



GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU-180001, J&K.

(Erstwhile Maharani Mahila College)

Autonomous College Affiliated to the University of Jammu

College with Potential for Excellence, 2023

(Estd. 1944)

Dr. S.P Sarswat
Principal

E-mail: principalgcwparade@gmail.com

Tel.(O): 0191-2544305

Mobile: 9419103074

Dated:- 01-07-2022

No:-WCP/Coll./ 2022/2129

Academic Calendar for the session 2022-2023

August

- Admission of UG programme

September

- Closure of admission programme by mid of September
- Commencement of Class work
- Teacher's Day Celebration
- Celebration of Hindi Diwas on 14th September

October

- Enrollment of students in NCC, NSS and Red Cross
- Orientation programme for fresher's
- Admission in the Hostel
- Celebration of 2nd October in the memory of Mahatma Gandhi and Lal Bhadur Shastri
- Celebration of UNO day on 24th October
- Regular Sports/NCC/NSS activities

November

- Celebration of National Education Day on 11th November
- Celebration of College Foundation Day on 25th November
- Celebration of NCC day on 29th November
- Internal Assessment Exam at the end of this month

December

- World Aids Day Celebration/Red Ribbon activity
- World Human Rights Day on 10th December
- College Educational Trips
- College Tours and Picnics (Tentative)
- Organization of NCC/NSS winter camp of NCC cadets and NSS volunteers
- World Human Rights Day

- Winter Break

January

- Semester End Exam mid January
- Celebration of Republic Day
- Literary activities of Science, Language and BCA Clubs
- Celebration of National Youth Festival to commemorate the birth anniversary of Swami Vivekananda

February

- Commencement of class work of next semester
- Career Counseling
- Remedial Classes
- Guests Lecture/Science Day on 28th February

March

- Internal Assessment Test
- Celebration of International Women's Day on 8th March
- Holi Break

April

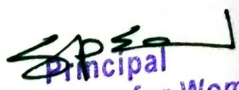
- Seminars/Debates/Symposium competitions
- Celebration of World Health Day on 7th April
- Celebration of B.R. Ambedkar Remembrance Day on 14th April

May

- Semester End Exams

June to July

- Summer Break from 1st June to 15th July
- Beginning of Class work


Principal
Govt College for Women
Parade Jammu

B.Com.(Hons)ThirdSemester

GOVT.COLLEGEFORWOMEN,PARADEGROUND

(AnAutonomousCollege)



DEPARTMENTOFCOMMERCE

B.COM (HONS) THIRD SEMESTER

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

SEMESTER THIRD			
DISCIPLINE SPECIFIC CORE COURSES (DSC)			
Human Resource Management	UBHTC-301	DSC-5	6
Income-Tax Law and Practice	UBHTC-302	DSC-6	6
Management Principles and Applications	UBHTC-303	DSC-7	6
GENERAL ELECTIVES (GE)			
<i>Any one of the following (GE-3)</i>			
Investing in Stock Markets	UBHTGE-304	GE	6
Office Management and Secretarial Practice	UBHTGE-305	GE	
Fundamentals of Marketing	UBHTGE-306	GE	
SKILL ENHANCEMENT COURSE (SEC)			
<i>(SEC-1)</i>			
Communication and Documentation in Business	UBHTS-310	SEC	4
TOTAL CREDIT			28

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU-180001, J & K.

(Erstwhile Maharani Mahila College)
(NAAC Re-Accredited 'A' Grade)

**DEPARTMENT OF COMMERCE****B.COM (HONS)****Credit:6****THIRD SEMESTER (CBCS)****Total No. of Lectures=60****HUMAN RESOURCE MANAGEMENT (DSC-5)****COURSE CODE: UBHTC-301****LECTURE PLAN**

S.NO.	Topics to be covered	No. of Lecture
	UNIT-I INTRODUCTION	
1	Meaning, importance and scope of HRM	2
2	Evolution of HRM	2
3	Functions, status and competencies of HR manager	2
4	Human Resource Planning - quantitative and qualitative dimensions	1
5	Job analysis - meaning, purposes and steps involved in job analysis	2
6	Job description–Concept, contents and uses	1
7	Job specification–Concept and limitations	1
8	HR Policies.	1
	UNIT- II RECRUITMENT, SELECTION & DEVELOPMENT	
9	Recruitment	2
10	selection	2
11	placement, induction, and socialization – an overview	2
12	Developing Human Resources	2
13	Training: Need, types and evaluation	2
14	Role specific and competency based training.	2
	UNIT-III PERFORMANCE APPRAISAL	
15	Performance appraisal: Nature and objectives, methods of performance appraisal, potential appraisal and employee counseling	6
16	Job changes: Transfers and promotions	4
17	HR audit	2
	UNIT-IV COMPENSATION	
18	Job evaluation	4
19	Compensation: Concept and policies, base and supplementary compensation	4
20	performance linked compensation: Individual, group, and organisation level	4
	UNIT-V EMPLOYEE MAINTENANCE AND EMERGING ISSUES IN HRM	
21	Employee health and safety, employee welfare, social security (excluding legal provisions);	3
22	Grievance handling and redressal	2
23	Industrial disputes and settlement machinery	2

24	Emerging issues and challenges of HRM— employee empowerment, downsizing, work- life balance use of technology in HRM functions	2
25	E-HRM, green-HRM, outsourcing HRM	2
26	Ethics in HRM (surveillance vs. privacy)	1
	Total	60

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(NAAC Re-Accredited 'A' Grade)**DEPARTMENT OF COMMERCE****B.COM (HONS)****Credit:6****THIRD SEMESTER (CBCS)****Total No. of Lectures=60****INCOME TAX LAW AND PRACTICE (DSC-6)****COURSE CODE: UBHTC-302****LECTURE PLAN**

S.NO.	Topics to be covered	Lecture
	UNIT-I BASIC CONCEPTS OF INCOME TAX	
1	Basic concept-Income, agricultural income, person, assessee and its types, assessment year, previous year, exempted incomes u/s 10	6
2	Basis of charge-Residential status and incidence of tax, Set off and carry forward of losses.	6
	UNIT-II: INCOME UNDER THE HEAD SALARIES	
	Theory:	
3	Meaning and Characteristics of Salary	1
4	Provident Funds and its types	1
5	Allowances and its types	2
6	Profits in lieu of Salary: Gratuity, Commuted Pension and Leave Encashment.	2
	Practical:	
7	Calculation of taxable income under the head 'Salaries'	6
	UNIT III: INCOME UNDER THE HEAD 'HOUSE PROPERTY' AND 'CAPITAL GAINS'	
	Theory : House Property	
8	Types of Rental Values: ARV, MRV, FRV, ERV, NAV and Standard Rent	1
9	Deduction u/s 24	1
10	Determination of Annual Value under let-out house and self-occupied house	1
	Theory : Capital Gains:	
11	Meaning of Capital Assets and its Types	1

12	Short term capital gain, Long term capital gain	1
13	Indexing of cost of acquisition and improvement, Net Consideration	1
	Practical:	
14	Computation of Income from House Property'	3
15	computation of LTCG and STCG (excluding exemptions).	3
	UNIT-IV: INCOME UNDER THE HEAD 'BUSINESS AND PROFESSION'	
	Theory:	
16	Meaning of business and profession	1
17	General principles governing assessment of business income, Various systems of accounting	2
18	Expenses expressly allowed to be deducted, Inadmissible expenses	2
19	Professional receipts and professional payments	2
	Practical:	
20	Computation of income under the head 'Business and Profession'	5
	UNIT-V: INCOME UNDER THE HEAD 'OTHER SOURCES' AND CONCEPT OF GTI	
	Theory:	
21	General and specific incomes	1
22	Grossing up of income	1
23	Interest on securities, Various types of securities	1
24	Concept of casual income	1
25	Aggregation of income and Concept of Gross Total Income	2
	Practical:	
26	Computation of income under the head 'Other sources'	6
	Total	60

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(NAAC Re-Accredited 'A' Grade)**DEPARTMENT OF COMMERCE****B.COM (HONS)****Credit 6****THIRD SEMESTER (CBCS)****Total no. of Lectures = 60****MANAGEMENT PRINCIPLES AND APPLICATIONS (DSC-7)****COURSE CODE: UBHTC-303****LECTURE PLAN**

S.NO.	Topics to be covered	Lecture
	UNIT-I INTRODUCTION	
1	Meaning and importance of management	2
2	Coordination mechanisms in organisations	2
3	Management as an eclectic modern discipline	2
4	Modern theories of management: Systematic, contingency and quantitative theories	3
5	Managerial functions, roles (Mintzberg), levels and competencies.	3
	UNIT-II PLANNING	
6	Organisational objective setting	2
7	Decision Making Environment (certainty, risk, uncertainty) and techniques for individual and group decision-making	3
8	Forecasting and Scheduling	1
9	Planning vis-a-vis Strategy	2
10	Meaning and elements of environment of business firm – micro (immediate), meso (intermediate e.g. industry), macro (domestic); Industry structure,	3
11	Business-level strategic planning	1
	UNIT-III ORGANIZING	
12	Division of Labour; Decentralization and Delegation	3
13	Organisational forms (Mintzberg);	2
14	Factors affecting organisational design	1
15	Departmentalization	1
16	Staffing as a function	1
17	Organisational structures and Organograms- traditional and modern - comparative suitability and changes over time, formal-informal organisations' interface	4
	UNIT-IV DIRECTING AND CONTROLLING	

18	Motivation- meaning, importance and factors affecting motivation	3
19	Leadership – meaning, importance and factors affecting leadership, leadership styles, and followership	4
20	Principles of controlling	1
21	relationship amongst planning, organizing, directing and controlling	2
22	Performing controlling function; Measures of controlling and accountability for performance.	2
	UNIT-V SALIENT DEVELOPMENTS AND CONTEMPORARY ISSUES IN MANAGEMENT	
23	Management challenges of the 21 st Century	2
24	Factors reshaping and redesigning management	2
25	Purpose, performance and reward perceptions Internationalization	1
26	Digitalization	1
27	Entrepreneurship and innovation	1
28	Values and ethics	1
29	Holistic purpose and measures of firm performance	1
30	Workplace diversity	1
31	Democracy and Sociocracy	1
32	Subaltern management ideas from India.	1
	Total	60



DEPARTMENT OF COMMERCE

B.COM (HONS)

Credit 6

THIRD SEMESTER (CBCS)

Total No. of Lectures = 60

INVESTING IN STOCK MARKET (GROUP-3GE)

COURSE CODE: UBHTGE-304

LECTURE PLAN

S.NO.	Topics to be covered	Lecture
	UNIT-I BASICSOFINVESTING	
1	Basics of investment and investment environment. risk and return, instruments of investment Equity shares, preference shares, bonds and debentures	3
2	Indian security markets Primary markets (IPO, FPO, Private placement, Offer for sale), Secondary markets (cash market and derivative market Futures and Options), market participants Stock broker, investor, depositories, clearing house, stock exchanges	3
3	Role of stock exchange, stock exchanges in India BSE, NSE, MSEI	2
4	Security Market Indices Nifty and Sensex, sources of financial information.	2
5	Trading in securities Types of orders, using brokerage and analyst recommendations.	2
	UNIT-II INDIAN SECURITY MARKETS	
6	Primary markets (IPO, FPO, Private placement, Offer for sale)	2
7	secondary Markets (cash market and derivative market Futures and Options)	2
8	market Participants Stock broker, investor, depositories, clearing house, stock exchanges	2
9	Role of stock exchange, stock exchanges in India BSE, NSE, MSEI	2
10	Security market indices Nifty and Sensex, sources of financial information	2
11	Trading in securities Types of orders, using brokerage and analyst recommendations.	2
	UNIT-III FUNDAMENTAL ANALYSIS	
12	Top down and bottom up approaches, analysis of international and domestic economic scenario	3
13	industry analysis, company analysis (Quality of management, financial analysis Both annual and quarterly	3
14	income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis	3
15	industry market ratios PE, PEG, price over sales, price over book value, EVA), understanding shareholding pattern of the company.	3
	UNIT-IV TECHNICAL ANALYSIS	
16	Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting ,use of historic prices, simple moving average and MACD)	6

17	Basic and advanced interactive charts	3
18	Do's and Don'ts of investing in markets	3
	UNIT-V INVESTING IN MUTUALFUNDS	
19	Concept and background on mutual funds Advantages, disadvantages of investing in Mutual Funds,	2
20	Types of mutual funds Open ended, close ended, equity, debt, hybrid, money market, and entry load vs. exit load funds	3
21	Factors affecting choice of mutual funds	2
22	CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.	5
	Total	60

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DEPARTMENT OF COMMERCE

**B.COM(HONS)
THIRD SEMESTER (CBCS)
OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (GROUP-3GE)
COURSE CODE: UBHTGE-305**

**Credit 6
Total No. of Lectures = 60**

LECTURE PLAN

S.NO.	Topics to be covered	Lecture
	UNIT-I OFFICE MANAGEMENT AND FILING AND INDEXING	
1	Introduction to office organization and management	2
2	Forms and types of organizations	2
3	Centralisation and decentralisation	1
4	Objectives and principles of office management, functions of office manager, qualities required for office manager, duties of office manager	2
5	Filing and Indexing Its meaning and importance, essentials of good filing, centralized versus decentralized filing	2
6	system of classification, concept of paperless office methods of filing, digitalisation and retrieval of records, weeding of old records	2
7	Meaning and need of indexing, various types of indexing.	1
	UNIT-II MAILING PROCEDURES AND FORMS AND STATIONERIES	
8	Mailing procedure-Meaning and importance of mail, centralization of mail handling work, office equipment and accessories	3
9	Inward and Outward mail, courier services	3

10	Office forms- Advantages and disadvantages of using forms, types of forms and form control	3
11	Stationery- Essential requirements for a good system of dealing with stationery, purchase procedure, standardization of stationery.	3
UNIT-III MODERN OFFICE EQUIPMENT		
12	Introduction, meaning and importance of office automation	3
13	objectives of office mechanization, advantages, disadvantages	3
14	factors determining officemechanization	3
15	Kindof office machines.	3
UNIT-IV BUDGET AND AUDIT		
16	Budget- Annual, revised and estimated	3
17	Recurring and non-recurring heads of expenditure	3
18	Auditprocess- Vouching and verification of assets and liabilities	2
19	Consumables/stock register and assetregister	2
20	Procedure for disposal of records and assets	2
UNIT-V ROLE OF SECRETARY		
19	Definition, appointment, duties and responsibilities of a personal secretary	3
20	Qualification for appointment as personal secretary	2
21	Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video conferencing, web casting	2
22	Agenda and minutes of meetings	2
23	Drafting, fax messages, e –mail	2
24	Maintenance of appointment diary.	1
	Total	60

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DEPARTMENT OF COMMERCE

B.COM (HONS)

Credit =6

THIRD SEMESTER (CBCS)

Total No. of Lectures= 60

FUNDAMENTALS OF MARKETING (GROUP-3GE)

COURSE CODE: UBHTGE-306

LECTURE PLAN

S.NO.	Topics to be covered	Lecture
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	UNIT-I-INTRODUCTION	
1	Marketing Meaning, nature, scope and importance	2
2	Marketing philosophies	2
3	Marketing mix	2
4	Marketing environment Concept and need for studying marketing environment	2
5	Micro environmental factors: Company, suppliers, marketing intermediaries, customers, competitors, publics	2
6	Macro environmental factors: Demographic, economic, natural, technological, politico- legal and socio-cultural	2
	UNIT-II-CONSUMER BEHAVIOUR AND MARKET SELECTION	
7	Need for studying consumer behaviour; Stages in consumer buying decision process	3
8	Factors influencing consumer buying decisions	2
9	Market Segmentation: Concept, importance and bases of segmenting consumer markets	2
10	Market Targeting: Concept and factors affecting the choices for market targeting	2
11	Product Positioning: Concept and bases	1
12	Product differentiation: Concept and bases.	2
	UNIT-III-PRODUCT AND PRICING DECISIONS	
13	Concept and classification	1
14	Levels of product	1
15	Product-mix dimensions	2
16	Branding Concept, functions and qualities of good brand name	2
17	Packaging and labeling: Concept and functions	1
18	Product support services	1
19	New product development process	1
20	Concept and objectives of pricing decisions;	1
21	Factors affecting price of a product	1
22	Pricing methods; Pricing strategies	1
	UNIT-IV-DISTRIBUTION AND PROMOTION DECISIONS	
23	Channels of distribution Meaning and importance	2
24	Types of distribution channels and their functions	2
25	Factors affecting choice of distribution channel	1
26	Distribution logistics Concept, importance and major logistics decisions	1
27	Wholesaling and retailing	1
28	Nature and importance of promotion	1
29	Promotion mix: concept and distinctive characteristics of advertising, personal selling, sales promotion, public relations, publicity and direct marketing	2
30	promotion mix decisions	2
	UNIT-V-DEVELOPMENTS IN MARKETING	
31	Relationship Marketing; Sustainable Marketing	3
32	Rural marketing; Social marketing; Digital marketing	3
33	Legal Issues in marketing- The Consumer Protection Act, 1986	3
34	Ethical issues in marketing.	3
	Total	60

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DEPARTMENT OF COMMERCE

B.COM (HONS)

Credit =4

THIRD SEMESTER (CBCS)

Total No. of Lectures = 26

COMMUNICATION AND DOCUMENTATION IN BUSINESS(SEC)

COURSE CODE: UBHTS-310

LECTURE PLAN

S.NO.	Topics to be covered	Lecture
	UNIT-I INTRODUCTION	
1	Communication: Meaning, Features, Process of Communication, Principles for effective Communication, Barriers in Communication Process and Strategies for Effective Communication	3
2	Channels of Communication: Formal communication- Meaning, Merits and Demerits	2
3	Informal Communication- Meaning, Types, Merits and Demerits	2
4	Verbal and Non-Verbal, Oral and Written Communication–Meaning, Features, Methods, Advantages and Disadvantages	3
5	Non-Verbal Communication- Meaning, Functions and Types.	2
	Unit II:Documentation in Communication	
6	Meaning, Features, Need, Documentation Design, Methods of Documentation	3
7	Mintzberg's :Principles of Documentation in communication	2
8	Letter Writing- Enquiry Letter, Quotation and Offer Letters, Placing Order, Sales Letters, Claim Complaint Letter, and adjustment letters	2
9	Job Application letter, Preparing the Resume	2
10	Social and Public Relations correspondence	1
11	Drafting Simple Contracts and Deeds (non-legal)	1
12	Legal Documentation forBank Transaction; PropertyDocumentation	1
13	Contract of Employment; Memorandum, Inter-Office Memo, Notices, Agenda, Minutes; Creating, Storing/ArchivingandRetrievingFolders/Documents	2

