nature, scope of micro economics; Utility- Meaning, Law of diminishing marginal utility, Law of equi-marginal utility; Concept of consumer surplus; Indifference curve analysis.

UNIT-II: DEMAND ANALYSIS

Demand function-Meaning, types and determinants, Law of demand; Elasticity of demand — Meaning, types and its measurement.

UNIT-III: SUPPLY ANALYSIS

Supply function: Meaning and its determinants; Law of supply; Market equilibrium; Price ceiling and its effects.

UNIT-IV: PRODUCTION AND COST ANALYSIS

Cost analysis-Kinds of costs, short run and long run cost functions ; Factors of production, fixed and variable inputs; Law of variable proportions; Law of returns to scale; Economies and diseconomies of scale.

UNIT - V: MARKET STRUCTURES AND PRICE DETERMINATION

Different market structures and their characteristics, short run and long run price- output decisions under perfect competition, monopolistic competition, monopoly and oligopoly(Kinked Demand Curve).

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

BOOKS RECOMMENDED

- | | | | |
|---|---------------|---|--|
| 1 | Chopra P.N. | : | Economic Theory, Kalyani Publishers, New Delhi |
| 2 | Ahuja H.L. | : | Advance Economic Theory, S.Chand, New Delhi |
| 3 | Mehta P. L. | : | Managerial Economics, S.Chand ,Delhi |
| 4 | Mehta P. L. | : | Managerial Economics, Sultan Chand & Sons. |
| 5 | Koutsoyiannis | : | A Modern Micro Economics, Macmillan Press Ltd. |
| 6 | Dwivedi D.N | : | Principles of Economics, Vikas Publishing House Pvt. Ltd., New Delhi |
| 7 | Mithani, D.M | : | Micro Economics, Himalaya Publishing House, New Delhi |
| 8 | Misra & Puri | : | Principles of Micro Economics, Himalaya Publishing House, New Delhi |

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'

B.COM. FOURTH SEMESTER (CBCS)

CUSTOMER RELATIONSHIP MANAGEMENT

C.No:UBCTS418

Credit: 4

Time: 3.00 Hrs.

Max. Marks = 100

Internal assessment = 20

External Exam. = 80

(Syllabus for examination to be held in May 2018, 2019, 2020)

OBJECTIVE: The objective of the course is to impart basic knowledge of the customer relationship management and e-CRM

UNIT- I: INTRODUCTION

Customer relationship management: Changing nature of marketing and customer service; Introduction to CRM, history and development of CRM; Dimensions of CRM, nature of CRM, goals of CRM, advantages of CRM

UNIT- II: RELATIONSHIP MARKETING

Meaning, relationship marketing and customer relationship management: Organisation and CRM, customer value and customer satisfaction; CRM as an integral business strategy; business environment of CRM; CRM business models.

UNIT III: CONSUMER RESEARCH & CRM TECHNOLOGY

Consumer research & CRM strategy; CRM and financial aspect of business; Sales strategy and CRM; CRM and technology; Marketing strategy and CRM; CRM & marketing automation and communication.

UNIT- IV: CRM IN VARIOUS SECTORS

CRM in services marketing- CRM in banking, CRM in insurance, CRM in hospital industry, CRM in airlines, CRM in hotels, CRM in telecom, CRM in pharmaceutical industry, CRM in retailing, CRM in manufacturing.

UNIT V: E - CRM

Concept, internet strategies facilitating CRM – including personalisation, collaborative filtering, data mining, data warehousing and real-time profiling; CRM and data management; Technology and data platforms; Database and customer data development

BOOKS RECOMMENDED

- 1 Alok Kumar, Rakesh Sharma & Chhabi Sinha : Customer Relationship Management- Concepts & Application, Dreamtech Press.
2. R. Baran, R. Galka : Customer Relationship Management, Cengage Learning.
- 3 Buttle, Francis : Customer Relationship Management, Elsevier Publishing.
- 4 Paul Greenberg : CRM at the Speed of Light - Essential Customer Strategies for the 21st Century, Tata McGraw Hill.
- 5 Paul Greenberg & Marc Benioff : CRM at the Speed of Light - Social CRM Strategies, Tools, and Technologies for Engaging Your Customers, Tata McGraw Hill.

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM FIFTH SEMESTER (CBCS)

SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM FOR B.COM

Course	Course number	UGC classification	Credit	Total	Total credit
Communication English		AECC	2	2	
Cost Accounting	UBCTS501	SE	4	4	
Group I: Any one ❖ Auditing ❖ Security Analysis and Portfolio Management ❖ Fundamentals of Marketing Group II: Any one ❖ Tax Procedure and Practice (GST) ❖ Statistics for Managers ❖ Partnership Act	UBCTE502 UBCTE504 UBCTE505 UBCTE506 UBCTE508 UBCTE509	DSE-1 DSE-2	6+6	12	24
Any One of the Following ❖ Public Finance ❖ Tourism Management	UBCTE510 UBCTE511	GE	4+2	6	
Total Credit					

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM FIFTH SEMESTER (CBCS)

COST ACCOUNTING

SKILL ENHANCEMENT

C.No: UBCTS501
Credit: 4
Time: 2.30 Hrs

Max Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in Dec. 2018, 2019, 2020)

OBJECTIVE: To familiarize and acquaint the student with application of cost accounting techniques.