Total	26
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DEPARTMENT OF COMMERCE

B.COM(HONS)FOURTHSEMESTER

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

SEMESTER FOURTH			
DISCIPLINE SPECIFIC CORE COURSES (DSC)			
Cost Accounting	UBHTC-401	DSC-8	6
Business Statistics	UBHTC-402	DSC-9	6
Computer Applications in Business	UBHTC-403	DSC-10	6
GENERAL ELECTIVES (GE)			
<i>Any one of the following (GE-4)</i>			
Insurance and Risk Management	UBHTGE-404	GE	6
Project Management and Techniques	UBHTGE-405	GE	
Leadership and Team Development	UBHTGE-406	GE	
SKILL ENHANCEMENT COURSE (SEC)			
<i>(SEC-2)</i>			
Business Research Methods & Analytics	UBHTS-408	SEC	4
TOTAL CREDIT			28



DEPARTMENT OF COMMERCE

B.COM(HONS)

Credit = 6

FOURTHSEMESTER(CBCS)

Total no. of Lectures= 60

COST ACCOUNTING (DSC-8)

COURSE CODE: UBHTC-401

LECTURE PLAN

S.NO.	Topics to be covered	No. of lectures
	UNIT-I-INTRODUCTION	
1	Meaning, scope, importance, objectives and advantages of cost accounting	3
2	Difference between financial and cost accounting	2
3	Cost concepts and classifications	3
4	Overview of elements of cost and cost sheet	2
5	Introduction to cost accounting standards, cost accounting records and audit rules	2
	UNIT-II ELEMENTS OF COST MATERIAL AND LABOUR	
6	Materials Material/inventory control techniques	2
7	Inventory systems, Methods of pricing of materials issues FIFO, LIFO, simple average, weighted average, replacement and standard cost	2
8	Physical Verification, accounting treatment and control of losses Wastage, scrap, spoilage and defectives	1
9	Labour Accounting and control of labour cost	2
10	Time-keeping and time-booking	1
11	Concept and treatment of idle time, over time, labour turnover and fringe benefits	2
12	Methods of wage payment and incentive schemes: Halsey, Rowan, Taylor's differential piece wage.	2
	UNIT-III ELEMENTS OF COST OVERHEADS	
13	Classification, allocation, apportionment and absorption of overheads, under- and over-absorption	6
14	Capacity levels and costs	3
15	Activity based costing.	3
	UNIT-IV METHODS OF COSTING	
16	Unit costing, job costing, contract costing	6
17	process costing (including process losses, valuation of work-in-progress, joint and by-products)	4
18	service costing (only transport)	2

	UNIT-V COST ACCOUNTING BOOK – KEEPING SYSTEMS	
19	Integral and non-integral systems	6
20	Reconciliation of cost accounting records with financial accounts	6
		60

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DEPARTMENT OF COMMERCE

B.COM(HONS)

Credit = 6

FOURTH SEMESTER (CBCS)

Total No. of Lectures = 60

BUSINESS STATISTICS (DSC-9)

COURSE CODE: UBHTC-402

LECTURE PLAN

S.NO.	Topics to be covered	No. of lectures
	UNIT-I DESCRIPTIVE STATISTICS	
1	Measures of Central Tendency: Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean	2
2	Positional averages including mode and median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation	2
3	Measures of Dispersion - Absolute and relative	1
4	Range, quartile deviation, mean deviation, standard deviation, and their coefficients	2
5	Properties of standard deviation/variance	2
6	Moments: Calculation and significance	1
7	Skewness: Meaning and measurement (Karl Pearson and Bowley's measures); Kurtosis.	2
	UNIT-II PROBABILITY AND PROBABILITY DISTRIBUTIONS	
8	Theory and approaches of probability	1
9	Probability theorems Addition and multiplication (Proof not required)	2
10	Conditional probability and Bayes' Theorem (Proof not required)	1
11	Expectation and variance of a random variable Business applications	2

12	Probability distributions Binomial distribution- Probability distribution function, Constants, shape, fitting of binomial distribution	2
13	Poisson distribution- Probability function (including Poisson approximation to binomial distribution), constants, fitting of poisson distribution	2
14	Normal distribution- Properties of normal curve and computation of probabilities.	2
	UNIT-III SIMPLE CORRELATION AND REGRESSION ANALYSIS	
15	Correlation analysis: Meaning and types of correlation	1
16	Correlation Vs Causation	1
17	Pearson's coefficient of correlation- Computation and properties (proofs not required)	2
18	Probable and standard errors; Rank correlation	2
19	Regression Analysis: Principle of least squares and regression lines	2
20	Regression equations and estimation; Properties of regression coefficients;	2
21	Relationships between correlation and regression coefficients	1
22	Standard error of estimate.	1
	UNIT-IV INDEX NUMBERS	
23	Meaning and uses of index numbers	1
24	Construction of index numbers- Fixed and chain base, univariate and composite	2
25	Methods of constructing index numbers	2
26	Aggregatives and average of relatives – simple and weighted;	2
27	Tests of adequacy of index numbers	1
28	Base shifting, splicing and deflating	1
29	Problems in the constructions of index numbers	1
30	Construction and utility of consumer price indices	1
31	BSE SENSEX and NSE NIFTY.	1
	UNIT-V TIME SERIES ANALYSIS	
32	Time series data; Components of time series	2
33	Additive and multiplicative models	1
34	Trend analysis; Fitting of trend line using principle of least squares	2
35	Linear, second degree parabola and exponential	2
36	Shifting of origin and conversion of annual linear trend equation to quarterly/monthly basis and vice-versa	2
37	Moving averages; Seasonal variations- Calculation of Seasonal indices using simple averages, Ratio-to-trend and ratio-to-moving averages methods	2
38	Uses of seasonal indices	1
	Total	60

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DEPARTMENT OF COMMERCE

B.COM (HONS)

Credit = 6

FOURTH SEMESTER (CBCS)

Total No. of Lectures = 60

COMPUTERAPPLICATIONSINBUSINESS(DSC-10)

COURSE CODE: UBHTC-403

LECTURE PLAN

S.NO.	Topics to be covered	No. of lectures
	UNIT-I INTRODUCTION	
1	Introduction to computer-Characteristics of computers, the computer system, parts of computers	3
2	Computer H/W setup, configuration, networking, mobile H/W device and types wireless networking	2
3	Operating system-Introduction to operating system, an overview of various computer & mobile OS	2
4	Features of latest Windows operating systems & its management	2
5	networking (Installation, backup, security, user control)	2
6	Usage of payment gateways	1
	UNIT-II WORDPROCESSING	
7	Introduction to word Processing, word processing concepts	3
8	working withword document Editing text, find and replace text, formatting, spell check, autocorrect, autotext	3
9	Bullets and numbering, tabs, paragraph formatting, indent, page formatting, header and footer, tables Inserting, filling and formatting a table	2
10	Inserting pictures and video	1
11	MailMerge Including linking with databases and spreadsheet files	1
12	Printing documents; Citations and footnotes.	1
13	CreatingBusinessDocumentsusingtheabovefacilities	1
	UNIT-III PREPARING PRESENTATIONS	
14	Basics of presentations Slides, fonts, drawing, editing	3
15	Inserting Tables, images, texts, symbols, hyperlinking, media	3
16	Design; Transition	2
17	Animation and slideshow	2
18	Creating Business Presentations using above facilities	2

UNIT-IV SPREADSHEET		
19	Spreadsheet Concepts Managing worksheets	1
20	Formatting, conditional formatting, entering data, editing, printing and protecting worksheets	2
21	Handling operators in formula, project involving multiple spreadsheets, organizing charts and graphs	2
22	Working with multiple worksheets	1
23	Controlling worksheet views, naming cells and cell range	1
24	Spreadsheet Functions Mathematical, statistical, financial, logical, date and time, lookup and reference, database functions, text functions and error functions.	1
25	Working with Data Sort and filter; Consolidate; Tables; Pivot table	1
26	What-if-analysis Goalseek, data tables and scenario manager	1
27	Data analysis Tool Pak Descriptive statistics, moving averages, histogram, covariance, correlation and Regression analysis (only for projection).	2
UNIT-V CREATING BUSINESS SPREADSHEET AND ITS BUSINESS APPLICATIONS		
28	Creating Business Spreadsheet Loan and lease statement	2
29	Ratio analysis	1
30	Payroll statements	1
31	Capital budgeting	1
32	Constraint optimization, Assignment problems, Depreciation accounting	2
33	Graphical representation of data	2
34	Frequency distribution and its statistical parameters	1
35	Correlation and regression analysis.	2
Total		60

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU-180001, J & K.

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DEPARTMENT OF COMMERCE

B.COM (HONS)

FOURTH SEMESTER (CBCS)

INSURANCE AND RISK MANAGEMENT (GROUP-4GE)

COURSE CODE: UBHTGE-404

Credit = 6

Total No. of Lectures= 60

LECTURE PLAN

S.NO.	Topics to be covered	No. of lectures
	UNIT-I INTRODUCTION	
1	Concept of risk, types of risk, assessment and transfer	4
2	sources and measurement of risk, risk evaluation and prediction	4
3	disaster risk management, risk retention and transfer	4
	UNIT-II INSURANCE I	
4	Concept of insurance, need for insurance	3
5	principles of utmost good faith, insurable interest, indemnity	5
6	economic function, proximate cause, subrogation and contribution	4
7	UNIT-II I INSURANCEII	
8	Types of insurance: Life and non-life insurance	4
9	Features, need and policies of insurance	3
10	Re- insurance and co-insurance: Features, objectives and methods	3
11	Bancassurance: Features and merits	2
	UNIT-IV INSURANCE & RISK MANAGEMENT	
12	Legal aspects of insurance contract, loss assessment and loss control	3
13	control of malpractices and mis-selling, exclusion of perils, actuaries	3
14	computation of insurance premium	6
	UNIT-V REGULATORY FRAMEWORK OF INSURANCE	
15	Regulatory framework of insurance, IRDA Act 1999, Objectives of IRDA	3
16	Composition of IRDA, duties, powers and functions of IRDA	2
17	Role of IRDA, delegation of powers	2
18	Establishment of Insurance Advisory Committee	3
19	Powers to make regulations	2
	Total	60

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DEPARTMENT OF COMMERCE

B.COM (HONS)

Credit = 6

FOURTH SEMESTER (CBCS)

Total No of Lectures=60

LEADERSHIP AND TEAM DEVELOPMENT (GROUP-4GE)

COURSE CODE: UBHTGE-406

LECTURE PLAN

S.NO.	Topics to be covered	No. of lectures
	UNIT-I INTRODUCTION	
1	Concept and attributes of project	2
2	identification of investment opportunities	2
3	project lifecycle	1
4	role of project manager, project management information system	2
5	project management process and principles	1
6	relationship between project manager and line manager	1
7	project stakeholder analysis, project planning, monitoring and control of investment projects	2
8	pre- feasibility study.	1
	UNIT-II PROJECT PREPARATION	
9	Technical feasibility, marketing feasibility	2
10	financial planning	2
11	Estimation of costs and funds (including sources of funds)	2
12	loan syndication for the projects	1
13	demand analysis and Commercial Viability (brief introduction to NPV)	2
14	project budget, collaboration arrangements	1
15	tax considerations and legal aspects	2
	UNIT-III PROJECT APPRAISAL	
16	Business criterion of growth, liquidity and profitability	3
17	social cost benefit analysis in public and private sector	3
18	investment criterion and choice of techniques	3
19	estimation of shadow prices and social discount rate	3
	UNIT-IV PROJECT RISK AND PERFORMANCE ASSESSMENT	
20	Project risk management: Identification, analysis and reduction	3
21	project quality management	3
22	project performance measurement and evaluation	3
23	project report	3
	UNIT-V PROJECT MANAGEMENT TECHNIQUES & CASE STUDIES	
24	Project management techniques (PERT & CPM).	12
	Total	60

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DEPARTMENT OF COMMERCE

B.COM (HONS)

Credit =4

FOURTH SEMESTER (CBCS)

Total No. of Lectures=28

BUSINESS RESEARCH METHODS AND ANALYTICS(SEC)

COURSE CODE: UBHTS-408

LECTURE PLAN

S.NO.	Topics to be covered	No. of lectures
	UNIT-I INTRODUCTION TO BUSINESS RESEARCH & BUSINESS ANALYTICS	
1	Meaning and importance of business research	2
2	Types of research: Qualitative and quantitative	2
3	Characteristics of good research	1
4	Steps in research process	1
5	Ethics in research, Hypothesis Development	2
6	Introduction to business analytics	1
7	Types of analytics (Descriptive, predictive and prescriptive)	2
8	Application of analytics in business functions.	2
	UNIT-II SCALING AND DATA COLLECTION & REPORT WRITING	
9	Sources of data collection: Primary and Secondary	3
10	Data Collection Methods: Interviews, Observation and Survey	2
11	Sampling Techniques: Probability and non-probability, Census	3
12	Scale of measurement: Nominal, Ordinal, Interval and Ratio	3
13	Report Writing: Guidelines for preparing a good report	1
14	format of report (Components may include Title Page, Table of Contents, Executive Summary, Introductory Section, Body of the Report, Final Part of the Report, Acknowledgements, References and Appendix).	3
	Total	28

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DEPARTMENT OF COMMERCE

PROGRAMME: Undergraduate Programme in Commerce

(FYUGP)

SEMESTER: First

COURSE TYPE: Major Course

TOTAL MARKS: 100

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	Unit-I: Introduction to Accounting	
1	Meaning of Booking Keeping; Meaning and definition of Accounting	1
2	Features, objectives & limitations of accounting	1
3	Various branches of accounting	1
4	Various users of accounting	1
5	Accounting Concepts	1
6	Accounting Conventions	1
7	Cash Basis, Accrual Basis and Hybrid Basis of Accounting	1
8	Distinguish between Book Keeping & Accounting	1
9	Systems of accounting viz., single entry and double entry system.	1
	Unit-II: Preparation of Financial Statements of Non-Corporate Entities	
10	Preparation of financial statements (Manufacturing account)	1
11	Preparation of financial statements (Trading account)	1
12	Preparation of financial statements (Balance Sheet)	1
13	Profit and loss account of Non-Corporate manufacturing entities with & without adjustments.	1
14	Profit and loss appropriation account of Non-Corporate manufacturing entities with & without adjustments.	1
15	Balance sheet of Non-Corporate manufacturing entities with & without adjustments	1
16	Profit and loss account of Non manufacturing entities (excluding not-for-profit organizations) with and without adjustments	1
17	Profit and loss appropriation account of Non manufacturing entities (excluding not-for-profit organizations) with and without adjustments	1
18	Balance Sheet of Non manufacturing entities (excluding not-for-profit organizations) with and without adjustments	1
19	Practical: Numerical problems related to trading	1

20	Practical: Numerical problems related to P&L	1
21	Practical: Numerical problems related to Balance sheet	1
	Unit- III: Departmental Accounting	
22	Meaning and objective of departmental accounts	1
23	Basis of allocation of common expenses	1
24	Inter-departmental transfers	1
25	Practical: Preparation of departmental trading (Including General P&L account and Balance sheet)	4
26	Practical: Preparation of departmental P&L account (Including General P&L account and Balance sheet)	5
	Unit-IV: Branch Accounting (Inland branches only)	
27	Meaning & objective of Branch Accounting	1
28	Methods of Branch Accounting including debtor system, stock and debtor system	1
29	Difference between branch and departmental accounting.	1
30	Practical: Debtors system; and stock and debtor system	8
	Unit-V: Accounting For special Transactions (Consignment)	
31	Meaning, features and distinction between consignment and sale	1
32	Distinction between normal loss and abnormal loss in consignment	1
33	Accounting treatment including journal and ledger in the books of consignor and consignee	2
34	Practical: Numerical problems from consignment.	8
	TOTAL	58

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DEPARTMENT OF COMMERCE

PROGRAMME: Undergraduate Programme in Commerce

(FYUGP)

SEMESTER: First

COURSE TYPE: Minor Course

TOTAL MARKS: 100

COURSE TITLE: Financial Accounting

TOTAL CREDITS: 4

COURSE CODE: UCOMNT-101

TEACHING HOURS: 60

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	Unit-I: Introduction to Accounting	
1	Meaning of Booking Keeping; Meaning and definition of Accounting	1
2	Features, objectives & limitations of accounting	1
3	Various branches of accounting	1
4	Various users of accounting	1
5	Accounting Concepts	1
6	Accounting Conventions	1
7	Cash Basis, Accrual Basis and Hybrid Basis of Accounting	1
8	Distinguish between Book Keeping & Accounting	1
9	Systems of accounting viz., single entry and double entry system.	1
	Unit-II: Preparation of Financial Statements of Non-Corporate Entities	
10	Preparation of financial statements (Manufacturing account)	1
11	Preparation of financial statements (Trading account)	1
12	Preparation of financial statements (Balance Sheet)	1

13	Profit and loss account of Non-Corporate manufacturing entities with & without adjustments.	1
14	Profit and loss appropriation account of Non-Corporate manufacturing entities with & without adjustments.	1
15	Balance sheet of Non-Corporate manufacturing entities with & without adjustments	1
16	Profit and loss account of Non manufacturing entities (excluding not-for-profit organizations) with and without adjustments	1
17	Profit and loss appropriation account of Non manufacturing entities (excluding not-for-profit organizations) with and without adjustments	1
18	Balance Sheet of Non manufacturing entities (excluding not-for-profit organizations) with and without adjustments	1
19	Practical: Numerical problems related to trading	1
20	Practical: Numerical problems related to P&L	1
21	Practical: Numerical problems related to Balance sheet	1
	Unit- III: Departmental Accounting	
22	Meaning and objective of departmental accounts	1
23	Basis of allocation of common expenses	1
24	Inter-departmental transfers	1
25	Practical: Preparation of departmental trading (Including General P&L account and Balance sheet)	4
26	Practical: Preparation of departmental P&L account (Including General P&L account and Balance sheet)	5
	Unit-IV: Branch Accounting (Inland branches only)	
27	Meaning & objective of Branch Accounting	1
28	Methods of Branch Accounting including debtor system, stock and debtor system	1
29	Difference between branch and departmental accounting.	1
30	Practical: Debtors system; and stock and debtor system	8
	Unit-V: Accounting For special Transactions (Consignment)	
31	Meaning, features and distinction between consignment and sale	1