UNIT I: INTRODUCTION

Meaning, scope, objectives, advantages and limitations of cost accounting; Difference between cost accounting and financial accounting; Items excluded from cost accounts; Cost concepts and classifications; Elements of cost; Costing-An aid to management

Numerical: Preparation of cost sheet and tender (Quotation)

UNIT II: ACCOUNTING FOR MATERIALS

Meaning and classification of materials; Meaning and objectives of store keeping.

Numerical: Requisition for stores- Calculation of re-ordering level and Economic Ordering Quantity (Formula method only)

Methods of valuing/Pricing material issues-FIFO, LIFO, Simple average cost and weighted average cost method

UNIT III: ACCOUNTING FOR LABOUR

Concept of direct and indirect labour; Concept and treatment of overtime; Methods of wage payment; Idle time-Meaning and causes; Computation of incentives- Halsey plan, Rowan plan, Taylor's differential piece rate system.

UNIT IV: ACCOUNTING FOR OVERHEADS COSTS

Overheads- Meaning, classification, allocation, apportionment and absorption of overhead, Under and over-absorption.

Numerical: Methods of absorption of overhead-Direct labour hour rate and Machine hour rate

UNIT V: METHODS OF COSTING

Contract costing: Meaning and types of contracts; Concept of retention money and work in progress; Process costing: Meaning and features; Concepts of normal and abnormal wastage and abnormal gain

Numerical: Preparation of contract accounts and its reflection of items in the balance sheet.

BOOKS RECOMMENDED

- | | |
|-------------------------------------|---|
| 1. Narang, K.L. & Jain, S.P. | Cost Accounting: Theory and Practice, Kalyani Publishers, New Delhi. |
| 2. Khan and Jain | Cost Accounting. Tata McGraw, New Delhi. |
| 3. Jain, I.C. & Nigam, B.M.L. | Cost Accounting Principles and Practice, Prentice Hall of India, New Delhi. |
| 4. Pillai, R.S.N and Bhgavati, V. | Cost Accounting, Pub. S. Chand & Co. Ltd., New Delhi. |
| 5. Iyengar, S.P. | Cost Accounting, Sultan Chand & Sons, New Delhi. |
| 6. Pareek, Govind & Khandelwal, M.C | Cost & Management Accounting, RBD Professional Publication, Jaipur |

One question from each unit must be numerical in nature

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.







GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM FIFTH SEMESTER (CBCS)

AUDITING

(DISCIPLINE SPECIFIC ELECTIVE)

C.No. UBCTE502
Credit: 6
Time: 2.30 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in Dec. 2018,2019,2020)

Objective: To provide knowledge of Auditing Principles procedure and techniques in accordance with current requirements and professional standards.

UNIT: I INTRODUCTION

Auditing – Meaning, objectives, Classification of Audit. Difference between: a) Accountancy and Auditing; b) Auditing and Investigation. Basic Principles Governing an Audit as per Audit and Assurance standard (AAS-I). Advantages and Limitations of Audit Conduct of Audit : Continuous audit, Periodical Audit and Interim Audit. Auditing in Electronic Data. Processing environment (EDP)– Meaning, Problems and approaches. **Computer Assisted Audit Techniques (CAAT) - Meaning, Need and Types.**

UNIT: II AUDIT PLANNING, PROCEDURE AND TECHNIQUES.

Steps to be taken before commencement of an Audit. Audit Programme – Advantages and Disadvantages. Documentation – Meaning, Purpose, Audit note book.

Audit working papers – Meaning, purpose and essentials of good working papers - ownership and custody of working papers. Audit evidence – Concept, need, types, procedures, techniques of obtaining evidence.

UNIT: III INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT.

Internal Control – definition, purpose, scope, elements of Internal Control, limitations. Auditor and Internal Control. Internal Check – meaning, objectives, principles, advantages and disadvantages, Internal Audit, meaning, objectives, regulatory requirements as per (companies Act 2013), Reliance by statutory Auditor on Internal Auditors work.

UNIT: IV VOUCHING AND VERIFICATION

Vouching – meaning, objectives, kinds of vouchers. Points to be noted while vouching, vouching of cash book, Verification – meaning and objectives. Verification of assets and liabilities : land and building, plant and machinery, investments, stock – in – trade, trade debtors, cash in hand, sundry creditors loans, share capital and contingent liabilities.

UNIT: V COMPANY AUDITOR

Qualifications, Disqualifications, Appointment Rotation, Remuneration, Removal of Auditor, Audit Ceiling Rights, Duties and Liabilities of an Auditor under Companies Act 2013.
Auditors Report – Types and Contents.

SUGGESTED READINGS

1. Gupta, Kamal, Contemporary Auditing, TMH
2. Tandon, B.N., Principles of Auditing, S. Chand & Co.
3. Sharma, T.R., Auditing Principles & Problems, Sahitya Bhavan, Agra
4. Spicer & Pegler, Practical Auditing
5. Woolf, Emile, Auditing Today
6. Basu, Sanjib Kumar, Fundamentals of Auditing, Pearson
7. Auditing Assurance Standards and Guidelines issued by ICAI

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM FIFTH SEMESTER (CBCS)

FUNDAMENTALS OF MARKETING

(DISCIPLINE SPECIFIC ELECTIVE)

C.No. UBCTE505
Credit: 6
Time: 2.30 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in Dec.2018, 2019, 2020)

OBJECTIVE: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

UNIT-I: INSIGHT INTO MARKETING

Meaning, nature and scope of marketing; Fundamental marketing concepts; Marketing environment; Marketing ethics & social responsibility; Marketing challenges; Market targeting; segmentation and positioning.

UNIT-II: RESEARCH AND INFORMATION SYSTEMS IN MARKETING

Market research: Concepts, features & role; Sources of data; Primary and Secondary; Steps in marketing research; Marketing information system; Meaning and Component; Marketing intelligence system. Consumer Buying Behavior Process.

UNIT-III: PRODUCT, SERVICES AND BRAND MANAGEMENT

Concept & classification of products; Product life cycle: Strategies in different stages; Introduction to quality management system; New product development; Product design and packaging; Services marketing: 8Ps of Service Marketing; Brand management: Concepts and types.

UNIT-IV: DESIGNING PRICING AND DISTRIBUTION CHANNEL STRATEGIES

Pricing consideration & approaches; Pricing objectives & strategies, Factors considered when setting prices; Distribution channels functions; Channels managing decisions; Marketing communication; Advertising, sales promotion & personal selling.



UNIT V: EMERGING MARKETING TECHNIQUE

New trends in marketing and their importance: Neuro marketing, Content Marketing viral marketing, guerrilla marketing; Niche marketing; Relationship marketing and new technologies- Role of Information technology in Marketing, On-line marketing, email-marketing, Mobile marketing.

BOOKS RECOMMENDATIONS

1. Philip Kotler and Gary Armstrong, Principles of Marketing, Englewood Cliffs, Prentice Hall
2. Rajan Saxena, Marketing Management, Tata-McGraw Hill, New Delhi.
3. N.R.Nair, S.R.Nair, Marketing, Sultan Chand and Sons
4. Marchand and Vardharajan, An Introduction to Marketing, Vikas Publishing House.
5. Mon Dell and Larry Rosenberg, Marketing, Prentice Hall of India Ltd, New Delhi
6. Mohammad Amanatullah, Principles of Modern Marketing, Kalyani Publications New Delhi.
7. R.S.N.Pillai and V.Bhagavati, Modern Marketing, S.Chand and Company
8. Philip Kotler, Marketing Management, 11th Edition, Pearson Education.

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.



GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM FIFTH SEMESTER (CBCS)

STATISTICS FOR MANAGERS

(DISCIPLINE SPECIFIC ELECTIVE)

C.No. UBCTE508
Credit: 6
Time: 2.30 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in Dec. 2018, 2019, 2020)

OBJECTIVE: To develop an understanding of the basic statistical tools and their application in business, finance and economics.

UNIT-1: INTRODUCTION

Introduction: Meaning, functions, importance and limitations of statistics; Methods of data collection; Primary data and secondary data; Diagrammatic representation of data- Line diagrams, bar diagrams, pie charts and divided-bar diagrams; Diagrammatic representation of a frequency distribution: Frequency polygon, histogram, ogive and pie-chart.

UNIT –II: MEASURES OF CENTRAL TENDENCY

Definition, objectives and characteristics of measures of central tendency; Types and properties of averages: Computation Arithmetic mean; Harmonic mean, Median, Mode, Quartiles, Deciles, Percentiles.

UNIT-III: MEASURES OF DISPERSION AND SKEWNESS

Meaning, definitions; Types: Range, quartile deviation, mean deviation, standard deviation, coefficient of variation; concepts, meaning and types of Skewness:

UNIT-IV: CORRELATION AND REGRESSION

Correlation analysis: Meaning of correlation; Karl Pearson's coefficient of correlation; Calculation of the correlation coefficient from ungrouped data; Properties of the correlation coefficient; Advantages and limitations of the coefficient of correlation; Spearman's rank correlation coefficient

Regression analysis: Two lines of regression; Some important results relating to regression lines; Correlation coefficient and the two regression coefficients; Coefficient of determination



UNIT -V: INDEX NUMBERS AND TIME SERIES ANALYSIS

Index numbers: Definition, characteristic and uses of index numbers; Methods of constructing price and quantity indices (simple and aggregate); Value index; Comparison of Laspeyres' and Paasche's index numbers; Tests of adequacy; Chain-base index numbers; Base shifting and splicing ; Consumer price index numbers; Problems in the construction of index numbers ; Time series analysis: Components of time series and calculation of trend by moving average method and least square method.

SUGGESTED READINGS

1. R.I. Levin & D.S. Rubin, Statistics for Management, Pearson Education
2. Amir D. Aczel & Jayavel Sounderpandian, Complete Business Statistics, Tata McGraw-Hill
3. R.S Bhardwaj, Business Statistics, Excel Books
4. S P Gupta & M.P. Gupta, Business Statistics, Sultan Chand & Sons
5. G. C. Beri, Statistics for Management, Tata McGraw- Hill
6. A.M Goon, M.K Gupta & B, Dasgupta, Basic Statistics, World Press.
7. Hoel & Jessen, Basic Statistics for Business and Economics, John Wiley & Sons, New York.
8. Anderson, Sweeney and Williams, Statistics for Business and Economics, West Publishers

One question from each unit must be numerical in nature

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM FIFTH SEMESTER (CBCS)

TOURISM MANAGEMENT
(GENERAL ELECTIVE)

C.NO. UBCTE511
Credit: 6
Time: 2.30 Hrs.

Max Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in Dec. 2018, 2019, 2020)

OBJECTIVE: The course aims at imparting knowledge about the various concepts and principles related to tourism. It also highlights the tourism organizations, tourism product and emerging trends in tourism industry.