32	Distinction between normal loss and abnormal loss in consignment	1
33	Accounting treatment including journal and ledger in the books of consignor and consignee	2
34	Practical: Numerical problems from consignment.	8
	TOTAL	58

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DEPARTMENT OF COMMERCE

PROGRAMME: Undergraduate Programme in Commerce

(FYUGP)

SEMESTER: First

COURSE TYPE: Multidisciplinary Course

TOTAL MARKS: 75

COURSE TITLE: Human Resource Management

TOTAL CREDITS: 3

COURSE CODE: UCOMDT-101

TEACHING HOURS: 45

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	UNIT I: HUMAN RESOURCE MANAGEMENT	
1	Concept & Evolution of of HRM	1
2	Functions of HRM	1
3	Importance of HRM	1
4	Limitations of HRM	1
5	Characteristics of HR Manager	1
6	Qualities of HR Manager	1
7	HRM vs HRD	1
8	Personnel Management vs HRM	1

	UNIT II: RECRUITMENT, SELECTION AND TRAINING	
9	Recruitment: Meaning and Sources	1
10	Selection: Meaning and Process	1
11	Training: Meaning and Methods	2
12	Promotion: Meaning, Principles and Bases of Promotion	2
13	Transfer: Meaning, Purpose and Types	1
14	Separation: Meaning and Types	1
	UNIT III: PERFORMANCE APPRAISAL AND JOB EVALUATION	
15	Performance Appraisal: Meaning, Methods, Advantages and Disadvantages.	3
16	Job Evaluation: Meaning, Features & Benefits	2
17	Difference between Performance Appraisal vs. Job Evaluation	1
	UNIT IV: WORK STRESS AND EMPLOYEES COUNSELLING	
18	Work Stress: Meaning, Nature, Levels, Sources and Consequences of Work Stress	4
19	Employee Counseling: Meaning, Characteristics, Objectives and Functions.	3
20	HRIS (Human Resource Information System): Meaning, Importance and Designing of HRIS	3
	TOTAL	32

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DEPARTMENT OF COMMERCE

PROGRAMME: Undergraduate Programme in Commerce

(FYUGP)

SEMESTER: First

COURSE TYPE: Multidisciplinary Course

TOTAL MARKS: 75

COURSE TITLE: Fundamentals of marketing

TOTAL CREDITS: 3

COURSE CODE: UCOMDT-102

TEACHING HOURS: 45

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	UNIT- I: INSIGHT IN TO THE MARKETING	
1	Meaning, nature and scope of marketing	1
2	Fundamental marketing concepts	1
3	Marketing environment	2
4	Marketing challenges	1
5	Market Segmentation	1
6	Meaning, importance and bases for segmentation.	2
	UNIT- II: RESEARCH AND INFORMATION SYSTEMS IN MARKETING	
7	Market research: Concepts, features and importance	2
8	Sources of data collection: Primary and Secondary	2
9	Steps in marketing research	2
10	Marketing information system: Meaning and Components	2
11	Consumer Buying Behavior Process.	1

	UNIT-III: PRODUCT, PRICING, DISTRIBUTION AND PROMOTIONAL STRATEGIES	
12	Product concept, classification of products	2
13	Product life cycle stages	1
14	New product development	1
15	Pricing objectives	1
16	Pricing strategies	1
17	Factors considered when setting prices	1
18	Distribution channels functions: Meaning and factors influencing distribution channel decision	2
19	Promotion: Meaning and methods.	2
	UNIT-IV: EMERGING MARKETING TECHNIQUES	
20	New trends in marketing and their importance	2
21	Neuro marketing	1
22	Content Marketing	1
23	Viral marketing,	1
24	Guerrilla marketing	1
25	Niche marketing	1
26	Relationship marketing	1
27	On-line marketing	1
28	E-mail marketing	1
29	Mobile marketing.	1
	Total	39



DEPARTMENT OF COMMERCE

PROGRAMME: Undergraduate Programme in Commerce

(FYUGP)

SEMESTER: First

COURSE TYPE: Multidisciplinary Course

TOTAL MARKS: 75

COURSE TITLE: Fundamentals of Banking

TOTAL CREDITS: 3

COURSE CODE: UCOMDT-103

TEACHING HOURS: 45

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	UNIT- I: Introduction to Banking	
1	Origin, Meaning and Definition of Bank	1
2	Banker and Customer	1
3	Structure of Indian Banking System	2
4	Role of Reserve Bank of India	1
5	Functions of Commercial Bank- Primary, Secondary and General Utility Functions.	3
	UNIT- II: Opening and Operations of Accounts	
6	Types of Deposits- Savings Account, Current Account and Time Deposit- Recurring Deposit and Fixed Deposit	2
7	Procedure of Opening of Deposit Account in Bank- KYC Norms	2
8	Procedure for Operating Deposit Accounts- Pay-in-Slip, Withdrawal Slips	2
9	Issue of Pass Book, Issue of Cheque Book, Issue of Fixed Deposit and Deposit Receipt .	2
	UNIT-III: Negotiable Instruments	

10	Meaning and Characteristics of Negotiable Instruments- Promissory Notes, Bills of Exchange, Cheque	2
11	Types of Cheque- Bearer, Order and Crossed Cheque	2
12	Types of Crossing- General and Special	2
13	Endorsement- Meaning and Kinds	2
	UNIT-IV: Methods of Remittances	
14	Debit Cards	1
15	Credit Cards	1
16	Tele Banking	1
17	Mobile Banking	1
18	ATM	1
19	Demand Drafts	1
20	Banker's Cheque	1
21	E-Banking	1
22	EFT	1
23	RTGS	1
24	NEFT & SWIFT	1
	Total	35

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DEPARTMENT OF COMMERCE

PROGRAMME: Undergraduate Programme in Commerce

(FYUGP)

SEMESTER: First

COURSE TYPE: Multidisciplinary Course

TOTAL MARKS: 75

COURSE TITLE: Office Management

TOTAL CREDITS: 3

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	Unit I: Office Accommodation and Equipments	
1	Modern Office: Introduction, Functions, Importance and Types	2
2	Office Building: Size, Lay Out and Management	1
3	Office Building: Size, Lay Out and Management	1
4	Office Furniture: Types, (Office Desks, Office Tables, Office Chairs, Cabinets, Safes and Accessories)	2
5	Office Environment: Interior, Safety, Security and Sanitary Arrangement	1
6	Office Stationery Items and Maintenance	1
	Unit II: Records Management	
7	Concept and Objectives	1
8	Filing System: Objectives, Functions, Advantages, Methods, Centralized vs. Decentralized Filing and Classifications of Files	2
9	Indexing System: Purpose, Essentials and Types	2
10	Digital Filing Equipment	2
	Unit III: Mailing Procedure, Office Communication and Banking Facilities	
11	Mailing Procedure: Meaning, Definition, Types and Importance	2
12	Handling of Incoming Mail, Outgoing Mail and Electronic Mail	2
13	Office Communication: Modern Forms and Technology	2
14	Banking Facilities: Importance, types of accounts, types of bank documents and money transfer	3
	Unit IV: Office Manager and Secretary	
15	Introduction and Qualifications of Office Manager	1
16	Functions of Office Manager	1

17	Qualities of Good Office Manager	1
18	Role and importance of a Secretary	1
19	Duties and Responsibilities of a Secretary	1
20	Qualifications and Personal Qualities of a Secretary	1
	Total	30

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DEPARTMENT OF COMMERCE

PROGRAMME: Undergraduate Programme in Commerce

(FYUGP)

SEMESTER: First

COURSE TYPE: Multidisciplinary Course

TOTAL MARKS: 75

COURSE TITLE: E-Commerce

TOTAL CREDITS: 4

COURSE CODE: UCOMDT-105

TEACHING HOURS: 45

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	Unit I: Introduction to E-Commerce	
1	Brief History of E-commerce	1
2	Evolution of E-Commerce	1
3	Functions, Features, benefits and constraints of E-Commerce	2
4	Roadmap of E-Commerce in India	2
5	Common Applications of E-Commerce	1
	Unit II: E-Commerce business models and E-Tailing	

6	Categories of E-commerce: Business to Business (B2B), Business to Consumer (B2C), Consumer to Business (C2B), Business to Employee (B2E), Consumer to Consumer (C2C), Business to Government (B2G), Government to Citizen (G2C), Government to Business (G2B)	5
7	E-Tailing: Introduction, advantages, disadvantages, model, E-tail mix (7C's)	3
	Unit III: Consumer Oriented E-Commerce	
8	Mercantile Process Model: Consumers Perspective and Merchant's Perspective.	2
9	Electronic Payment Systems: Advantages and risks	1
10	Types of Payment System (Credit Cards, E-Cash, Smart-Cards).	3
	Unit IV: Electronic Data Interchange and E-Payments	
11	EDI: Concept of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security.	3
12	E-payment methods: Features of successful e-payment methods	1
13	Types of electronic cards	2
14	E-Wallets- Meaning & application	1
15	E-cash and innovative payment methods	1
16	Risk management options for e-payment systems.	1
	Total	30

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DEPARTMENT OF COMMERCE

PROGRAMME: Undergraduate Programme in Commerce
(FYUGP)

SEMESTER: First

COURSE TYPE: Skill-theory Course

TOTAL MARKS: 75

COURSE TITLE: Digital marketing

TOTAL CREDITS: 3

COURSE CODE: UCOSSET-301

TEACHING HOURS: 45

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	UNIT-I: INTRODUCTION TO DIGITAL MARKETING AND SEARCH ENGINE OPTIMISATION	
1	Digital Marketing: Concept, Need for Digital Marketing	1
2	Digital Marketing Platforms- Organic and Paid Digital Marketing	1
3	Difference between Traditional and Digital Marketing	1
4	Advantages and Limitations of Digital Marketing	1
5	The P-O-E-M Framework	1
6	Skills required in Digital Marketing, Future of Digital Marketing	1
7	Search Engine: Concept, Difference between Portal and Search Engines, Search Engines working	2
8	SEO: Concept, SEO Techniques (On page and Off page), Difference between White Hat, Black Hat and Grey Hat SEO, Need for SEO; Things to consider before starting SEO of any website;	2
9	Ranking: Concept, How Google rank a website; Basic Terms like Crawlers, Robots and Spiders	1
10	How to choose a Best Search Engine.	1
	UNIT-II: MS WORD AND ITS FEATURES	
11	Overview, Creating, Saving, Opening, Importing, Exporting and Inserting Files, Formatting Pages, Paragraphs and Sections, Indents and Outdents, Creating Lists and Numbering; Headings, Styles, Fonts and Font Size	3
12	Editing, Positioning and Viewing Texts, Finding and Replacing Text	2
13	Inserting Page Breaks, Page Numbers, Book Marks, Symbols	2

	and Dates;	
14	Using Tabs and Tables, Header, Footer and Printing.	2
	UNIT-III: MS POWERPOINT	
15	Basics of presentations: Slides, fonts, drawing, editing; Inserting Tables, images, texts, symbols, hyperlinking, media	3
16	Design; Transition	2
17	Animation and slideshow, opening and saving presentation, inserting audio and video;	2
18	Creating Business Presentations using above facilities.	2
	UNIT-IV: EDITING WITH PHOTOS;	
19	Hands on training in Corel Paintshop/Adobe Photoshop: Add Professionally Designed Templates, Text, Dialogue, Captions, Effects, Speech Bubble, Stickers to the Photos	3
20	Share or Download HD Graphs; Draw Lines, Change Background with Cutouts	2
21	Add Photos to create Overlays, Create Masks; Add Colours, Border, Filters to the Photo; Use Curve Tools, Crop the Photograph;	3
22	Adjust Brightness and Contrast of Photo, Rotate and Adjust Colour Saturation; Preparation of Digital Business Card and Digital Poster	3
	Total	40

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DEPARTMENT OF COMMERCE

**PROGRAMME: Undergraduate Programme in Commerce
(FYUGP)**

SEMESTER: Second

COURSE TYPE: Major Theory Course

TOTAL MARKS: 100

COURSE TITLE: Business Organisation & Management

TOTAL CREDITS: 4

COURSE CODE: UCOMJT-201

TEACHING HOURS: 60

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	Unit-I: Introduction	
1	Concepts and Forms of business organisations:	2
2	Salient features of sole proprietorship,	1
3	Salient features of Joint Hindu Family	1
4	Salient features of Partnership Firm	1
5	Salient features of LLP	1
6	Salient features of Joint Stock Company	1
7	E-Commerce: concept, advantages and disadvantages	3
	Unit-II: Management Thought	
8	Scientific Management (F.W Taylor),	2
9	Administrative management (Henry Fayol)	2
10	Bureaucratic Management (Max Weber)	2

11	Human relations - Hawthorne Experiment (George Elton Mayo)	2
12	Maslow Need Hierarchy theory	1
13	Herzberg's Motivation Theory	1
	Unit- III: Functions of Management- I	
12	Planning: meaning, process and importance	1
13	Organisation: meaning and importance	1
14	Delegation and Decentralization: meaning and importance	3
15	Leadership: concept Qualities & Styles	1
16	Motivation: Meanings &Types: financial and non financial	2
	Unit -IV: Functions Of Management- II	
17	Coordination: Concept, Principles and Need	2
18	Control: Concept, need, process, factorsdetermining good control.	3
	Unit-V: Information Systems and Quality Management	
19	Information system – Need, types, developing an information system	3
20	Total QualityManagement - Concept, need, advantages and disadvantages	3
21	Concept of ISO 9000 and ISO14000 quality systems	2
	Total	39



DEPARTMENT OF COMMERCE

PROGRAMME: Undergraduate Programme in Commerce

(FYUGP)

SEMESTER: Second

COURSE TYPE: Minor Theory Course

TOTAL MARKS: 100

COURSE TITLE: Business Organisation & Management

TOTAL CREDITS: 4

COURSE CODE: UCOMNT-201

TEACHING HOURS: 60

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	Unit-I: Introduction	
1	Concepts and Forms of business organisations:	2
2	Salient features of sole proprietorship,	1
3	Salient features of Joint Hindu Family	1
4	Salient features of Partnership Firm	1
5	Salient features of LLP	1
6	Salient features of Joint Stock Company	1
7	E-Commerce: concept, advantages and disadvantages	3
	Unit-II: Management Thought	
8	Scientific Management (F.W Taylor),	2
9	Administrative management (Henry Fayol)	2
10	Bureaucratic Management (Max Weber)	2

11	Human relations - Hawthorne Experiment (Geroge Elton Mayo)	2
12	Maslow Need Hierarchy theory	1
13	Herzberg's Motivation Theory	1
	Unit- III: Functions of Management- I	
12	Planning: meaning, process and importance	1
13	Organisation: meaning and importance	1
14	Delegation and Decentralization: meaning and importance	3
15	Leadership: concept Qualities & Styles	1
16	Motivation: Meanings &Types: financial and non financial	2
	Unit -IV: Functions Of Management- II	
17	Coordination: Concept, Principles and Need	2
18	Control: Concept, need, process, factorsdetermining good control.	3
	Unit-V: Information Systems and Quality Management	
19	Information system – Need, types, developing an information system	3
20	Total QualityManagement - Concept, need, advantages and disadvantages	3
21	Concept of ISO 9000 and ISO14000 quality systems	2
	Total	39



DEPARTMENT OF COMMERCE

PROGRAMME: Undergraduate Programme in Commerce

(FYUGP)

SEMESTER: Second

COURSE TYPE: Multidisciplinary Course

TOTAL MARKS: 75

COURSE TITLE: Human Resource Management

TOTAL CREDITS: 3

COURSE CODE: UCOMDT-101

TEACHING HOURS: 45

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	UNIT I: HUMAN RESOURCE MANAGEMENT	
1	Concept & Evolution of of HRM	1
2	Functions of HRM	1
3	Importance of HRM	1
4	Limitations of HRM	1
5	Characteristics of HR Manager	1
6	Qualities of HR Manager	1
7	HRM vs HRD	1
8	Personnel Management vs HRM	1
	UNIT II: RECRUITMENT, SELECTION AND TRAINING	
9	Recruitment: Meaning and Sources	1
10	Selection: Meaning and Process	1
11	Training: Meaning and Methods	2
12	Promotion: Meaning, Principles and Bases of Promotion	2
13	Transfer: Meaning, Purpose and Types	1

14	Separation: Meaning and Types	1
	UNIT III: PERFORMANCE APPRAISAL AND JOB EVALUATION	
15	Performance Appraisal: Meaning, Methods, Advantages and Disadvantages.	3
16	Job Evaluation: Meaning, Features & Benefits	2
17	Difference between Performance Appraisal vs. Job Evaluation	1
	UNIT IV: WORK STRESS AND EMPLOYEES COUNSELLING	
18	Work Stress: Meaning, Nature, Levels, Sources and Consequences of Work Stress	4
19	Employee Counseling: Meaning, Characteristics, Objectives and Functions.	3
20	HRIS (Human Resource Information System): Meaning, Importance and Designing of HRIS	3
	TOTAL	32

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU-180001, J & K.