UNIT I: TOURISM CONCEPTS AND PRINCIPLES

Tourism-Elements, nature and characteristics of tourism; Types of tourism and their characteristics; Typology of tourism; Factors affecting tourism industry; Historical development of tourism; Major motivations and deterrents to travel; Tourism industry structure and components: Attraction, accommodation, awareness, ancillary activities.

UNIT II: TOURISM MANAGEMENT AND TOURISM MARKETING

Tourism management: Concept, levels, process and functions of management; Managerial aspects of tourism-Tourism planning concept, process, levels; Types: Sectoral, spatial, integrated, complex, centralized and decentralized; Urban and rural tourism planning; Tourism Marketing: Concept and Tourism Marketing Mix.

UNIT III: TOURISM ORGANIZATIONS

Tourism organization: Concept, principles, role, and functions of tourism organizations- UNWTO, PATA, ICAO, IATA, ASTA, UFTAA, ITDC, JKTDC, FHRI

UNIT IV: TOURISM BUSINESS ETHICS AND LAWS

Tourism business ethics: Concept, role and applicability in travel and tourism industry; Law and legislation relating to tourist entry, stay, departure and tourist safety and security; Preservation and conservation of environment and wildlife.

UNIT V: TOURISM IMPACT AND EMERGING TRENDS

Economic, environmental and socio-cultural impact of tourism; Emerging tourism trends- Types of Tourism, Meetings, Incentives, Conferencing, Exhibitions (MICE), sustainable tourism and digital technology tourism; National Green Tribunal's guidelines regarding tourism.

SUGGESTED READINGS

1. Tourism Principles and Practices, Sampad K. Swain & Jitendra M. Mishra, Oxford University Press
2. Tourism Principles and Practices, John R. Walker & Josielyn T. Walker, Pearson
3. Basics of Tourism, Krishan K, Kamra & Mohinder Chand, Kanishka Publishers

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Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM SIXTH SEMESTER (CBCS)

SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM FOR B.COM

Course	Course number	UGC classification	Credit	Total	Total credit
Communication English		AECC	2	2	
Management Accounting	UBCTS601	SE	4	4	
Group -1: Any one ❖ Multinational Business Finance ❖ Business Environment ❖ Retail Management	UBCTE602 UBCTE603 UBCTE605	DSE-3	6	12	24
Group-II: Any One ❖ Financial Management ❖ Goods and Service Tax ❖ Industrial Relations and Labour Laws	UBCTE606 UBCTE607 UBCTE608	DSE-4	6		
Any One of the Following ❖ Sales Management ❖ Economic and Commercial Geography ❖ Indian Economy	UBCTE610 UBCTE611 UBCTE612	GE	4+2	6	
Total Credits					



GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM SIXTH SEMESTER (CBCS)

MANAGEMENT ACCOUNTING

(SKILL ENHANCEMENT)

C.NO. UBCTE601
Credit: 4
Time: 3:00Hrs.

Max Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVE: To impart knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

UNIT-I: INTRODUCTION

Meaning, importance and limitations of Management Accounting, distinguish between Management Accounting, Cost Accounting and Financial Accounting. Analysis of Financial Statement using Accounting Ratios including Short-term Solvency Ratios: Current Ratio, Liquid Ratio, Absolute Liquidity Ratio; Long-term Solvency Ratios: Debt-Equity Ratio, Proprietary Ratio, Solvency Ratio; Efficiency Ratio: Debtors turnover Ratio, Stock turnover Ratio, Creditors turnover Ratio and Profitability Ratio: Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Operating Profit Ratio, Return on Investment Ratio.

UNIT-II: CASH FLOW STATEMENT

Meaning of Cash flow Statement; Concept of cash and cash equivalent; Classification of Cash Flow; Comparison between Cash Flow Statement and Fund Flow Statement; Significance and Limitations of Cash Flow Statement.

Numerical: Preparation of cash flow statement by Indirect Method.

UNIT-III : MARGINAL COSTING

Concept, Characteristics and Assumption of marginal costing; Absorption vs Marginal Costing; Brief introduction to various terms like Break even analysis, margin of safety, angle of incidence, cost volume profit analysis.

Numerical: Diagrammatic presentation of Break - even Chart. Preparation of Cost Volume Profit statement, computation of breakeven point, margin of safety and angle of incidence.

UNIT-IV: STANDARD COSTING

Theory: Meaning and purpose of standard costing, advantages and limitations; various types of material variances, labour variances and overhead variances.



Numerical: Computation of material cost variances, material price variance, material usage variance, material yield variance and material mix variance.

Labour Variance: Labour cost variance, idle time variance, labour rate variance, gang composition variance and labour efficiency variance.

UNIT-V: BUDGETARY CONTROL

Concepts and objectives of budgetary control; Merits and demerits of budgetary control; Fixed and flexible budget; Cash budget and master budget, Zero based budgeting

Numerical: Preparation of fixed and flexible budgets, cash budget.

BOOKS RECOMMENDED

1. Jawahar Lal, Cost Accounting, Tata McGraw Hill New Delhi
2. B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi
3. Bhabātor Banerjee, Cost Accounting –Theory and Practice, PHI Pvt. Ltd, New Delhi.
4. H. V. Jhamb, H. V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt Ltd, New Delhi
5. M. N. Arora, Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
6. M.C. Shukla, T.S. Grewal and M P. Gupta, Cost Accounting, Text and Problems, S. Chand & Co. Ltd., New Delhi
7. S.P. Jain and K. L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar
8. S. N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems, Shri Mahabir Book Depot, New Delhi

One question from each unit must be numerical in nature

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM SIXTH SEMESTER (CBCS)

MULTI NATIONAL BUSINESS FINANCE
(DISCIPLINE SPECIFIC ELECTIVE)

C.NO.UBCTE602
Credit: 6
Time:3.00Hrs.

Max Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in May 2019, 2020,2021)

OBJECTIVE: To equip students with tools and methods of analyzing aspects related to international financial systems, balance of payments and international financial markets, besides making them aware of mitigating FOREX risk.

UNIT-I: INTERNATIONAL FINANCIAL MANAGEMENT

An overview; Importance, nature and scope; Theories of International business; International business methods; Recent changes and challenges in IFM; International flow of funds-Balance of payments (BoP), fundamentals, of BoP, accounting components of BoP, factors affecting international trade flows; Agencies that facilitate international flows.

UNIT-II: INTERNATIONAL MONETARY SYSTEM

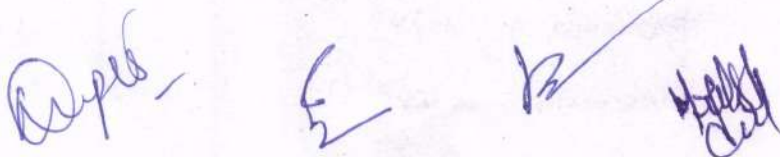
Evolution: Gold Standard, Bretton Woods system; The flexible exchange rate regime; the current exchange rate arrangements; The Economic and Monetary Union (EMU); Foreign exchange market-Function and structure of the FOREX markets, major participants, types of transactions and settlements dates, foreign exchange quotations, process of arbitrage, speculation in the forward market.

UNIT-III: CURRENCY FUTURES AND OPTIONS MARKETS

Overview of the other markets - Euro currency market, Euro credit market, Euro bond market; International stock market; Exchange rates: Measuring exchange rate movements, factors influencing exchange rates; Government influence on exchange rates - exchange rate systems; International arbitrage and interest rate parity; Relationship between inflation, interest rates and exchange rates ; Purchasing power parity.

UNIT-IV: LONG TERM ASSET -LIABILITY MANAGEMENT

Foreign direct investment; International capital budgeting; International capital structure and cost of capital; International financing- Commercial banks, International agencies and development



banks, International capital markets: Global Depository Receipt, American Depository Receipt and Foreign Currency Convertible Bond.

UNIT-V: SHORT-TERM ASSET-LIABILITY MANAGEMENT

International cash management: Accounts receivable management: Inventory management: Payment methods of international trade, trade finance methods: Export - Import Bank of India, recent amendments in EXIM policy, regulations and guidelines.

REFERENCES

1. P.G.Apte, International Financial Management, Tata McGraw-Hill, New Delhi
2. Alan C.Shapiro, Multinational Financial Management, Prentice Hall India Private Ltd.
3. Jeff Madura, International Financial Management, 6th edition, Thomson Publications.
4. Maurice D.Levi, International Finance, 3rd edition, Tata Mc Graw-Hill, New Delhi.
5. S.Eun Choel and Risnick Bruce, International Financial Management, Tata Mc Graw Hill
6. David K. Eiteman, Arthur, Stonehill and Michael H.Moffeth, Multinational Business Finance, Pearson Education.
7. P.K Jain, Josette Peyrard and Surendra S. Yadav, International Financial Management, Macmillan Publishers.
8. Prakash G. Apte, International Finance -A Business Perspective, Tata McGraw-Hill Publishing Co. Ltd.
9. Adrian Buckley, Multinational Finance, Third Edition, Prentice-Hall of India Pvt. Ltd.,
10. Melvin, International Money and Finance, Pearson Education.

NOTE FOR PAPER SETTER

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Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM SIXTH SEMESTER (CBCS)

BUSINESS ENVIRONMENT
(DISCIPLINE SPECIFIC ELECTIVE)

C.No. UBCTE603
Credit: 6
Time: 3:00Hrs.

Max Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVE: To expose the students to various environment factors related to the business.

UNIT-I: BUSINESS AND ITS ENVIRONMENT

Introduction to business; Characteristics of modern business; Scope of business; Concept and nature of business environment; Constituents of business environment: Internal, external, Micro and Macro environment; Impact of business environment on business decision; Techniques for environmental analysis: Strength, Weakness, Opportunities and Threat Analysis (SWOT); Political, Economic, Socio-Cultural and Technological (PEST) analysis, Porter's Five Forces Model-Analysis; Steps in environmental forecasting.

UNIT-II: ECONOMIC ENVIRONMENT

Concept and nature of economic environment; Critical elements of economic environment; Basic economic systems: Capitalism, socialism, mixed; Comparison among three economic systems; New economic policies: Liberalization, privatization and globalization; Foreign Exchange Management Act (FEMA); Monetary and fiscal policies.

UNIT-III: POLITICAL AND LEGAL ENVIRONMENT

Concept and nature of political and legal environment; Components of political and legal environment; Economic role of government: Regulatory role, promotional role, entrepreneurial role, planning role; Stock exchange: Concept and functions; SEBI: Objectives and functions.