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DEPARTMENT OF COMMERCE

**PROGRAMME: Undergraduate Programme in Commerce
(FYUGP)**

SEMESTER: Second

COURSE TYPE: Multidisciplinary Course

TOTAL MARKS: 75

COURSE TITLE: Fundamentals of marketing

TOTAL CREDITS: 3

COURSE CODE: UCOMDT-102

TEACHING HOURS: 45

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	UNIT- I: INSIGHT IN TO THE MARKETING	
1	Meaning, nature and scope of marketing	1
2	Fundamental marketing concepts	1
3	Marketing environment	2
4	Marketing challenges	1
5	Market Segmentation	1
6	Meaning, importance and bases forsegmentation.	2
	UNIT- II: RESEARCH AND INFORMATION SYSTEMS IN MARKETING	
7	Market research: Concepts, features and importance	2
8	Sources of data collection: Primary and Secondary	2
9	Steps in marketing research	2
10	Marketing information system: Meaning andComponents	2
11	Consumer Buying Behavior Process.	1
	UNIT-III: PRODUCT, PRICING, DISTRIBUTION AND PROMOTIONALSTRATEGIES	
12	Product concept, classification of products	2
13	Product life cycle stages	1
14	New product development	1
15	Pricing objectives	1
16	Pricing strategies	1
17	Factors considered when setting prices	1
18	Distribution channels functions: Meaning and factors influencing distribution channel decision	2
19	Promotion: Meaning and methods.	2
	UNIT-IV: EMERGING MARKETING TECHNIQUES	
20	New trends in marketing and their importance	2
21	Neuro marketing	1
22	Content Marketing	1
23	Viral marketing,	1
24	Guerrilla marketing	1

25	Niche marketing	1
26	Relationship marketing	1
27	On-line marketing	1
28	E-mail marketing	1
29	Mobile marketing.	1
Total		39

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DEPARTMENT OF COMMERCE

PROGRAMME: Undergraduate Programme in Commerce

(FYUGP)

SEMESTER: Second

COURSE TYPE: Multidisciplinary Course

TOTAL MARKS: 75

COURSE TITLE: Fundamentals of Banking

TOTAL CREDITS: 3

COURSE CODE: UCOMDT-103

TEACHING HOURS: 45

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
UNIT- I: Introduction to Banking		
1	Origin, Meaning and Definition of Bank	1
2	Banker and Customer	1
3	Structure of Indian Banking System	2
4	Role of Reserve Bank of India	1
5	Functions of Commercial Bank- Primary, Secondary and General Utility Functions.	3
UNIT- II: Opening and Operations of Accounts		

6	Types of Deposits- Savings Account, Current Account and Time Deposit- Recurring Deposit and Fixed Deposit	2
7	Procedure of Opening of Deposit Account in Bank- KYC Norms	2
8	Procedure for Operating Deposit Accounts- Pay-in-Slip, Withdrawal Slips	2
9	Issue of Pass Book, Issue of Cheque Book, Issue of Fixed Deposit and Deposit Receipt .	2
UNIT-III: Negotiable Instruments		
10	Meaning and Characteristics of Negotiable Instruments- Promissory Notes, Bills of Exchange, Cheque	2
11	Types of Cheque- Bearer, Order and Crossed Cheque	2
12	Types of Crossing- General and Special	2
13	Endorsement- Meaning and Kinds	2
UNIT-IV: Methods of Remittances		
14	Debit Cards	1
15	Credit Cards	1
16	Tele Banking	1
17	Mobile Banking	1
18	ATM	1
19	Demand Drafts	1
20	Banker's Cheque	1
21	E-Banking	1
22	EFT	1
23	RTGS	1
24	NEFT & SWIFT	1
Total		35

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(Erstwhile Maharani Mahila College)
(NAAC Re-Accredited 'A' Grade)



DEPARTMENT OF COMMERCE

PROGRAMME: Undergraduate Programme in Commerce
(FYUGP)

SEMESTER: Second

COURSE TYPE: Multidisciplinary Course

TOTAL MARKS: 75

COURSE TITLE: Office Management

TOTAL CREDITS: 3

COURSE CODE: UCOMDT-104

TEACHING HOURS: 45

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	Unit I: Office Accommodation and Equipments	
1	Modern Office: Introduction, Functions, Importance and Types	2
2	Office Building: Size, Lay Out and Management	1
3	Office Building: Size, Lay Out and Management	1
4	Office Furniture: Types, (Office Desks, Office Tables, Office Chairs, Cabinets, Safes and Accessories)	2
5	Office Environment: Interior, Safety, Security and Sanitary Arrangement	1
6	Office Stationery Items and Maintenance	1
	Unit II: Records Management	
7	Concept and Objectives	1
8	Filing System: Objectives, Functions, Advantages, Methods, Centralized vs. Decentralized Filing and Classifications of Files	2
9	Indexing System: Purpose, Essentials and Types	2

10	Digital Filing Equipment	2
	Unit III: Mailing Procedure, Office Communication and Banking Facilities	
11	Mailing Procedure: Meaning, Definition, Types and Importance	2
12	Handling of Incoming Mail, Outgoing Mail and Electronic Mail	2
13	Office Communication: Modern Forms and Technology	2
14	Banking Facilities: Importance, types of accounts, types of bank documents and moneytransfer	3
	Unit IV: Office Manager and Secretary	
15	Introduction and Qualifications of Office Manager	1
16	Functions of Office Manager	1
17	Qualities of Good Office Manager	1
18	Role and importance of a Secretary	1
19	Duties and Responsibilities of a Secretary	1
20	Qualifications and Personal Qualities of a Secretary	1
	Total	30

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DEPARTMENT OF COMMERCE

PROGRAMME: Undergraduate Programme in Commerce

(FYUGP)

SEMESTER: Second

COURSE TYPE: Multidisciplinary Course

TOTAL MARKS: 75

COURSE TITLE: E-Commerce

TOTAL CREDITS: 4

COURSE CODE: UCOMDT-105

TEACHING HOURS: 45

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	Unit I: Introduction to E-Commerce	
1	Brief History of E-commerce	1
2	Evolution of E-Commerce	1
3	Functions, Features, benefits and constraints of E-Commerce	2
4	Roadmap of E-Commerce in India	2
5	Common Applications of E-Commerce	1
	Unit II: E-Commerce business models and E-Tailing	
6	Categories of E-commerce: Business to Business (B2B), Business to Consumer (B2C), Consumer to Business (C2B), Business to Employee (B2E), Consumer to Consumer (C2C), Business to Government (B2G), Government to Citizen (G2C), Government to Business (G2B)	5
7	E-Tailing: Introduction, advantages, disadvantages, model, E-tail mix (7C's)	3
	Unit III: Consumer Oriented E-Commerce	
8	Mercantile Process Model: Consumers Perspective and Merchant's Perspective.	2
9	Electronic Payment Systems: Advantages and risks	1
10	Types of Payment System (Credit Cards, E-Cash, Smart-Cards).	3
	Unit IV: Electronic Data Interchange and E-Payments	
11	EDI: Concept of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security.	3
12	E-payment methods: Features of successful e-payment methods	1
13	Types of electronic cards	2

14	E-Wallets- Meaning & application	1
15	E-cash and innovative payment methods	1
16	Risk management options for e-payment systems.	1
Total		30

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DEPARTMENT OF COMMERCE

**PROGRAMME: Undergraduate Programme in Commerce
(FYUGP)**

SEMESTER: Second

COURSE TYPE: Skill-theory Course

TOTAL MARKS: 75

COURSE TITLE: Digital marketing

TOTAL CREDITS: 4

COURSE CODE: UCOSSET-401

TEACHING HOURS: 45

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	UNIT-I: INTRODUCTION TO SOCIAL MEDIA MARKETING AND CONTENT MARKETING;;	
1	The Role of social media marketing; Identifying target audiences	2
2	Social media channels: Types and Models; Social media benefits and applications	2
3	Social media marketing framework; How social media affects	2
4	SEO; Search engine optimization vs Social media optimization	2
5	Top social media marketing tools to consider	1
6	Responsibility of a social media manager	1

7	Some common social media mistakes.	1
	UNIT-II: MS EXCEL AND ITS FEATURES	
8	Exploring Microsoft Excel	2
9	Creating Workbook Files	2
10	Editing Worksheet, Managing Worksheets and Workbook Files	3
11	Formulas- Addition, Subtraction, Multiplication, Division and Percentage	3
	UNIT – III: SPREADSHEET.	
12	Spreadsheet Concepts: Managing worksheets	1
13	Formatting, Conditional formatting, Entering data, Editing, Printing and protecting worksheets	2
14	Handling operators in formula, Organizing charts and graphs	2
15	Working with multiple worksheets	1
16	Controlling worksheet views, Naming cells and cell range	1
17	Spreadsheet Functions: Mathematical, Statistical, Financial, Logical, Date and time, Look up and reference, Database functions, Text functions and Error functions.	3
	UNIT-IV: EDITING WITH VIDEOS	
18	Hands on training in the features of Canva.com/Inshot: Trim the video, Splitting of videos, Exporting video into HD quality, Merge video, Combine video, Compress video	3
19	Modify the video aspect ratio, Creating border, Modifying its background, Colour, Adjust video's contrast, Saturation and brightness	3
20	Modifying music or sound of video, Modifying speed of video, Creating a sticker or text effect	2
21	Rotate or flip, Convert to MP4 format, Creating video to share on social platforms	2
	TOTAL	41

GOVT. COLLEGE FOR WOMEN, PARADE GROUND

(An Autonomous College)

DEPARTMENT OF COMMERCE

Bachelor of Commerce (Honours)

B.Com (Hons.)



(Effective from July 2021 Onwards)

GOVT. COLLEGE FOR WOMEN, PARADE GROUND

(An Autonomous College)

DEPARTMENT OF COMMERCE



1. Semester-wise Distribution of Courses

B.Com (Hons.) CBCS	Course No.	Course Type	Credit
SEMESTER FIRST			
DISCIPLINE SPECIFIC CORE COURSES(DSC)			
Financial Accounting	UBHTC-101	DSC-1	6
Business Laws	UBHTC-102	DSC-2	6
GENERIC ELECTIVES (GE)			
<i>Any one of the following (GE-1)</i>			
Economic Analysis for Business Decision	UBHTGE-103	GE	6
Business Organisation and Management	UBHTGE-104	GE	
Business Environment	UBHTGE-105	GE	
ABILITY ENHANCEMENT COMPULSORY COURSES (AECC)			
Environmental Sciences (EVS-1)		AECC-1	2
Communication English (MIL-1)		AECC-2	2
TOTAL CREDIT			22
SEMESTER SECOND			
DISCIPLINE SPECIFIC CORE COURSES (DSC)			
Corporate Accounting	UBHTC-201	DSC-3	6
Corporate Laws	UBHTC-202	DSC-4	6
GENERIC ELECTIVES (GE)			
<i>Any one of the following (GE-2)</i>			
Entrepreneurship	UBHTGE-203	GE	6
Finance for Non-Finance Executives	UBHTGE-204	GE	
Monetary Economics	UBHTGE-205	GE	
ABILITY ENHANCEMENT COMPULSORY COURSES (AECC)			
Environmental Sciences (EVS-2)		AECC-3	2
Communication English (MIL-2)		AECC-4	2
TOTAL CREDIT			22

B.Com. (Hons) First Semester

GOVT. COLLEGE FOR WOMEN, PARADE GROUND



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DEPARTMENT OF COMMERCE B.COM

(HONS) FIRST SEMESTER

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

Courses	Course Code	UGC Classification	Total	Total Credit
Financial Accounting	UBHTC-101	DSC-1	6	
Business Laws	UBHTC-102	DSC-2	6	
Generic Elective (Any One)				
Economic Analysis for Business Decision	UBHTGE-103	GE-1	6	
Business Organisation and Management	UBHTGE-104			
Business Environment	UBHTGE-105			
Environmental Sciences (EVS-1)	-	AECC	2	
Communication English/MIL-1	-	AECC	2	
Total Credit				22

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU
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DEPARTMENT OF COMMERCE
B.COM (HONS) - FIRST SEMESTER

FINANCIAL ACCOUNTING (DSC-1)

C.No.UBHTC-101

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time: 3 Hrs

External Exam = 80

LECTURE PLAN

<u>Serial No</u>	<u>Topics to be covered</u>	<u>No of Lectures</u>
<u>UNIT – I: INTRODUCTION</u>		
<u>1</u>	Accounting as an information system, various stake holders, Objectives, limitations	<u>1</u>
<u>2</u>	Various branches of accounting, Basis of accounting- Cash basis, accrual basis and hybrid accounting	<u>1</u>
<u>3</u>	Generally accepted accounting principles (GAAP)	<u>1</u>
<u>4</u>	Basic terms used in accounting	<u>1</u>
<u>5</u>	Brief introduction to various books viz. subsidiary and ledger	<u>2</u>
<u>6</u>	Numerical problems related to preparation of accounting equation, journal, ledger, trial balance and cash book	<u>3</u>
<u>7</u>	Systems of accounting viz., single entry and double entry system	<u>2</u>
<u>8</u>	Introduction to IFRS	<u>1</u>
Total Lectures		<u>12</u>
<u>UNIT – II: PREPARATION OF FINANCIAL STATEMENTS OF NON– CORPORATE ENTITIES</u>		
<u>1</u>	Preparation of financial statements of non-corporate manufacturing entities (Manufacturing account, trading account, profit and loss account, profit and loss appropriation account and balance sheet) (Excluding not-for-profit organisations) with and without adjustments	<u>7</u>
<u>2</u>	Preparation of financial statements of non-manufacturing entities (Trading account, profit and loss account, profit and loss appropriation account and balance sheet) (Excluding not-for-profit organisations) with and without adjustments.	<u>5</u>
Total Lectures		<u>12</u>
<u>UNIT – III: DEPARTMENTAL ACCOUNTING</u>		
<u>1</u>	Meaning and objective of departmental accounts	<u>1</u>
<u>2</u>	Basis of allocation of common expenses	<u>2</u>
<u>3</u>	Inter-departmental transfers	<u>2</u>
<u>4</u>	Preparation of departmental trading and P&L account (Including general P&L account and balance sheet)	<u>7</u>
Total Lectures		<u>12</u>
<u>UNIT – IV: BRANCH ACCOUNTING (INLAND BRANCHES ONLY)</u>		

<u>1</u>	Meaning, objective	<u>1</u>
<u>2</u>	Methods including debtor system	<u>2</u>
<u>3</u>	Stock and debtor system,	<u>2</u>
<u>4</u>	Final account system	<u>2</u>
<u>5</u>	Wholesale branch system	<u>2</u>
<u>6</u>	Independent branch system excluding foreign branches	<u>2</u>
<u>7</u>	Difference between branch and departmental accounting	<u>1</u>
<u>Total Lectures</u>		<u>12</u>
<u>UNIT – V: CONSIGNMENT AND JOINT VENTURE</u>		
<u>1</u>	Consignment- Meaning and features	<u>2</u>
<u>2</u>	Distinction between consignment and sale	<u>1</u>
<u>3</u>	Distinction between normal loss and abnormal loss in consignment	<u>1</u>
<u>4</u>	Accounting treatment including journal and ledger in the books of consignor and consignee	<u>3</u>
<u>5</u>	Joint Ventures- Meaning, features	<u>1</u>
<u>6</u>	Distinction of Joint venture with partnership	<u>1</u>
<u>7</u>	Methods of maintaining Joint venture accounts	<u>3</u>
<u>Total Lectures</u>		<u>12</u>
<u>Total Lectures = 60</u>		

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU

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DEPARTMENT OF COMMERCE

B.COM (HONS) - FIRST SEMESTER

BUSINESS LAWS (DSC-2)

C.No.UBHTC-102

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time: 3 Hrs

External Exam = 80

LECTURE PLAN

<u>Serial No</u>	<u>Topics to be covered</u>	<u>No of Lectures</u>
<u>UNIT – I: THE INDIAN CONTRACT ACT, 1872</u>		
<u>1</u>	Contract – meaning, characteristics and kinds	<u>2</u>
<u>2</u>	Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects	<u>5</u>
<u>3</u>	Void agreements	<u>2</u>
<u>4</u>	Discharge of contract – modes of discharge including breach and its remedies.	<u>3</u>
<u>Total Lectures</u>		<u>12</u>

UNIT – II: SPECIAL CONTRACTS		
<u>1</u>	Quasi – contracts	<u>3</u>
<u>2</u>	Contract of Indemnity and Guarantee	<u>3</u>
<u>3</u>	Contract of Bailment and Pledge	<u>3</u>
<u>4</u>	Contract of Agency	<u>3</u>
Total Lectures		<u>12</u>
UNIT – III: THE SALE OF GOODS ACT, 1930		
<u>1</u>	Contract of sale, meaning and difference between sale and agreement to sell	<u>2</u>
<u>2</u>	Conditions and warranties	<u>2</u>
<u>3</u>	Transfer of ownership in goods including sale by non-owners	<u>2</u>
<u>4</u>	Performance of contract of sale	<u>3</u>
<u>5</u>	Unpaid seller – meaning and rights of an unpaid seller against the goods.	<u>3</u>
Total Lectures		<u>12</u>
UNIT – IV: THE LIMITED LIABILITY PARTNERSHIP ACT, 2008		
<u>1</u>	Salient Features of LLP	<u>1</u>
<u>2</u>	Difference between LLP and Partnership, LLP and Company	<u>1</u>
<u>3</u>	LLP Agreement, Nature of LLP	<u>1</u>
<u>4</u>	Partners and Designated Partners	<u>1</u>
<u>5</u>	Incorporation Document, Incorporation by Registration, Registered	<u>1</u>
<u>6</u>	office of LLP and change therein	<u>1</u>
<u>7</u>	Change of name, Partners and their Relations	<u>1</u>
<u>8</u>	Extent and limitation of liability of LLP and partners	<u>1</u>
<u>9</u>	Whistle blowing, Taxation of LLP	<u>1</u>
<u>10</u>	Conversion into LLP	<u>1</u>
<u>11</u>	Winding up and dissolution of LLP	<u>2</u>
Total Lectures		<u>12</u>
UNIT – V: THE INFORMATION TECHNOLOGY ACT 2000		
<u>1</u>	Definitions under the Act	<u>2</u>
<u>2</u>	Digital signature, Electronic governance	<u>2</u>
<u>3</u>	Attribution, acknowledgement and dispatch of electronic records	<u>1</u>
<u>4</u>	Regulation of certifying authorities.	<u>2</u>
<u>5</u>	Digital signatures certificates	<u>1</u>
<u>6</u>	Duties of subscribers under the Act. Penalties and adjudication	<u>2</u>
<u>7</u>	Offences as per the Act	<u>2</u>
Total Lectures		<u>12</u>
<u>Total Lectures = 60</u>		