UNIT-IV: SOCIO-CULTURAL ENVIRONMENT

Components of socio-cultural environment; Impact of socio-cultural environment on business; Culture and globalisation; Global competitiveness; Globalisation and its impact on Indian economy; Social Audit; Demographic environment: Population size, migration and ethnic aspects, birth rate, death rate and age structure; MNCs: Concept, advantages and disadvantages & Govt. policy towards foreign capital during post reform period.



UNIT -V: NATURAL AND TECHNOLOGICAL ENVIRONMENT

Natural environment: Meaning; Impact of business activities on environment: Air pollution, noise pollution and water pollution; Concept and nature of technological environment; Elements of technological environment; Technology and society; Economic effect of technology; Technology policy of India (latest); Steps for selecting appropriate technology and its adaptation.

BOOKS RECOMMENDED

1. Cherunilam, Francis, Business Environment, Himalaya Publishing House Mumbai.
2. Ashwathappa, Business Environment, Himalaya Publishing House Mumbai.
3. Rosy, Joshi & Kapoor, Sangam, Business Environment, Kalyani Publishers, New Delhi.
4. Kazmi, Azhar, Business Policy and Strategic Mgt., McGraw-Hill Publishing Co. Ltd. New Delhi.
5. Dhar, P.K, Indian Economy & It Growing Dimensions, Kalyani Publishers, New Delhi.
6. Khan, M.Y., Indian Financial System, Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
7. Machiraju, H.R.: Indian Financial System, Vikas Publishing House, New Delhi.
8. Paul, R.R.: Money Banking and International Trade, Kalyani Publishers, New Delhi.

NOTE FOR PAPER SETTER

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM SIXTH SEMESTER (CBCS)

RETAIL MANAGEMENT

(DISCIPLINE SPECIFIC ELECTIVE)

C.No.UBCTE605
Credit: 6
Time: 3:00Hrs

Max Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVE: The objective of the course is to providing insights on retail operations so as to enable the students to become good retail planners and decision makers.

UNIT-1: INTRODUCTION

Meaning & definition of retailing; Retailer's role in a distributional channel; Prospects of retailing in India; Types of retailers; Multi channel retailing; Meaning and importance; Franchising: Types, advantages and challenges; Franchising in India.

UNIT-II: UNDERSTANDING THE RETAIL CONSUMER

Retail consumer behavior; Factors influencing the retail consumer; Consumer decision making; Market segmentation and retail strategy, retail value chain; Building a Sustainable Competitive Advantage: Customer Loyalty, Location, Human Resource Management, Distribution and Information Systems, Unique Merchandise and Vendor Relations; Strategic Retail Planning Process.

UNIT III : MERCHANDISE MANAGEMENT

Meaning, organizing the buying process by categories; Setting objectives for the merchandise plan; Sales forecasting, the assortment planning process; Buying merchandise; Branding options available to retailers, private labeling, international sourcing decisions, pricing strategy; Price adjustments: Markdowns, Coupons, Rebates and Price Bundling; Multiple Unit Pricing And Variable Pricing.

UNIT IV : STORE MANAGEMENT

Responsibilities of store managers, store planning, location planning; Store design & the retail image mix, the space mix; Effective retail space management, store layout, floor space management and visual merchandising and displays

UNIT-V: EMERGING TRENDS IN RETAILING



Changing nature of retailing; Organized retailing; Modern retail formats. E-tailing, challenges faced by retail sector

RECOMMENDED BOOKS

1. Retail Management, Michael Levy & Barton A Weitz, Tata McGraw Hill
2. Retailing Management, Gibson C Vedamani , Jaico Publishing House, Mumbai
3. Retail Strategies- Understanding Why We Shop, Jim, Jaico Publishing House, Mumbai
4. Retail Management, Dunne Lusch, South Western Cengage Learning
5. Store Management, K.S. Menon, Macmillan India Ltd.,
6. Retailing Management, Text and Cases, Swapna Pradhan, Tata Mc Graw Hill,
7. Retail Management, Bajaj, Tulli & Shrivastava, Oxford University Press.
8. International Retail Marketing Strategies, Dr. Ramkishen Y., Jaico Publishing House, Mumbai.

NOTE FOR PAPER SETTER

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM SIXTH SEMESTER (CBCS)

FINANCIAL MANAGEMENT
(DISCIPLINE SPECIFIC ELECTIVE)

C.No.UBCTE606
Credit: 6
Time: 2.30Hrs.

Max Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVE: The objective of this course is to provide basic knowledge of concept, principles and practices of financial management.

UNIT-I: FINANCE FUNCTIONS

Finance functions: Importance, role of finance manager, goals of financial management, time value of money, risk and return.

UNIT-II: CAPITAL STRUCTURE

Capital structure decision: EBIT, EBT analysis, factors affecting capital structure: Operating and financial leverage; over capitalization and under capitalization: Cause and remedies.

UNIT-III: COST OF CAPITAL

Cost of capital and finance decision, significance, cost of debt, preference shares and equity shares, weighted average cost of capital and marginal cost of capital.