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DEPARTMENT OF COMMERCE

B.COM (HONS) - FIRST SEMESTER

ECONOMIC ANALYSIS FOR BUSINESS DECISIONS (GROUP 1-GE)

C.No. UBHTGE-103

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time: 3 Hrs

External Exam = 80

LECTURE PLAN

<u>Serial No</u>	<u>Topics to be covered</u>	<u>No of Lectures</u>
<u>UNIT – I: INTRODUCTION TO MANAGERIAL ECONOMICS</u>		
<u>1</u>	Introduction, Nature, importance, role of managerial economics	<u>2</u>
<u>2</u>	Principles in managerial decision analysis	<u>3</u>
<u>3</u>	Managerial economics- A positive or normative science	<u>2</u>
<u>4</u>	Relationship between micro, macro and managerial economics	<u>2</u>
<u>5</u>	Approaches to managerial decision making	<u>3</u>
Total Lectures		<u>12</u>
<u>UNIT – II: MARKET DEMAND ANALYSIS</u>		
<u>1</u>	Market Demand Analysis: Meaning, determinants of demand	<u>2</u>
<u>2</u>	Factors influencing market demand	<u>2</u>
<u>3</u>	Types of demand	<u>1</u>
<u>4</u>	Demand schedule & demand curves	<u>3</u>
<u>5</u>	Income and price elasticity of demand	<u>4</u>
Total Lectures		<u>12</u>
<u>UNIT – III: MARKET STRUCTURES</u>		
<u>1</u>	Market Structures and Price Determination	<u>2</u>
<u>2</u>	Different market structures and their characteristics	<u>2</u>
<u>3</u>	Short run and long run price	<u>2</u>
<u>4</u>	Output decisions under perfect competition	<u>2</u>
<u>5</u>	Monopoly	<u>2</u>
<u>6</u>	Monopolistic competition	<u>1</u>
<u>7</u>	Oligopoly	<u>1</u>
Total Lectures		<u>12</u>
<u>UNIT – IV: PRICING AND PROFIT POLICY</u>		
<u>1</u>	Pricing Policy and Profit Policy: Introduction, objectives of price policy	<u>1</u>
<u>2</u>	Factors determining price policy	<u>2</u>
<u>3</u>	Methods of pricing	<u>2</u>
<u>4</u>	Practical aspects of pricing decision	<u>2</u>
<u>5</u>	Profit policy- Reasons for controlling profits	<u>1</u>
<u>6</u>	Problems in profit policy	<u>2</u>

<u>7</u>	Criteria for acceptable rate of return on investment	<u>2</u>
<u>Total Lectures</u>		<u>12</u>
<u>UNIT – V: NATIONAL INCOME</u>		
<u>1</u>	National Income Accounting: Concepts, significance and components of national income	<u>2</u>
<u>2</u>	Methods of calculating national income	<u>4</u>
<u>3</u>	Problems in measurements of national income	<u>2</u>
<u>4</u>	GNP as an indicator of welfare	<u>2</u>
<u>5</u>	Managerial uses of national income	<u>2</u>
<u>Total Lectures</u>		<u>12</u>
<u>Total Lectures = 60</u>		

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU



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DEPARTMENT OF COMMERCE

B.COM (HONS) - FIRST SEMESTER

BUSINESS ORGANIZATION AND MANAGEMENT (GROUP 1-GE)

C.No. UBHTGE-104

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time: 3 Hrs

External Exam = 80

LECTURE PLAN

<u>UNIT – I: INTRODUCTION TO ORGANISATIONS & MANAGEMENT</u>		
<u>1</u>	Meaning and pervasiveness of organization	<u>1</u>
<u>2</u>	Range of business activities	<u>1</u>
<u>3</u>	Meaning and importance of management in organizations	<u>1</u>
<u>4</u>	Perspectives on experiencing business- Consumer's point of view-app-based, web-based and in-store commerce	<u>2</u>
<u>5</u>	Producer's point of view- thinking end-to-end	<u>1</u>
<u>6</u>	From farm to fork	<u>1</u>
<u>7</u>	From the ultimate source of supply to the consumer	<u>1</u>
<u>8</u>	Supply chain and distribution channels	<u>1</u>
<u>9</u>	Careers in business ownership and management point of view- thinking domains (functions) and verticals (industries)	<u>2</u>
Total Lectures		<u>12</u>
<u>UNIT – II: ENTREPRENEURSHIP FOUNDING THE BUSINESS</u>		
<u>1</u>	Entrepreneur-Entrepreneurship-Enterprise	<u>2</u>
<u>2</u>	Process of entrepreneurship	<u>2</u>
<u>3</u>	Entrepreneurs as the persons behind businesses	<u>2</u>
<u>4</u>	Stories of local, national and international business persons	<u>6</u>
Total Lectures		<u>12</u>
<u>UNIT – III: ORGANISATION OF BUSINESS</u>		
<u>1</u>	Ownership forms- proprietary and corporate	<u>2</u>
<u>2</u>	Unorganized (informal enterprises) versus organized (registered/incorporated enterprises)	<u>2</u>
<u>3</u>	Business families and family business, multinational businesses	<u>2</u>

<u>4</u>	Domains/functions of business- an overview	<u>1</u>
<u>5</u>	Reinforcing career options- of production & operations	<u>1</u>
<u>6</u>	Marketing	<u>1</u>
<u>7</u>	Accounting	<u>1</u>
<u>8</u>	Finance	<u>1</u>
<u>9</u>	HR	<u>1</u>
Total Lectures		<u>12</u>
<u>UNIT – IV: MANAGEMENT OF BUSINESS</u>		
<u>1</u>	Overview of functions of management	<u>1</u>
<u>2</u>	Managerial roles in business	<u>1</u>
<u>3</u>	Managerial levels	<u>1</u>
<u>4</u>	Skills/competencies	<u>1</u>
<u>5</u>	Decision-making techniques	<u>1</u>
<u>6</u>	Motivation	<u>2</u>
<u>7</u>	Leadership	<u>2</u>
<u>8</u>	Communication	<u>1</u>
<u>9</u>	Exemplary practices in developing people as individuals and teams	<u>2</u>
Total Lectures		<u>12</u>
<u>UNIT – V: CONTEXT OF BUSINESS</u>		
<u>1</u>	Interface between business, government, society and natural environment	<u>4</u>
<u>2</u>	Industry analysis	<u>4</u>
<u>3</u>	Business level strategy formulation	<u>4</u>
Total Lectures		<u>12</u>
<u>Total Lectures = 60</u>		

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU



(An Autonomous College)

DEPARTMENT OF COMMERCE

B.COM (HONS) - FIRST SEMESTER

BUSINESS ENVIRONMENT (GROUP-1 GE)

C.No. UBHTGE-105

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time : 3 Hrs

External Exam = 80

LECTURE PLAN

<u>Serial No</u>	<u>Topics to be covered</u>	<u>No of Lectures</u>
<u>UNIT – I: BUSINESS AND ITS ENVIRONMENT</u>		
<u>1</u>	Introduction to business, Characteristics of modern business	<u>1</u>
<u>2</u>	Scope of business	<u>1</u>
<u>3</u>	Concept and nature of business environment	<u>1</u>
<u>4</u>	Constituents of business environment- Internal, external	<u>2</u>
<u>5</u>	Micro and macro environment	<u>2</u>
<u>6</u>	Impact of business environment on business decision	<u>1</u>
<u>7</u>	Techniques for environmental analysis- SWOT analysis, PEST analysis, Porter's Five Forces Model-Analysis; Steps in environmental forecasting	<u>4</u>
Total Lectures		<u>12</u>
<u>UNIT – II: ECONOMIC ENVIRONMENT</u>		
<u>1</u>	Concept and nature of economic environment	<u>1</u>
<u>2</u>	Critical elements of economic environment	<u>1</u>
<u>3</u>	Basic economic systems- Capitalism, socialism, mixed	<u>3</u>
<u>4</u>	Comparison among three economic systems	<u>1</u>
<u>5</u>	New economic policies- Liberalization, privatization and globalization	<u>2</u>
<u>6</u>	FEMA	<u>1</u>
<u>7</u>	Monetary and fiscal policies	<u>3</u>
Total Lectures		<u>12</u>
<u>UNIT – III: POLITICAL AND LEGAL ENVIRONMENT</u>		
<u>1</u>	Concept and nature of political and legal environment	<u>2</u>
<u>2</u>	Components of political and legal environment	<u>2</u>
<u>3</u>	Economic role of government- Regulatory role, promotional role, entrepreneurial role, planning role	<u>4</u>
<u>4</u>	Stock exchange- Concept and functions	<u>2</u>
<u>5</u>	SEBI- Objectives and functions	<u>2</u>
Total Lectures		<u>12</u>
<u>UNIT – IV: SOCIO-CULTURAL ENVIRONMENT</u>		
<u>1</u>	Components of socio-cultural environment	<u>1</u>
<u>2</u>	Impact of socio-cultural environment on business	<u>1</u>
<u>3</u>	Culture and globalisation;	<u>1</u>
<u>4</u>	Global competitiveness, Globalisation and its impact on Indian economy	<u>2</u>
<u>5</u>	Social Audit	<u>1</u>
<u>6</u>	Demographic environment- Population size, migration and ethnic aspects, birth rate, death rate and age structure	<u>3</u>
<u>7</u>	MNCs- Concept, advantages and disadvantages	<u>2</u>
<u>8</u>	Govt. policy towards foreign capital during post reform period	<u>1</u>
Total Lectures		<u>12</u>
<u>UNIT – V: NATURAL AND TECHNOLOGICAL ENVIRONMENT</u>		
<u>1</u>	Natural environment- Meaning and its impact on business	<u>1</u>
<u>2</u>	Types of natural environment	<u>1</u>
<u>3</u>	Air pollution, noise pollution and water pollution	<u>2</u>
<u>4</u>	Concept and nature of technological environment	<u>1</u>
<u>5</u>	Elements of technological environment	<u>2</u>
<u>6</u>	Technology and society	<u>1</u>
<u>7</u>	Economic effect of technology	<u>1</u>
<u>8</u>	New technology policy	<u>1</u>
<u>9</u>	Transfer of technology- Importance and types	<u>1</u>
<u>10</u>	Steps for selecting appropriate technology and its adaptation	<u>1</u>
Total Lectures		<u>12</u>
<u>Total Lectures = 60</u>		

B.Com. (Hons.) Semester Second

GOVT. COLLEGE FOR WOMEN, PARADE GROUND

(An Autonomous College)

DEPARTMENT OF COMMERCE



DEPARTMENT OF COMMERCE B.COM

(HONS.) SECOND SEMESTER

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

Courses	CourseCode	UGC Classification	Total	Total Credit	
Corporate Accounting	UBHTC-201	DSC-3	6		
Corporate Laws	UBHTC-202	DSC-4	6		
Generic Elective (Any one of the following) <ul style="list-style-type: none">• Entrepreneurship• Finance for Non-Finance Executives• Monetary Economics	UBHTGE-203 UBHTGE-204 UBHTGE-205	GE-2	6		
Environmental Sciences (EVS-2)	-	AECC-3	2		
Communication English/MIL-2	-	AECC-4	2		
Total Credit					22

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU



(An Autonomous College)

DEPARTMENT OF COMMERCE

B.COM (HONS) - SECOND SEMESTER (CBCS)

CORPORATE ACCOUNTING (DSC-3)

C.No. UBHTC-201

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time: 3 Hrs

External Exam = 80

LECTURE PLAN

<u>Serial No</u>	<u>Topics to be covered</u>	<u>No of Lectures</u>
<u>UNIT – I: ACCOUNTING FOR SHARE CAPITAL AND DEBENTURES</u>		
<u>1</u>	Introduction to issue of shares and debentures	<u>2</u>
<u>2</u>	Issue of rights and Bonus shares	<u>1</u>
<u>3</u>	ESOPs and buyback of shares, book building	<u>1</u>
<u>4</u>	Underwriting of shares and debentures	<u>2</u>
<u>5</u>	Redemption of Preference shares	<u>2</u>
<u>6</u>	Redemption of debentures sinking/debenture redemption fund, open market purchase and conversion of debentures.	<u>2</u>
<u>7</u>	Relevant AS and IND-AS as applicable	<u>2</u>
Total Lectures		<u>12</u>
<u>UNIT – II: FINANCIAL STATEMENTS OF A COMPANY</u>		
<u>1</u>	Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II	<u>8</u>
<u>2</u>	Relevant AS and IND-AS as applicable	<u>4</u>
Total Lectures		<u>12</u>
<u>UNIT – III: CASH FLOW STATEMENTS</u>		
<u>1</u>	Meaning, Usefulness	<u>1</u>
<u>2</u>	Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India	<u>9</u>
<u>3</u>	Limitations of cash flow statement.	<u>1</u>
<u>4</u>	Relevant AS and IND-AS as applicable	<u>1</u>
Total Lectures		<u>12</u>
<u>UNIT – IV: AMALGAMATION, RECONSTRUCTION AND LIQUIDATION OF COMPANIES</u>		
<u>1</u>	Concept of Purchase Consideration	<u>1</u>
<u>2</u>	Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction	<u>3</u>

<u>3</u>	Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction)	<u>2</u>
<u>4</u>	Accounting for liquidation of companies	<u>2</u>
<u>5</u>	Introduction to the Insolvency and Bankruptcy Code, 2016 and other relevant provisions	<u>1</u>
<u>6</u>	Preparation of Statement of Affairs as per the format prescribed by the Act and Deficiency Account	<u>2</u>
<u>7</u>	Relevant AS and IND-AS as applicable	<u>1</u>
<u>Total Lectures</u>		<u>12</u>
<u>UNIT – V: ACCOUNTS OF HOLDING COMPANIES/ PARENT COMPANIES</u>		
<u>1</u>	Preparation of consolidated balance sheet with one subsidiary company	<u>10</u>
<u>2</u>	Relevant AS and IND- AS as applicable	<u>2</u>
<u>Total Lectures</u>		<u>12</u>
<u>Total Lectures = 60</u>		

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU



(An Autonomous College)

DEPARTMENT OF COMMERCE

B.COM (HONS) - SECOND SEMESTER (CBCS)

CORPORATE LAWS (DSC-4)

C.No. UBHTC-202

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time: 3 Hrs

External Exam = 80

LECTURE PLAN

<u>Serial No</u>	<u>Topics to be covered</u>	<u>No of Lectures</u>
<u>UNIT – I: INTRODUCTION</u>		
<u>1</u>	Meaning and characteristics of a company	<u>1</u>
<u>2</u>	Lifting of corporate veil	<u>1</u>
<u>3</u>	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts	<u>2</u>
<u>4</u>	Types of companies including private and public company	<u>2</u>
<u>5</u>	Government company, foreign company, one person company, small company, associate company, dormant company and producer company	<u>1</u>
<u>6</u>	Association not for profit, Illegal association	<u>1</u>
<u>7</u>	Formation of company, promoters, their legal position	<u>1</u>

<u>8</u>	Pre incorporation contracts	<u>2</u>
<u>9</u>	Online registration of a company	<u>1</u>
Total Lectures		<u>12</u>
<u>UNIT – II: DOCUMENTS AND SHARES</u>		
<u>1</u>	Memorandum of Association and its alteration	<u>1</u>
<u>2</u>	Articles of Association and its alteration	<u>1</u>
<u>3</u>	Doctrine of constructive notice, doctrine of ultra vires and indoor management	<u>2</u>
<u>4</u>	Prospectus, Shelf and Red herring prospectus, misstatement in prospectus	<u>1</u>
<u>5</u>	Book building	<u>1</u>
<u>6</u>	Allotment and Forfeiture of share	<u>3</u>
<u>7</u>	Sweat Equity, ESOPs, Bonus issue, and Further issue of shares	<u>1</u>
<u>8</u>	Buyback and provisions regarding buyback	<u>1</u>
<u>9</u>	Membership of company	<u>1</u>
Total Lectures		<u>12</u>
<u>UNIT – III: MANAGEMENT AND MEETINGS</u>		
<u>1</u>	Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director	<u>2</u>
<u>2</u>	Director Identity Number (DIN)	<u>1</u>
<u>3</u>	Appointment, Disqualifications, Removal of directors	<u>2</u>
<u>4</u>	Legal positions, Powers and Duties	<u>1</u>
<u>5</u>	Key managerial personnel, Managing director, Manager and Whole Time Director	<u>1</u>
<u>6</u>	Board Meetings; meeting through video conferencing	<u>1</u>
<u>7</u>	Shareholder meetings AGM and EGM	<u>2</u>
<u>8</u>	Convening and Conduct of meetings, Requisites of a valid meeting	<u>1</u>
<u>9</u>	Resolutions, Postal ballot, e-voting.	<u>1</u>
Total Lectures		<u>12</u>
<u>UNIT – IV: DIVIDENDS, AUDIT AND WINDING UP</u>		
<u>1</u>	Provisions relating to payment of Dividend	<u>1</u>
<u>2</u>	Company Audit-auditor's qualification and disqualifications	<u>2</u>
<u>3</u>	Auditor's appointment	<u>2</u>
<u>4</u>	Rotation of auditors	<u>1</u>
<u>5</u>	Auditor's removal	<u>1</u>
<u>6</u>	Auditors' report	<u>1</u>
<u>7</u>	Auditor's powers.	<u>1</u>
<u>8</u>	Winding Up- Concept and Modes of Winding Up	<u>2</u>
<u>9</u>	Provisions of winding up under Insolvency and Bankruptcy Code 2016	<u>1</u>
Total Lectures		<u>12</u>
<u>UNIT – V: THE DEPOSITORIES ACT 1996</u>		
<u>1</u>	Definitions	<u>2</u>
<u>2</u>	Depositories system	<u>2</u>
<u>3</u>	Rights and obligations of depositories	<u>2</u>
<u>4</u>	Participants issuers and beneficial owners	<u>2</u>
<u>5</u>	Inquiry and inspections	<u>2</u>
<u>6</u>	Penalty	<u>2</u>
Total Lectures		<u>12</u>
<u>Total Lectures = 60</u>		

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU

(An Autonomous College)



DEPARTMENT OF COMMERCE

**B.COM (HONS) - SECOND SEMESTER (CBCS)ENTREPRENEURSHIP (GROUP-2
GE)**

C.No. UBHTGE-203

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time: 3 Hrs

External Exam = 80

LECTURE PLAN

<u>Serial No</u>	<u>Topics to be covered</u>	<u>No of Lectures</u>
<u>UNIT – I: INTRODUCTION</u>		
<u>1</u>	Entrepreneurship- meaning and importance	<u>3</u>
<u>2</u>	Entrepreneurship in Indian context	<u>3</u>
<u>3</u>	Entrepreneurship as a creative solution provider	<u>3</u>
<u>4</u>	Meaning of various terms related to entrepreneurship- intrapreneurship, social entrepreneurship, net entrepreneurship, technopreneurship	<u>3</u>
Total Lectures		<u>12</u>
<u>UNIT – II: ENTREPRENEURIAL ECO-SYSTEM</u>		
<u>1</u>	Socio-economic support system for entrepreneurship	<u>1</u>
<u>2</u>	Public and private system of stimulation	<u>1</u>
<u>3</u>	Role of development institutes, availability of finance, marketing, technology and project related assistance	<u>2</u>
<u>4</u>	Role of trade associations and self-help groups for promotion of entrepreneurship	<u>2</u>
<u>5</u>	Types of business entities- micro, small and medium enterprises	<u>1</u>
<u>6</u>	Role of MSME sector in Indian economy	<u>2</u>
<u>7</u>	Family businesses in India, Conflicts in family business	<u>1</u>
<u>8</u>	Startup Action Plan, Make in India initiative	<u>2</u>
Total Lectures		<u>12</u>
<u>UNIT – III: ENTERPRISE FORMATION PROCESS</u>		
<u>1</u>	Understanding and analyzing business opportunities	<u>1</u>
<u>2</u>	Market demand analysis	<u>2</u>
<u>3</u>	Project feasibility study	<u>2</u>
<u>4</u>	Preparation of business plan	<u>1</u>
<u>5</u>	Start ups and basic start ups problems	<u>1</u>
<u>6</u>	Sources of financing business start ups	<u>1</u>
<u>7</u>	Cases of Indian start ups	<u>4</u>

Total Lectures		<u>12</u>
<u>UNIT – IV: MANAGERIAL ASPECTS OF BUSINESS</u>		
<u>1</u>	Managing finance- preparation of operating/cost budget	<u>1</u>
<u>2</u>	Cash budget	<u>1</u>
<u>3</u>	Understanding management of short term and long term capital	<u>2</u>
<u>4</u>	Human resource planning	<u>2</u>
<u>5</u>	Contract management	<u>2</u>
<u>6</u>	Understanding marketing methods	<u>2</u>
<u>7</u>	Understanding of GST and other tax compliances	<u>2</u>
Total Lectures		<u>12</u>
<u>UNIT – V: MANAGING GROWTH</u>		
<u>1</u>	Business growth strategies specific to small enterprises	<u>2</u>
<u>2</u>	Enterprise life cycle	<u>2</u>
<u>3</u>	Various growth strategies	<u>2</u>
<u>4</u>	Business collaboration and outsourcing of resources	<u>2</u>
<u>5</u>	Network management	<u>2</u>
<u>6</u>	Succession planning for sustenance	<u>2</u>
Total Lectures		<u>12</u>
<u>Total Lectures = 60</u>		

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU



(An Autonomous College)

DEPARTMENT OF COMMERCE

**B.COM (HONS) - SECOND SEMESTER (CBCS) FINANCE FOR
NON-FINANCE EXECUTIVE (GROUP-2 GE)**

C.No. UBHTGE-204

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time: 3 Hrs

External Exam = 80

LECTURE PLAN

<u>Serial No</u>	<u>Topics to be covered</u>	<u>No of Lectures</u>
<u>UNIT – I: INTRODUCTION</u>		
<u>1</u>	Meaning and importance of Finance	<u>2</u>
<u>2</u>	Time Value of money (Compounding & Discounting)	<u>2</u>
<u>3</u>	Risk & Return	<u>2</u>
<u>4</u>	Alternative investment options	<u>2</u>
<u>5</u>	Sources of Long term financing	<u>2</u>
<u>6</u>	Short term financing	<u>2</u>

Total Lectures		<u>12</u>
<u>UNIT – II: FINANCIAL ANALYSIS & CAPITAL BUDGETING</u>		
<u>1</u>	Types of Financial Statements- Income Statement, Balance Sheet	<u>2</u>
<u>2</u>	Ratio Analysis: Meaning, Significance and Limitations	<u>2</u>
<u>3</u>	Current Ratio, Quick Ratio, Absolute Liquidity Ratio, Debt- Equity Ratio, Interest Coverage Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period, Return on Capital Employed, Earning Per Share, Dividend Per Share.	<u>4</u>
<u>4</u>	Capital Budgeting Process, Capital Budgeting Techniques (Pay Back Period, Discounted payback period, NPV, IRR)	<u>4</u>
Total Lectures		<u>12</u>
<u>UNIT – III: COST OF CAPITAL & CAPITAL STRUCTURE</u>		
<u>1</u>	Concept of Cost of Capital and Capital Structure	<u>2</u>
<u>2</u>	Cost of Debt Capital	<u>2</u>
<u>3</u>	Cost of Preference Share Capital,	<u>2</u>
<u>4</u>	Cost of Equity Share Capital	<u>2</u>
<u>5</u>	Weighted Average Cost of Capital (WACC)	<u>2</u>
<u>6</u>	Meaning of Leverage; Operating Leverage, Financial Leverage, Combined Leverage	<u>2</u>
Total Lectures		<u>12</u>
<u>UNIT – IV: DIVIDEND DECISIONS & WORKING CAPITAL</u>		
<u>1</u>	Types of Dividends	<u>1</u>
<u>2</u>	Dividend policies and factors affecting dividend policies	<u>2</u>
<u>3</u>	Concept of Working Capital, its components	<u>2</u>
<u>4</u>	Factors affecting working capital requirements	<u>2</u>
<u>5</u>	Contemporary issues in Finance	<u>5</u>
Total Lectures		<u>12</u>
<u>UNIT – V: VALUATION OF SECURITIES</u>		
<u>1</u>	Types of Risks and Returns	<u>2</u>
<u>2</u>	Concept of Valuation	<u>2</u>
<u>3</u>	Equity Valuation & Analysis	<u>3</u>
<u>4</u>	Bond Valuation Analysis	<u>2</u>
<u>5</u>	Portfolio Analysis	<u>3</u>
Total Lectures		<u>12</u>
<u>Total Lectures = 60</u>		

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU



(An Autonomous College)

DEPARTMENT OF COMMERCE B.COM

(HONS) - SECOND SEMESTER (CBCS)

MONETARY ECONOMICS (GROUP-2 GE)

C.No UBHTGE-205

Max Marks = 100

Credit : 6**Internal Assessment = 20**

Time : 3 Hrs

External Exam = 80**LECTURE PLAN**

<u>Serial No</u>	<u>Topics to be covered</u>	<u>No of Lectures</u>
<u>UNIT – I: MONEY & MONETARY STANDARDS</u>		
<u>1</u>	Money and credit definition of money-theoretical and empirical	<u>2</u>
<u>2</u>	Classification and functions	<u>2</u>
<u>3</u>	Monetary standards-Gold and paper	<u>2</u>
<u>4</u>	System of note issue	<u>2</u>
<u>5</u>	Measures of money supply	<u>4</u>
<u>Total Lectures</u>		<u>12</u>
<u>UNIT – II: VALUE OF MONEY</u>		
<u>1</u>	Value of money-Concept and measurement	<u>3</u>
<u>2</u>	Quantity theory of money	<u>3</u>
<u>3</u>	Cash transaction and cash balance approaches	<u>3</u>
<u>4</u>	Keynes theory of money and prices	<u>3</u>
<u>Total Lectures</u>		<u>12</u>
<u>UNIT – III: DEMAND AND SUPPLY OF MONEY</u>		
<u>1</u>	Demand for money	<u>1</u>
<u>2</u>	Classical, Keynes and Friedman's approaches	<u>5</u>
<u>3</u>	Supply of money- Components and determinants	<u>3</u>
<u>4</u>	Money multiplier-Concept and determinants	<u>3</u>
<u>Total Lectures</u>		<u>12</u>
<u>UNIT – IV: COMMERCIAL BANKING</u>		
<u>1</u>	Commercial banks-Functions	<u>2</u>
<u>2</u>	The process of credit creation	<u>2</u>
<u>3</u>	Banking sector reforms in India	<u>4</u>
<u>4</u>	Microfinance - Concept and progress in India	<u>4</u>
<u>Total Lectures</u>		<u>12</u>
<u>UNIT – V: FUNCTIONS OF CENTRAL BANKS</u>		
<u>1</u>	Central bank- Objectives	<u>2</u>
<u>2</u>	Methods of credit control	<u>4</u>
<u>3</u>	Monetary policy Objectives, targets and indicators	<u>4</u>
<u>4</u>	Monetary policy of RBI: An overview	<u>2</u>
<u>Total Lectures</u>		<u>12</u>
<u>Total Lectures = 60</u>		

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU

(An Autonomous College)



DEPARTMENT OF COMMERCE B.COM

(HONS) - SECOND SEMESTER (CBCS)

Ability Enhancement Compulsory Course

(AECC-3) Environmental Science (EVS-2)

Common Syllabus to be provided by respective Department

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU-180001, J & K.

(Erstwhile Maharani Mahila College)

(NAAC Re-Accredited 'A' Grade)



DEPARTMENT OF COMMERCE

PROGRAMME: B.COM (HONS)

SEMESTER: Fifth

COURSE TYPE: DSE

TOTAL MARKS: 100

COURSE TITLE: Management Accounting

TOTAL CREDITS: 4

COURSE CODE: UBHTC-501

TEACHING HOURS: 60

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	Unit-I: Introduction	
1	Meaning, importance and limitations of Management Accounting	2
2	Distinguish between Management Accounting, Cost Accounting and	1

	Financial Accounting	
3	Analysis of Financial Statements using Accounting Ratios including Short-term Solvency Ratios: Current Ratio, Liquid Ratio, Absolute Liquidity Ratio	2
4	Long-term Solvency Ratios: Debt-Equity Ratio, Proprietary Ratio, Solvency Ratio;	2
5	Efficiency Ratio: Debtors turnover Ratio, Stock turnover Ratio, Creditors turnover Ratio	2
6	Profitability Ratio: Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Operating Profit Ratio, Return on Investment Ratio	3
	Unit-II: Cash Flow Statement	
7	Meaning of Cash flow Statement and Fund flow Statement	2
8	Concept of cash and cash equivalent	1
9	Classification of Cash Flow	2
10	Comparison between Cash Flow Statement and Fund Flow Statement	1
11	Significance and Limitations of Cash Flow Statement	1
12	Preparation of Cash Flow Statement as per latest guidelines	5
	Unit- III: Marginal Costing	
13	Concept, Characteristics and Assumptions of Marginal Costing	1
14	Absorption vs Marginal Costing	1
15	Brief introduction to various terms like Break even analysis, Margin of safety, Angle of incidence, Cost volume profit analysis	3
16	Make or buy decision	1
17	Graphical presentation of Break-even Point	1
18	Preparation of Cost Volume Profit statement	2
19	Computation of breakeven point, margin of safety and angle of incidence.	3
	Unit-IV: Standard Costing	

20	Meaning and Purpose of Standard Costing	1
21	Advantages and Limitations	1
22	Various types of material variances, labour variances and overhead variances	2
23	Computation of Material Cost Variances (MCV), Material Price Variance (MPV), Material Usage Variance (MUV), Material Yield Variance (MYV) and Material Mix Variance (MMV)	4
24	Computation of Labour Cost Variance (LCV), Idle Time Variance (ITV), Labour Rate Variance (LRV), Gang Composition Variance (GCV) and Labour Efficiency Variance (LEV)	4
	Unit-V: Budgetary Control	
25	Concepts and Objectives of Budgetary Control	1
26	Merits and Demerits of Budgetary Control	1
27	Fixed and Flexible Budget	1
28	Cash Budget	1
29	Master Budget	1
30	Zero Based Budgeting	1
31	Preparation of Fixed and Flexible Budgets, Production and Cost of Production Budget, Material Purchase Budget and Cash Budget	6
	TOTAL	60

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU-180001, J & K.

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DEPARTMENT OF COMMERCE

PROGRAMME: B.COM (HONS)

SEMESTER: Fifth

COURSE TYPE: DSE

TOTAL MARKS: 100

COURSE TITLE: Financial Management

TOTAL CREDITS: 4

COURSE CODE: UBHTC-502

TEACHING HOURS: 60

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	Unit-I: Introduction	
1	Concept, Nature and Importance of Financial Management	1
2	Concept of Finance Functions: Investment, Financing and Dividend Policy Decisions	7
3	Role of Finance Manager	1
4	Goals of Financial Management	1
5	Time Value of Money	1
6	Risk and Return	1
	Unit-II: Capital Budgeting	
7	Capital Budgeting: Meaning, Significance and Process	2
8	Conceptual perspectives of various Capital Budgeting Techniques with their merits and demerits: Payback Period, Average Rate of Return, Net Present Value, Profitability Index and Internal Rate of Return	5
9	Numerical Basic Problems related to Payback Period, Average Rate	5

	of Return, Net Present Value and Profitability Index	
	Unit- III: Capital Structure	
10	Capital Structure Decision	1
11	Determinants of Capital Structure	3
12	EBIT-EPS Analysis	2
13	Over Capitalization and Under Capitalization, Cause and Remedies	2
14	Operating, Financial and Combined Leverage	4
	Unit-IV: Cost of Capital	
15	Cost of Capital: Meaning, Importance and Components	2
16	Concept and Methods for calculating Cost of Debt	2
17	Cost of Preference Shares	2
18	Cost of Equity Shares	2
19	Weighted Average Cost of Capital	2
20	Marginal Cost of Capital	2
	Unit-V: Working Capital Management and Dividend Decisions	
21	Working Capital Management	1
22	Concept, Factors affecting Working Capital	2
23	Calculation of Working Capital Requirement	2
24	Working Capital Financing	2
25	Dividend Decisions: Concept and Types; Factors Affecting Dividend Decisions and Forms of Dividend Payment	5
	TOTAL	60

(Erstwhile Maharani Mahila College)
(NAAC Re-Accredited 'A' Grade)



DEPARTMENT OF COMMERCE

B.COM (HONS)

FIFTH SEMESTER (CBCS)

C.No. UBHTDSE-503

Max Marks =100

COURSE TITLE: Financial Management

Internal Assessment =20

Credit: 6

Time: 3 Hours

External Exam = 80

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	UNIT I: INTRODUCTION	
1	Scope and Functions of Indian Banks	1
2	Structure of Indian Banking System	1
3	Nationalisation of Indian Banks	2
4	Role of Banks in Economic Growth and Development	1
5	Committees on Banking Sector Reforms in India: Narasimham Committee-1 (1991) and 2 (1998).	2
	UNIT II: CENTRAL BANKING	
6	Meaning and Functions of RBI	1
7	Meaning, Advantages and Disadvantages of Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Repo & Reverse Repo	2
8	Open Market Operations	1
9	Security Evaluation	1
10	Other Banking Services: Fund Based Services, Non-fund Based Services	2
11	Banking channels.	2
	UNIT III: COMMERCIAL BANKS	
12	Definition, Structure and Functions of Commercial Banks in India	2
13	RBI and Commercial Banks	1
14	Process of Credit Creation	1
15	Problem of NPA in Indian Commercial Banks	1
16	Role, Advantages and Disadvantages of Foreign Banks.	2
	UNIT IV: RURAL BANKING	
17	Definition, Structure and Functions of Rural Banking in India	2
18	Management, Structure and Functions of Cooperative Banks	2

19	Regional Rural Banks (RRBs) in India: Formation, Management and Functions	2
20	Role Structure and Functions of NABARD.	2
	UNIT V: DEVELOPMENT BANKING	
21	Development Banks: Concept, Features, Objectives and Role	2
22	Meaning and Functions of: Industrial Finance Corporation of India, Unit Trust of India, Industrial Development Bank of India, Small Industries Development Bank of India, Industrial Reconstruction Bank of India, State Financial Corporations.	5
	TOTAL	38

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DEPARTMENT OF COMMERCE

B.COM (HONS)

**FIFTH SEMESTER (CBCS)
ORGANISATIONAL BEHAVIOUR**

C.No.UBHTDSE-504

Max Marks = 100

Credit: 6

Internal Assessment=20

Time: 3 Hours

External Exam=80

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	UNIT I: INTRODUCTION	
1	Organisational Behaviour: Meaning, Definition, Nature, Importance, Shortcomings, Contributing	2
2	Disciplines of OB; Applications of OB in Management	1
3	OB Models: Autocratic, Custodial, Supportive, Collegial and System	5
	UNIT II: INDIVIDUAL BEHAVIOUR	
4	Personality: Meaning, Factors influencing Personality, Personality Types- Introvert & Extrovert, Type A & Type B, Judging & Perceptive	2
5	Values: Meaning and Types-Terminal Values and Instrumental Values	2
6	Attitude: Meaning, Features, Formation and Components	2

7	Learning: Meaning, Principles and Types;	2
8	Perception : Meaning, Perceptual Process, Factors influencing Perception, Perceptual Errors and Strategies to improve Perceptual skill;	2
9	Emotional Intelligence: Meaning and Importance.	1
	UNIT III: INTERPERSONAL BEHAVIOUR	
10	Motivation; Meaning and Types	1
11	Motivational Theories- Maslow, McClelland Need Theory, Two factor theory of Herzberg, Theory X and Theory Y of McGregor	3
12	Transaction Analysis: Meaning, Benefits, Types	2
13	Johari Window Model	1
	UNIT IV: GROUP BEHAVIOUR AND LEADERSHIP	
14	Group: Meaning, Features and Types	1
15	Need for Group Formation	1
16	Group Decisions: Meaning, Merits and Demerits	1
17	Group Norms and Cohesiveness- Concept	2
18	Leadership: Meaning, Importance, and Styles of Leadership	2
19	Traits of an Effective Leader	1
	UNIT V: DYNAMICS OF ORGANISATIONAL BEHAVIOUR	
20	Organisational Conflict: Meaning, Stages, Causes, Strategies to overcome conflicts	3
21	Organisational Culture: Meaning, Definition, Characteristics and Types	2
	Organisational Change: Meaning, Nature, Types, Needs and Challenges	2
22	Stress: Meaning, Types, Consequences, Strategies to overcome stress.	2
	TOTAL	43