UNIT-IV: CAPITAL BUDGETING

Capital budgeting: Meaning and significance, techniques of capital budgeting: Payback period, return on investment, net present value, profitability index and internal rate of return. **UNIT-V:**

WORKING CAPITAL MANAGEMENT

Working capital management: Concept, factors affecting working capital, calculation of working requirement; Working capital financing

TEXT BOOKS

- | | | | |
|---|-------------------------|-----|---|
| 1 | Kulkarni
Satyaprasad | and | : Financial Management; Himalaya Publishing House,
New Delhi |
| 2 | Maheshwari, S.N | : | Financial Management; Sultan Chand & Sons, New
Delhi |
| 3 | Pandey, I.M | : | Financial Management, Vikas Publication, New Delhi |
| 4 | Palanivelu, V.R | : | Financial Management, S. Chand, New Delhi |



REFERENCE BOOKS

- 1 Aggarwal, N.P and Mishra, P.K : Finance Management, RBD Professional Publications, Jaipur.
- 2 Khan and Jain : Financial Management, Tata McGraw Hill, New Delhi
- 3 Prasanna, Chandra : Fundamentals of Financial Management, Tata McGraw Hill, New Delhi.
- 4 Rustagi, R.P : Strategic Financial Management, Sultan Chand & Sons, New Delhi
- 5 Reddy, G.S : Financial Management-Principles and Practices, Himalaya Publishing House, New Delhi.
- 6 Bhalla, V.K : Financial Management, Anmol Publications, New Delhi
- 7 Van Horne, J.C : Financial Management Policy, Prentice Hall of India, New Delhi
- 8 Singh, J.K : Financial Management-Text and Problems, Dhanpat Rai and Company, New Delhi.

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM SIXTH SEMESTER (CBCS)

GOODS AND SERVICE TAX (GST)
(DISCIPLINE SPECIFIC ELECTIVE)

C.No. UBCTE506
Credit: 6
Time: 3:00 Hrs

Max Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in Dec. 2018, 2019, 2020)

OBJECTIVE: To understand the concept and working of Goods & Services Tax in India

UNIT-I

Tax structure in India, taxes as a source of revenue: Direct and indirect tax: Salient features, merits and demerits; Brief introduction of various direct and indirect taxes before introduction to GST (subsumed taxes); Canons of taxes.

UNIT- II

An overview of Goods and Services Tax with special reference to J&K historical background of GST, Implementation of GST, Working of GST; Registration: Persons liable for registration, procedure for registration, cancellation of registration.

UNIT- III

GST administration under CGST, SGST and IGST; Powers of officers; Levy and collection of GST; Liability of being taxed, liability to pay tax, levy and collection of tax, brief introduction to composition levy scheme; GST portal, Ecosystem and Suvidha provider.

UNIT- IV

Central Goods and Services Tax Act, 2017: Definition of various terms, accounts and records, refund of tax, assessment, inspection, search, seizure and asset.

UNIT- V

Supply, scope of supply, types of supply; Time of levy of GST, time of supply of goods, value of supply under GST, related persons tax invoice, debit and credit notes.

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REFERENCE BOOKS

1. GST Ready-Reckoner . V.S Datey
2. GST Law & Practice, Pankaj Ghiya & Meenal Ghiya
3. GST, CA Dharmendra Shrivastav
4. GST Law – Practice and Procedure. CA Vinod Sodhani and CA Deepshikha Sodhani

NOTE FOR PAPER SETTER

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM SIXTH SEMESTER (CBCS)

INDUSTRIAL RELATIONS AND LABOUR LAWS

(DISCIPLINE SPECIFIC ELECTIVE)

C.No.UBCTE608
Credit: 6
Time:2.30 Hrs

Max Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVE: The course develops students' knowledge and understanding of labour relations as well as essential labour laws governing terms and conditions of employment with particular reference to India.

UNIT-I: INTRODUCTION

Concept of industrial relations; Scope and objectives of industrial relations; Differences between traditional industrial relation and emerging employee relations; Approaches to industrial relations; Factors affecting industrial relations; Impact of globalization on industrial relations.

UNIT-II: INDUSTRIAL CONFLICT

Nature and process of industrial conflict; Causes of industrial conflict; Types of industrial conflict; Prevention of industrial conflict; Settlement of industrial conflicts.

UNIT-III: REGULATIVE LEGISLATION

Trade Union Act 1926: Definition, scope and coverage of trade unions; Organisation of registered trade unions; Provisions relating to registration of trade unions; Rights and liabilities of registered trade unions.

Protective Legislation: The Factories Act, 1948: Definition and scope: Appointment and powers of inspecting staff; Provisions for women and children working in the factory.

UNIT-IV: WAGE AND SOCIAL SECURITY LEGISLATION

Scope and coverage of Minimum Wages Act, 1948; Rules for payment of wages; Kinds of deductions; Provisions relating to offences and penalties; Rationale behind social security legislation; Features of social security legislation; Penalties under Gratuity Act, Workmen Compensation Act

UNIT-V: MISCELLANEOUS LEGISLATIONS

Contract Labour (Regulation and Abolition) Act, 1986; Concept and definitions, regulative requirements of contract labour; Legal and constitutional protection to working women against sexual harassment at work place; Bonded labour; Concept, provisions relating to punishment

BOOKS RECOMMENDED

1. Singh, B.D., Industrial Relations and Labour Laws, Excel Books, New Delhi.
2. Kumar, Nirmal, Human Resource Management and Industrial Relations, Himalaya Publishing House, New Delhi.
3. Rao, P. Subha, -Essentials of Human Resource Management & Industrial Relations, Himalaya Publishing House, New Delhi
4. Taxmann, Labour Laws, Taxmann Academics, New Delhi.
5. Sarma, A.M., Industrial Relations and Labour Laws, Himalaya Publishing House, New Delhi.