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(NAAC Re-Accredited 'A' Grade)



DEPARTMENT OF COMMERCE

PROGRAMME: B.COM (HONS) SIXTH SEMESTER (CBCS)

SEMESTER: Sixth

COURSE TYPE: Major Course

TOTAL MARKS: 100

COURSE TITLE: AUDITING & CORPORATE GOVERNANCE

TOTAL CREDITS: 6

COURSE CODE: UBHTC-601

TEACHING HOURS: 60

LECTURE PLAN

S.NO.	Topics to be covered	No. of Lecture
	UNIT-I Introduction	
1	Auditing: Meaning, Objectives, Classification of Audit Advantages and Limitations of Audit	3
2	Difference between: a) Accountancy and Auditing b) Auditing and Investigation	2
3	Basic Principles Governing an Audit as per Audit and Assurance Standard (AAS-I)	2
4	Advantages and Limitations of Audit	2
5	Conduct of Audit: Continuous Audit, Periodical Audit and Interim Audit.	3
	UNIT- II Audit Planning, Procedure AND Techniques	
6	Steps to be taken before commencement of an Audit	2
7	Audit Programme: Advantages and Disadvantages	2
8	Audit Working Papers: Meaning, Purpose and Essentials of Good Working Papers	3
9	Ownership and Custody of Working Papers	2
10	Audit Evidence: Concept, Need, Types, Procedures, Techniques of obtaining evidence.	3
	UNIT-III Internal Control, Check and Audit	
11	Internal Control: Definition, Meaning and Objectives	2
12	Internal Check: Meaning and Objectives	2
13	Internal Audit: Meaning and Objectives	2
14	Vouching: Meaning, Objectives, Kinds of Vouchers, Points to be noted while vouching	3
15	Auditing in Electronic Data Processing environment (EDP): Meaning, Problems and Approaches	3
	UNIT-IV Company Auditor & Corporate Governance	
16	Qualifications, Disqualifications, Rights, Duties and Liabilities of an Auditor under Companies Act 2013	5
17	Corporate Governance: Meaning, Objectives, Importance and Principles	4
18	Corporate Governance in India	3

	UNIT-V Corporate Governance Theories	
19	Ways to improve Corporate Governance, Parties to Corporate Governance,	4
20	Theories of Corporate Governance- Agency Theory, Stewardship Theory, Stakeholder Theory, Resource Dependency Theory, Transaction Cost Theory, Political Theory	8
	TOTAL	60

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DEPARTMENT OF COMMERCE

PROGRAMME: B.COM (HONS) SIXTH SEMESTER (CBCS)

SEMESTER: Sixth

COURSE TYPE: Major Course

TOTAL MARKS: 100

COURSE TITLE: International Business

TOTAL CREDITS: 6

COURSE CODE: UBHTC-602

TEACHING HOURS: 60

LECTURE PLAN

S.NO.	Topics to be covered	No. of Lecture
	UNIT-I Introduction to International Business	
1	Meaning and Nature of International Business, Importance of International Business, Stages of Internationalization, EPRG Approaches to International Business	6
2	Theories of International Business: Mercantilism Theory, Absolute Advantage Theory, Comparative Advantage Theory, Factor Proportions Theory and National Competitive Advantage Theory.	6
	UNIT- II International Business Environment	
3	Meaning and Importance	2
4	Environmental Analysis: Political, Economic, Socio-cultural and Technological Environment of International Business	3
5	Trade Policy: Free Trade and Protection	3
6	Balance of Payments: Current Items, Capital Items, Disequilibrium of Balance of Payments	4

UNIT-III Modes of Entering International Business		
7	Concept, Advantages and Disadvantages of Modes of Entering International Business: Exporting, Turnkey Projects, Licensing, Joint Ventures, Contract Manufacturing, Wholly owned enterprises, Foreign Direct Investment	10
8	Comparison of Different Modes of Entry.	2
UNIT-IV Globalization & Global Trade Agreements		
9	Globalization: Meaning and Features, Factors driving globalization	2
10	Advantages and Disadvantages; Socio- cultural, Political, Legal and Economic Implications	3
11	Role of WTO; Globalization and India	2
12	Global Trade Agreements: WTO	2
13	Regional Trade Agreements: Meaning, Objectives, Types & Implications, European Union, NAFTA, ASEAN, APEC	3
UNIT-V MNCs and International Business and Finance		
14	MNCs & TNCs: Definition, Features, Factors, Merits and Demerits, Indian MNCs, OECD Guidelines for Multinational Enterprises	2
15	International Financial System and International Monetary system: Exchange Rate Systems	2
16	Theories of Exchange Rate Determination: PPP Theory, Balance of Payments Theory, Monetary Approach and Portfolio Balance Approach	3
17	Foreign Exchange Market: Functions, Participants, Currency Convertibility	2
18	Global Capital Flows: FDI & FII	1
19	Accessing Global Finance: ADR/GDR/ECBs/FCBs	2
TOTAL		60

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DEPARTMENT OF COMMERCE

B.COM (HONS)

SIXTH SEMESTER (CBCS)

INDUSTRIAL RELATIONS AND LABOUR LAWS

C.No. UBHTDSE-603

Max Marks =100

Credit : 6

Internal Assessment =20 Time: 3 Hrs

External Exam = 80

LECTURE PLAN

S.No.	Topics to be Covered	Working Hours
	UNIT I: INDUSTRIAL RELATIONS AND LABOUR WELFARE	
1	Concept of Industrial Relations	1
2	Nature of Industrial Relations	1
3	Objectives of IR	1
4	Approaches of Industrial Relations	1
5	Labour Welfare: Features, Need, Types & Approaches	2
6	Labour Welfare Officer: Qualification, Functions & Duties.	1
	UNIT II: TRADE UNION	
7	Meaning, Growth, Characteristics, Need, Functions of Trade Union in India, Advantages and Problems of Trade Union,	4
8	Major Provisions of Trade Union Act, 1926	2
	UNIT III: COLLECTIVE BARGAINING AND WORKERS' PARTICIPATION IN MANAGEMENT	
9	Collective bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, Pre-requisites, Functions and Role of Trade unions in collective bargaining;	3
10	Workers' Participation in Management: Concept, Objectives, Pre-requisites for the success of Workers' Participation in Management;	2
11	Forms of workers' participation prevalent in India.	2
	UNIT IV: DISCIPLINE AND GRIEVANCE REDRESSAL	
12	Discipline	1
13	Causes of Indiscipline, Maintenance of Discipline;	2
14	Principle of Natural Justice	1
15	Meaning, Causes and Effects of Labour Turnover and Absenteeism	2
16	Grievance: Meaning of Grievance, Grievance Redressal Machinery in India, Grievance handling procedure	3
	UNIT V: LABOUR LAWS	
17	Purpose of Labour Law	1
18	Industrial Disputes: Meaning and Causes	1
19	Machinery for Settlement of Industrial Disputes: Conciliation, Arbitration, Adjudication	2
20	Difference between Strikes and Lock outs	1
21	Factories Act, 1948: Objectives, Provisions relating to health, safety, welfare facilities, working hours.	3
	TOTAL	37

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DEPARTMENT OF COMMERCE

B.COM (HONS)

Credit:6

SIXTH SEMESTER (CBCS)

Total No. of Lectures=60

Course title: FINANCIAL INSTITUTIONS AND MARKETS

LECTURE PLAN

S.No.	Topics to be covered	No. of Lecture
	UNIT 1: FINANCIAL SYSTEM AND SERVICES: AN INTRODUCTION	
1	Introduction to Financial System: Meaning, Features, and Objectives	1
2	Functions of the Financial System	1
3	Role of the Financial System	1
4	Structure and Components of the Financial System	1
5	Weaknesses in the Financial System	1
6	Introduction to Financial Services: Meaning and Characteristics	1
7	Significance of Financial Services	1
8	Types of Financial Services	1
9	Scope of Financial Services	1
10	Classification of Financial Services: Fund Based and Fee Based	1
11	Impact of Technology on Financial Services	1
12	Challenges Facing the Financial Services Sector	1
	UNIT II: FINANCIAL INSTITUTIONS AND INSTRUMENTS	
13	Introduction to Financial Institutions: Meaning, Definition, and Features	2
14	Significance and Functions of Financial Institutions	1
15	Classifications of Financial Institutions: Banking and Non-Banking	2
16	Financial Institutional Structure in India	1
17	Comparison of Financial Institutions and Banks	1
18	Introduction to Financial Instruments: Meaning and Characteristics	1
19	Types of Financial Instruments	2
20	Classification of Financial Instruments: Term-Based	1
21	Classification of Financial Instruments: Type-Based	1
	UNIT III: MONEY MARKET	
15	Introduction to Financial Market: Meaning and Types	1
16	Introduction to Money Market: Meaning, Characteristics, and Functions	1
17	Role of the Reserve Bank in the Money Market	1
18	Intermediaries in the Money Market	1
19	Development of Money Market in India	1

20	Money Market Instruments: Treasury Bills	1
21	Money Market Instruments: Commercial Papers	1
22	Money Market Instruments: Certificate of Deposit	1
23	Money Market Instruments: Commercial Bills	1
24	Collateralized Borrowing and Lending Obligation	1
25	Call Money Market	1
26	Term Money Market	1
	UNIT IV: CAPITAL MARKET	
27	Introduction to Capital Market: Meaning, Functions, and Types	1
28	Primary Market vs. Secondary Market	1
29	Reforms in the Capital Market	1
30	Intermediaries in the Capital Market	1
31	Issue Mechanisms in the Capital Market	1
32	Types of Primary Issues	1
33	Resource Mobilization from International Capital Markets: ADRs, GDRs, and ECBs	1
34	Primary Market Scenario in India	1
35	Role of SEBI in the Capital Market	1
36	Comparison of Money Market vs. Capital Markets	1
37	Introduction to Derivatives Markets	1
38	Markets for Derivatives: General Features of Forwards, Futures, Options, and Swaps; Types of Swaps; Forwards vs. Futures	1
	UNIT V: FINANCIAL REGULATORY BODIES	
39	Introduction to Financial Regulatory Bodies: Meaning, Objectives, and Functions	2
40	Overview of Financial Regulatory Agencies in India	2
41	Functions of the Reserve Bank of India (RBI)	2
42	Functions of the Insurance Regulatory and Development Authority of India (IRDAI)	1
43	Functions of the Securities and Exchange Board of India (SEBI)	2
44	Functions of the Pension Fund Regulatory and Development Authority (PFRDA)	2
45	Functions of the Forward Markets Commission (FMC)	1

LECTURE PLAN

PROGRAMME: Undergraduate Programme in Commerce

SEMESTER: B.COM. FIFTH SEMESTER(CBCS)

COST ACCOUNTING (SEC-3)

C.No: UBCTS501

TOTAL CREDITS: 4

TEACHING HOURS: 48

COURSECONTENTS

SKILLTHEORY COURSE

UNIT I: INTRODUCTION AND METHODS OF COSTING (12 hours)

S.No.	Name of topics	No. of Teaching hours
1	Meaning, scope, Objectives, advantages and limitations of cost accounting	1
2	Difference between cost accounting and financial accounting; Items excluded from cost accounts	1
3	Cost concepts and classifications	1
4	Elements of cost	1
5	Costing-An aid to management	1
6	Process costing: Meaning and features	1
7	Concepts of normal and abnormal wastage and abnormal gain	1
8	Contract costing: Meaning and types of contracts	1
9	Concept of retention money and work in progress	1
10	Preparation of cost sheet and tender (Quotation)	2
11	Preparation of contract accounts and its reflection of items in the balance sheet.	2

UNIT II: ACCOUNTING FOR MATERIALS AND LABOUR(12 hours)

1	Meaning and classification of materials	1
2	Meaning and objectives of storekeeping.	1
3	Concept of direct and indirect labour	1
4	Idle time-Meaning and causes	1
5	Methods of wage payment	2
6	Requisition for stores- Calculation of re-ordering level and Economic Ordering Quantity (Formula method only)	2
7	Methods of valuing/Pricing material issues-First in First Out, Last in First Out	1
8	Simple average cost and weighted average cost method	1
9	Computation of wage incentives under Halsey plan, Rowan plan	1
10	Taylor's differential piece rate system	1

SKILLPRACTICALCOURSE (24 HOURS)

1	Preparation of a Simple/ typical cost sheet with imaginary figures	12
2	Comparative analysis of the cost sheets of two manufacturing business houses	12

DIGITALMARKETINGANDE-COMMERCE-III(SEC-3)

TOTAL CREDITS: 4

TEACHING HOURS: 44

C.No.: UBCTS512

COURSECONTENTS

SKILL THEORY COURSE

UNIT-I: BASICS OFE-MAILMARKETINGANDMOBILEMARKETING (8 hours)

1	Types of e-mails, mailing list	1
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2	E-mail marketing tools	1
3	E-mail deliverability	1
4	E-mail marketing automation	1
5	Mobile marketing: Introduction	1
6	Mobile usage, mobile advertising	1
7	Mobile marketing toolkit	1
8	Features of mobile marketing	1

UNIT-II:FACEBOOK MARKETING AND LINKEDIN MARKETING(12 hours)

1	Facebook Marketing- Introduction	1
2	Facebook for business	1
3	Anatomy of an Ad Campaign	1
4	Role of adverts- Types and targeting	1
5	Adverts Budget and scheduling	1
6	Adverts objective and delivery.	1
7	Linkedin Marketing- Introduction and importance	2
8	Linkedin strategies	1
9	Sales Leads	1
10	Generation using Linkedin	1
11	content strategies	1

SKILLPRACTICALCOURSE(12 hours)

Spreadsheet concepts

1	Spreadsheet Concepts: Introduction and Managing Worksheets	2
2	Formatting Worksheets	1
3	Conditional Formatting in Spreadsheets	1
4	Entering Data in Spreadsheets	1
5	Editing Data in Spreadsheets	1
6	Printing Worksheets	1
7	Protecting Worksheets in Spreadsheets	1
8	Handling Operators in Formulas	1
9	Organizing Charts and Graphs in Spreadsheets	1
10	Controlling Worksheet Views	1
11	Naming Cells and Cell Ranges	1

Designing a presentation in Canva (12 hours)

1	Lecture 1: Introduction to Canva and Account Creation	2
2	Lecture 2: Choosing Design Type in Canva	1
3	Lecture 3: Exploring Pre-made Templates in Canva	1
4	Lecture 4: Choosing a Template or Designing from Scratch	1
5	Lecture 5: Adding and Editing Design Elements in Canva	1
6	Lecture 6: Adding and Editing Text in Canva	1
7	Lecture 7: Customizing Design Elements in Canva	1
8	Lecture 8: Customizing Text in Canva	1
9	Lecture 9: Finalizing and Reviewing the Canva Creation	2
10	Lecture 10: Downloading the Canva Creation	1

FUNDAMENTALS OF MARKETING (DSE-1)

TOTAL CREDITS: 6

TEACHING HOURS: 60

C.No.UBCTDSE505

COURSE CONTENTS

UNIT-I: INSIGHT INTO MARKETING (12 hours)

1	Meaning, nature and scope of marketing	1
2	Fundamental marketing concepts	1
3	Marketing environment Meaning and components	1
4	Marketing ethics & social responsibility	1
5	Marketing challenges	1
6	Market targeting Meaning, process	2
7	strategies and importance	1
8	Meaning, characteristics, bases and significance of market segmentation	1
9	bases and significance of market segmentation	1
10	Meaning of Positioning	1
11	Strategies, Importance of Positioning	1

UNIT-II: RESEARCH AND INFORMATION SYSTEMS IN MARKETING (12 hours)

1	Market research: Concepts	1
2	Market research: features & role	1
3	Sources of data: Primary and Secondary	2
4	Steps in marketing research	2
5	Marketing information system: Meaning and Components	2
7	Marketing intelligence system: Meaning and components	2
8	Consumer Buying Behaviour: Meaning and Process.	2

UNIT-III: PRODUCT, SERVICES AND BRAND MANAGEMENT (12 hours)

1	Concept & classification of products	2
2	Product life cycle 2/27/2024 Strategies in different Stages	2
3	New product development	1
4	Product design	1
5	Characteristics of good product design	1
6	Product packaging	1
7	Service marketing: 8Ps of Service Marketing	2
8	Brand management: Concept and Types.	2

UNIT-IV: DESIGNING PRICING AND DISTRIBUTION CHANNEL STRATEGIES (12 hours)

1	Pricing consideration & approaches: Pricing objectives & strategies	2
2	Factors considered when setting prices	1
3	Distribution channels functions: Meaning and factors influencing distribution channel decision	2
4	Channels managing decisions	1
5	Marketing communication: Advertising	2
6	Marketing communication: sales promotion.	2
7	Marketing communication: personal selling.	2

UNIT V: EMERGING MARKETING TECHNIQUE(12 hours)

1	New trends in marketing and their importance	2
2	Neuro marketing	1
3	Content Marketing	1
4	Viral marketing	1
5	Guerrilla marketing	1
6	Niche marketing	1
7	Relationship marketing	1
8	On-line marketing	1
9	E-mail marketing	1
10	Mobile marketing	1
11	Role of Information technology in Marketing	1

STATISTICS FOR MANAGERS(DSE-2)

TOTAL CREDITS: 6

TEACHING HOURS: 60

C.No.UBCTDSE508**COURSE CONTENTS****UNIT-1:INTRODUCTION (12 hours)**

1	Introduction to Statistics: Meaning, Functions, Importance, and Limitations	1
2	Method of Data Collection	1
3	Primary Data and Secondary Data	1
4	Diagrammatic Representation of Data - Line Diagrams	2
5	Diagrammatic Representation of Data - Bar Diagrams	2
6	Diagrammatic Representation of Data - Pie Charts	2
7	Diagrammatic Representation of Data - Divided-Bar Diagrams	1
8	Diagrammatic Representation of a Frequency Distribution - Frequency Polygon	1
9	Histogram, ogive and pie-chart	1

UNIT-II: MEASURES OF CENTRAL TENDENCY(12 hours)

1	Definition, Objectives, and Characteristics of Measures of Central Tendency	1
2	Types and Properties of Averages	1
3	Computation of Arithmetic Mean	2
4	Computation of Harmonic Mean	2
5	Computation of Median	2
6	Computation of Mode	2
7	Computation of Quartiles, Deciles, and Percentiles	2

UNIT-III: MEASURES OF DISPERSION AND SKEWNESS(12 hours)

1	Meaning and Definitions of Measures of Dispersion	1
2	Types of Measures of Dispersion: Range	1
3	Types of Measures of Dispersion: Quartile Deviation	1
4	Types of Measures of Dispersion: Mean Deviation	1
5	Types of Measures of Dispersion: Standard Deviation (Part 1)	2
6	Types of Measures of Dispersion: Coefficient of Variation (Part 1)	2

7	Concepts and Meaning of Skewness (Part 1)	2
8	Types of Skewness: Positive Skewness	1
9	Types of Skewness: Negative Skewness	1

UNIT-IV: CORRELATION AND REGRESSION (12 hours)

1	Correlation Analysis: Meaning and Concept	1
2	Types of Correlation	1
3	Methods of Correlation Analysis	2
4	Calculation of Correlation Coefficient from Ungrouped Data: Karl Pearson's Coefficient of Correlation	2
5	Calculation of Correlation Coefficient from Ungrouped Data: Spearman's Rank Correlation Coefficient	2
6	Regression Analysis: Introduction and Concept	2
7	Computation of Two Lines of Regression	2

UNIT-V: INDEX NUMBERS AND TIME SERIES ANALYSIS (12 hours)

1	Index Numbers: Definition and Characteristics	1
2	Uses of Index Numbers	1
3	Methods of Constructing Price Indices: Laspeyres' Method	1
4	Methods of Constructing Price Indices: Paasches' Method	1
5	Methods of Constructing Price Indices: Fisher Method	1
6	Methods of Constructing Quantity Indices	1
7	Factor Reversal Test in Index Numbers	1
8	Introduction to Time Series Analysis	1
9	Components of Time Series	1
10	Calculation of Trend by Moving Average Method	1
11	Calculation of Trend by Least Square Method	2

TOURISM MANAGEMENT (GE)

TOTAL CREDITS: 6

TEACHING HOURS: 60

C.NO.UBCTGE511

COURSE CONTENTS

UNIT I: TOURISM CONCEPTS AND PRINCIPLES (12 hours)

1	Introduction to Tourism: Elements, Nature, and Characteristics	2
2	Types of Tourism and Their Characteristics	1
3	Typology of Tourism	1
4	Factors Affecting the Tourism Industry	1
5	Historical Development of Tourism	1
6	Major Motivations for Travel	1
7	Deterrents to Travel in Tourism	1
8	Tourism Industry Structure: Attractions	1
9	Tourism Industry Structure: Accommodation	1

10	Tourism Industry Structure: Awareness	1
11	Tourism Industry Structure: Ancillary Activities	1

UNITII: TOURISM MANAGEMENT AND TOURISM MARKETING(12 hours)

1	Introduction to Tourism Management: Concept, Levels, Process, and Functions	1
2	Managerial Aspects of Tourism: Tourism Planning Concept	1
3	Managerial Aspects of Tourism: Tourism Planning Process	1
4	Managerial Aspects of Tourism: Levels of Tourism Planning	1
5	Types of Tourism Planning: Sectoral Tourism Planning	1
6	Types of Tourism Planning: Spatial Tourism Planning	1
7	Types of Tourism Planning: Integrated Tourism Planning	1
8	Types of Tourism Planning: Complex Tourism Planning	1
9	Types of Tourism Planning: Centralized Tourism Planning	1
10	Types of Tourism Planning: Decentralized Tourism Planning	1
11	Urban Tourism Planning	1
12	Rural Tourism Planning and Tourism Marketing Concept and tourism marketing mix	1

UNITIII: TOURISM ORGANIZATIONS(12 hours)

1	Tourism Organization: Concept and Principles	1
2	Role of Tourism Organizations	1
3	Functions of Tourism Organizations	1
4	United Nations World Tourism Organization (UNWTO)	1
5	Pacific Asia Travel Association (PATA)	1
6	International Civil Aviation Organization (ICAO)	1
7	International Air Transport Association (IATA)	1
8	American Society of Travel Advisors (ASTA)	1
9	Universal Federation of Travel Agents Association (UFTAA)	1
10	India Tourism Development Corporation (ITDC)	1
11	Jammu and Kashmir Tourism Development Corporation (JKTDC)	1
12	Federation of Hotel and Restaurant Associations of India (FHRI)	1

UNITIV: TOURISM BUSINESS ETHICS AND LAWS(12 hours)

1	Tourism Business Ethics: Concept, Role, and Applicability in the Travel and Tourism Industry	3
2	Law and Legislation Relating to Tourist Entry	1
3	Law and Legislation Relating to Tourist Stay	1
4	Law and Legislation Relating to Tourist Departure	1
5	Law and Legislation Relating to Tourist Safety	1
6	Law and Legislation Relating to Tourist Security	1
7	Preservation of Environment in Tourism	2
8	Conservation of Wildlife in Tourism	2

UNITV: TOURISM IMPACT AND EMERGING TRENDS WITH SPECIAL REFERENCE TO J AND K STATE(12 hours)

1	Lecture 1: Economic Impact of Tourism	1
2	Lecture 2: Environmental Impact of Tourism	1
3	Lecture 3: Socio-cultural Impact of Tourism	1
4	Lecture 4: Emerging Tourism Trends	2

5	Lecture 5: Types of Tourism	1
6	Lecture 6: Meetings, Incentives, Conferencing, Exhibitions (MICE) Tourism	2
7	Lecture 7: Sustainable Tourism Practices	1
8	Lecture 8: Digital Technology in Tourism	1
9	Lecture 9: Overview of National Green Tribunal's Guidelines Regarding Tourism	1
10	Lecture 10: Specific Guidelines of National Green Tribunal Regarding Tourism Management	1

B. Com (CBCS)

Government College For Women, Parade

(An Autonomous College)

Department of Commerce

GOVERNMENT COLLEGE FOR WOMEN PARADE

(An Autonomous College) NAAC accredited 'A'



B.COM SIXTH SEMESTER (CBCS)

	MANAGEMENT ACCOUNTING (SEC-4) Credit-4 Total duration-48	
UNIT -1	INTRODUCTION	TIME DURATION
1	Management Accounting: Meaning, Characteristics, Importance, Limitations;	1
2	Difference between Management Accounting, Financial Accounting and Cost Accounting.	1

3	Ratio Analysis: Meaning, Characteristics, Importance, Limitations;	1
4	Classification: Liquidity Ratios, Long term Solvency Ratios, Turnover Ratios and Profitability Ratios.	1
5	Funds Flow Statement: Concept, Specimen Proforma, Characteristics, Importance and Limitations.	1
6	Cash Flow Statement: Concept, Specimen Performa, Characteristics, Importance, Limitations; and Difference between Funds Flow Statement and Cash Flow Statement.	1
7	Practical: Calculation of Ratios: Liquidity Ratios, Long term Solvency Ratios, Turnover Ratios and Profitability Ratios.	6
COSTING AND CONTROL		
UNIT -2	INTRODUCTION	TIME DURATION
1	Marginal Costing: Meaning, Characteristics, Advantages, Disadvantages; and Introduction to Break Even Analysis.	2
2	Standard Costing: Meaning, Characteristics, Advantages and Disadvantages	2
3	Budgetary Control: Meaning, Characteristics, Merits, Demerits;	2
4	Classification of budgets: Fixed, Flexible, Sales, Production, Performance, Master and Zero Based Budgeting.	2
5	Practical: Calculation of P/V Ratio, Breakeven Point, Margin of Safety, Angle of Incidenceand Graphical presentation of Breakeven point.	4

<u>SKILL PRACTICAL COURSE</u>		
1	Analysis of Financial Statements (published) of a corporate/non-corporate entity	6
2	Preparation of Sales/Production/Cost of Production/Cash budget	6
3	Graphic presentation of Break-Even Analysis	6
4	Viva voce	6
DIGITAL MARKETING AND E-COMMERCE-IV (SEC-4)		
Credit-4		
Total duration-48		
UNIT -1	INTRODUCTION	TIME DURATION
1	Meaning & definition of E- Commerce; Forces fuelling electronic commerce;	2
2	Types of electronic commerce- B2B, B2C, C2C, C2B; Different types of online intermediaries;	2
3	Functions, benefits and constraints of e-commerce,	2
4	Scope of e-commerce ; Application of electronic commerce.	6
UNIT-2	INTRODUCTION	TIME DURATION

1	Nature and dynamics of the internet;	2
2	Typical business models in EC, web- site design : web sites as market place; e-commerce , pure online vs. brick and click business;	2
3	Requirements for an online business design , Procedure for developing and deploying the system.	8
<u>SKILL PRACTICAL COURSE</u>		
1	A case study	8
2	Submission of project file	8
3	viva voce	8
BUSINESS ENVIRONMENT (DSE-3)		
Credit-6		
Total duration-60		
BUSINESS AND ITS ENVIRONMENT		
UNIT -1	INTRODUCTION	TIME DURATION
1	Introduction to business; Characteristics of modern business; Scope of business; Concept and nature of business environment;	2
2	environment; Constituents of business environment: Internal, external, Micro and Macro environment; Impact of business environment on business decision;	2
3	Techniques for environmental analysis: Strength, Weakness, Opportunities and Threat analysis (SWOT),	2
4	Political, Economic, Socio-Cultural and Technological (PEST) analysis,	2

5	Porter's Five Forces Model-Analysis; Steps in environmental forecasting.	4
ECONOMIC ENVIRONMENT		
UNIT-2	INTRODUCTION	TIME DURATION
1	Concept and nature of economic environment; Critical elements of economic environment;	4
2	Basic economic systems: Capitalism, socialism, mixed; Comparison among three economic systems;	2
3	New economic policies: Liberalization, privatization and globalization;	2
4	Foreign Exchange Management Act (FEMA); Monetary and fiscal policies.	4
POLITICAL AND LEGAL ENVIRONMENT		
UNIT-3	INTRODUCTION	TIME DURATION
1	Concept and nature of political and legal environment; Components of political and legal environment;	4
2	Economic role of government: Regulatory role, promotional role, entrepreneurial role, planning role;	2
3	Stock exchange: Concept and functions; SEBI: Objectives and functions.	6
SOCIO-CULTURAL ENVIRONMENT		
UNIT-4	INTRODUCTION	TIME DURATION
1	Components of socio-cultural environment; Impact of socio-cultural environment on business;	4

2	Culture and globalisation; Global competitiveness; Globalisation and its impact on Indian economy;	2
3	Social Audit; Demographic environment: Population size, migration and ethnic aspects, birth rate, death rate and age structure;	2
4	MNCs: Concept, advantages and disadvantages & Govt. policy towards foreign capital during post reform period	4
NATURAL AND TECHNOLOGICAL ENVIRONMENT		
UNIT-5	INTRODUCTION	TIME DURATION
1	Natural environment: Meaning; Impact of business activities on environment: Air pollution, noise pollution and water pollution;	4
2	Concept and nature of technological environment; Elements of technological environment;	4
3	Technology and society; Economic effect of technology;	2
4	Technology policy of India (latest); Steps for selecting appropriate technology and its adaptation. policy of India (latest); Steps for selecting appropriate technology and its adaptation.	2
FINANCIAL MANAGEMENT (DSE-4)		
Credit-6		
Total duration-60		
FINANCE FUNCTIONS		
UNIT-1	INTRODUCTION	TIME DURATION
1	Concept, definitions and nature of financial management;	4
2	Finance functions- Investment, financing and dividend policy decisions;	3

3	Role of finance manager; Goals of financial management	2
4	time value of money, risk and return (theory only)	3
CAPITAL BUDGETING		
UNIT-2	INTRODUCTION	TIME DURATION
1	Capital budgeting- Meaning and significance	1
2	Techniques of capital budgeting- Conceptual perspectives of various techniques of capital budgeting with their merits and demerits- Payback period, average rate of return,	4
3	profitability index and internal rate of return.	4
4	Numerical Basic problems related to payback period method and net present value	3
CAPITAL STRUCTURE		
UNIT-3	INTRODUCTION	TIME DURATION
1	Capital structure decision- EBIT, EBT analysis,	4
2	factors affecting capital structure; Operating and financial leverage.	4
3	Concept of Capitalisation; Over capitalisation and under capitalization, causes and remedies (theory only)	4
COST OF CAPITAL		
UNIT-4	INTRODUCTION	TIME DURATION
1	Concept and importance of cost of capital and finance decision, significance,	4
2	cost of debt, preference shares and equity shares,	4

	3	weighted average cost of capital and marginal cost of capital.	4
WORKING CAPITAL MANAGEMENT & DIVIDEND DECISIONS			
UNIT-5	INTRODUCTION		TIME DURATION
	1	Working capital management- Concept, factors affecting working capital,	4
	2	calculation of working capital requirements	4
	3	Working capital financing; Concept of dividend, factors affecting dividend decisions;	3
	4	Types of dividend decisions.	1
SALES MANAGEMENT (GE)			
Credit-6			
Total duration-60			
INTRODUCTION			
UNIT-1	INTRODUCTION		TIME DURATION
	1	Sales management: Definition and meaning, objectives, sales research;	4
	2	Sales forecasting methods; Sales planning: Goal setting,	4
	3	performance measurement, diagnosis and corrective actions.	4
SALES ORGANIZATION			
UNIT-2	INTRODUCTION		TIME DURATION

1	Meaning, Need and Structure of Sales organizations;	4
2	Functions and responsibilities of sales manager;	4
3	Planning for major customers and sales budget; Specific characteristics of a successful salesman.	4
RECRUITMENT AND TRAINING		
UNIT-3	INTRODUCTION	TIME DURATION
1	Recruitment: Types, advantages and disadvantages.	5
2	Steps in selection process; Training: Need, importance and methods.	4
3	Sales territory: Importance and types.	3
SALES FORCE MOTIVATION & EVALUATION		
UNIT-4	INTRODUCTION	TIME DURATION
1	Sales force motivation: Financial and Non-Financial Motivation Techniques; Sales Meetings.	3
2	Sales Contests, Sales Compensation: Monetary and Non-monetary Compensation Methods.	3
3	Sales force performance evaluation: Meaning, Methods, Process, Advantages and Disadvantages.	3
4	Sales controlling activities: Sales records and reporting systems.	3
PROCESS OF SELLING		
UNIT-5	INTRODUCTION	TIME DURATION

1	Steps involved in selling process: AIDAS (Attention, interest, desire, action and satisfaction).	4
2	Role of relationship marketing in personal selling	4
3	Value added selling; Role of IT in personal selling	4



GOVERNMENT COLLEGE FOR WOMEN PARADE, JAMMU
Academic calendar: Department of Home Science for the session 2022-23

S.No.	Event/Programmes	Proposed Dates	Remarks
UG			
	Semesters 1, 3 & 5	August-September	
	Commencement of classes (UG) 1,3 & 5 sem	1 st sem-October,2022 3 rd and 5 th Sem- November,2022	
	Syllabus Completion target	February	
	Notification of Internal Assessment theory	January,2022	
	Notification of Internal Practical Examination	February,2022	Internal Assessment theory examination is conducted after 40% syllabus is covered
	Notification of External Practical Examination	February,2022	
	Notification of external Examination (Theory)		
	Admission of Semesters 2, 4 & 6	May,2022	Carry on system
	Commencement of classes	March,2022	
	Syllabus Completion target		
	Notification of Internal Assessment theory	July-August,2022	Internal Assessment theory examination is conducted after 40% syllabus is covered
	Notification of Internal Practical Examination	August,2022	
	Notification of External Practical Examination	October,2022	
	Notification of external Examination (Theory)	August-September,2022	
PG			
	Admission of Semesters 1&3	Proposed Dates	Remarks
	Commencement of PG classes(1 & 3)	February,2022	
	Syllabus Completion target	April	
	Notification of 1 st Internal Assessment theory	February-March ,2022	Internal assessment theory examination is taken after 1 st Unit is completed
	Notification of 2 nd Internal Assessment theory	March- April 2022	Internal assessment theory examination

			is taken after 2 nd Unit is completed
	Notification of External Practical Examination	May,2022	
	Notification of external Examination (Theory)	April,2022	
	Semesters 2&4		
	Commencement of classes	May,2022	
	Syllabus Completion target		
	Notification of 1 st Internal Assessment theory	July,2022	Internal assessment theory examination is taken after 1 st Unit is completed
	Notification of 2 nd Internal Assessment theory	August,2022	Internal assessment theory examination is taken after 2 nd Unit is completed
	Notification of External Practical Examination	October,2022	
	Notification of external Examination (Theory)	September-October,2022	

Teaching Plans for the session 2022-23

S.No.	Event/Programmers	Proposed Dates	Remarks
1	Student-Teacher interaction at the beginning of each semester	As and when the new semester is started	Introduction regarding the syllabus and examination pattern, etc.
2	Brainstorming discussion at every session and presentations in every class	After every fortnight	Discussion on the basis of syllabus covered.
Identification of slow and advanced learners			
3.	Various initiatives were taken for slow as well as advanced learners	Last week of every month up to the end of each semester	Extra classes were conducted for weak learners, Teacher interacted with weak learners and clear their doubts. Advanced learners were encouraged to participate in conference & seminars.
Student centric approach such as experimental learning/participating learning were adopted			

4	Online Activities /webinars/ Workshops/ Case Studies/ discussion	September/ October for odd semesters and Feb/ March for even semesters.	The Department undertakes two of the four activities mentioned for each semester.
5	Research and dissertation	In the two semesters of PG Home Science	Presentations and demonstrations of research work are conducted in groups and it was virtually conducted.
6	Prepare a list of shortage cases	At the end of each month	Students were advised to take regular classes as minimum 75% attendance is compulsory to sit in the final examination
7	Internal Assessment tests were conducted after covering 60% syllabus	Ist week of October for odd semester Ist week of March for even semester	20 % weight age was given to the internal assessment test which is counted in the final semester examination
Winter/Summer vacations			