NOTE FOR PAPER SETTER

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM SIXTH SEMESTER (CBCS)

SALES MANAGEMENT

(GENERAL ELECTIVE)

C.No.UBCTE610
Credit: 6
Time: 2.30 Hrs

Max Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVE: The primary goal of this course is to train students in the methods of sales management and to provide knowledge about the basic functions of sales force management.

UNIT I: INTRODUCTION

Sales management: Definition and meaning, objectives, sales research; Sales forecasting methods; Sales planning: Goal setting, performance measurement, diagnosis and corrective actions.

UNIT-II: SALES ORGANIZATION

Meaning, Need and Structure of Sales organizations;, Functions and responsibilities of sales manager; Planning for major customers and sales budget; Specific characteristics of a successful salesman.

UNIT-III: RECRUITMENT AND TRAINING

Recruitment: Types, advantages and disadvantages; Steps in selection process; Training: Need, importance and methods; Sales territory: Importance and types

UNIT- IV: SALES FORCE MOTIVATION & EVALUATION

Motivating the sales force: Sales Meetings, Sales Contests, Sales Compensation: Monetary and Non-monetary compensation; Evaluating sales force performance and controlling sales activities (Sales records and reporting systems).

UNIT-V: PROCESS OF SELLING

Steps involved in selling process: AIDAS (Attention, interest, desire, action and satisfaction); Role of relationship marketing in personal selling, Value added selling; Role of IT in personal selling



BOOKS RECOMMENDED

1. Building a Winning Sales Team, Gini Graham & Scott
2. Sales Management Handbook, Forsyth P. Trick
3. Professional Sales Management, Anderson, Hair and Bush
4. Motivation and Job Satisfaction, M.D. Pestonjee
5. Sales Management, Richard Still, Edward W. Cundiff

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM SIXTH SEMESTER (CBCS)

ECONOMIC AND COMMERCIAL GEOGRAPHY
(GENERAL ELECTIVE)

C.No. UBCTE611
Credit: 6
Time: 3:00 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVE: To make the students of commerce aware about the relationship between the geographical factors and economic activities.

UNIT-I: INTRODUCTION TO COMMERCIAL GEOGRAPHY

Definition, nature and scope of commercial geography; Approaches to the study of commercial geography; Geographical environment and commerce: Factors and economic activities of man ; Physical environment & cultural environment

UNIT-II: NATURE & USE OF RESOURCES

Types of forest, their characteristics, distribution & importance; Non-conventional energy resources: Solar, wind and sea-waves; Farming: Role of agriculture in Indian economy; Types of farming: Subsistence & commercial farming, shifting cultivation, plantation farming

UNIT-III: POPULATION, TRADE AND TRANSPORT

Population :Concept of optimum population, over population & under population; Population characteristics of India; Poverty and poverty reduction; Geographical factors affecting international trade; India's foreign trade; Mode of transportation, importance of transportation in commercial development

UNIT-IV: INDUSTRY

Role of industries in economic development, factors of industrial location, major industries in India-Iron & steel industries of India, cotton textile industries of India, automobile industries of India, IT industries of India.

UNIT-V: TOURISM

Tourism: Concept, Features, Types, Significance; Economic impact of tourism; Geographical factors influencing tourism; Type of tourism: Nature Tourism, Cultural Tourism, Medical

Dykes *E* *B* *M*

Tourism, Pilgrimage Tourism; Recent Trends in Tourism: International and Regional; Eco-Tourism, Sustainable Tourism.

REFERENCE BOOKS

1. Commercial Geography, Sir Dudley Stamp
2. Fundamental of Economic Geography, Van Royen & Bengstor.
3. Economic Geography, Alexander
4. Economic Geography, Jone & Darkenwald
5. Agricultural Geography, Morgan W. B. & Munton
6. Economic Geography, H. Robinson

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

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GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM SIXTH SEMESTER (CBCS)

INDIAN ECONOMY

(GENERAL ELECTIVE)

C.No.UBCTE612
Credit: 6
Time: 2.30Hrs

Max Marks = 100
Internal Assessment = 20
External exam. = 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVE: The course imparts knowledge about major trends in economic indicators and policy debates in India in the post-independence period, with particular emphasis on paradigm shifts and turning points.

UNIT I: ECONOMIC DEVELOPMENT.

Economic development since independence; Growth and development under different policy regimes; Economic Planning in India; Economic Reforms; NITI Aayog: Structure and Functions.

UNIT II: HUMAN DEVELOPMENT IN INDIA

Demographics: Educational scenario, Employment scenario, Labour Reforms, Child Labour, Health Scenario, Social Sector Scenario; Features of Indian population-Sex composition, rural urban distribution, age composition, density of population, occupational distribution; Causes of growing population: Problems of overpopulation; Measures for population control; Latest Population policy.

UNIT-III: AGRICULTURE AND FOOD MANAGEMENT

Agriculture: Place of agriculture in Indian economy; Agricultural productivity ; Causes of low productivity ; Green revolution: Achievements & failures; Food Management: Brief introduction of Minimum Support Price, Buffer Stock, Farm Subsidies, Food Security, Food Processing; National Food Security Act.

UNIT-IV: INDIAN INDUSTRIAL SECTOR AND SERVICE SECTOR

Need of industrialization; Industrial policy since 1991; Problems and prospects of cottage and small scale Industries; Problem of industrial sickness; Service sector in India: Meaning and composition of service sector; Significance of banks, financial institutions and insurance, importance of IT, transport and tourism industry

UNIT V: FOREIGN SECTOR OF INDIA

