

GOVT. COLLEGE FOR WOMEN, PARADE GROUND

(An Autonomous College)

DEPARTMENT OF COMMERCE

Bachelor of Commerce (Honours)

B.Com. (Hons.)

(Effective from July 2021 Onwards)



B.Com (Hons)-CBCS



Govt. College for Women, Parade Ground, Jammu
(An Autonomous College)
Department of Commerce

PROGRAMME CONTENTS

S.No.	Content	Page No.
1	Preamble	3
2	Introduction to the Programme	4
3	Structure of B.Com (Hons.).	4
4	Semester-wise Distribution of Courses	5
5	Syllabi	6-41
6	Semester 1	6-23
7	Semester 2	24-41

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Department of Commerce

PREAMBLE

The objective of any programme at a Higher Education Institution is to create for its students a sound foundation for their character development which directly contributes to the well-being of a nation. Government College for Women, Parade envisions all its programmes in the spirit of its "motto" which is to inspire the youth to show steadfastness and devotion in a fearless pursuit of truth. The LOCF aims at preparing young minds for constructive and productive character development by honing their creative and humanistic skills for their own betterment as well as for the greater good of the society. In order to provide an opportunity to students to discover a method of thinking which will help them realise their true potential, the College offers a Learning Outcome-based Curriculum Framework (LOCF) for all its Under Graduate programmes.

The LOCF approach is intended to provide focussed, outcome-based syllabi at the undergraduate level with an agenda to structure the teaching-learning experiences in a more student-centric manner by making the courses flexible and by offering students more choices. The LOCF approach has been adopted to strengthen the teacher- learner interaction as students engage themselves in programmes of their choice and learn to realise their inner calling. As the Undergraduate Programmes focus on 'preparing minds', they will create individuals who will have intellectual prowess, interactive competence, courage to lead the world and also compassion and empathy for fellow human beings. The LOCF thus aims at strengthening not merely students' employability skills but also at imparting to them vital life-skills required to lead a happy personal and social life. Each programme vividly elaborates its nature and promises the outcomes that are to be accomplished by studying the courses. The programmes also state the attributes that they offer to inculcate at the graduation level. The graduate attributes encompass values related to students' well-being, emotional stability, critical thinking etc. intermingled with a sense of social justice and harmony. In short, each programme prepares students for employability, sustainability and life-long learning. The new curriculum of B.Com (Hons.) will empower students to innovate and also inspire them to convert their innovations into real business models for the county's economic and social prosperity. The proposed LOCF offers better understanding of the business world and aims at building students' entrepreneurial skills by giving them hands-on training. The Government College for Women, Parade hopes the LOCF approach of the programme B.Com (Hons.) will motivate students to transition from being passive knowledge-seekers to becoming active and aware knowledge-creators.

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B.Com Honours Programme

1. Introduction to the Programme

The hallmark of any academic excellence is the qualitative standards of teaching, research and an environment and culture conducive to learning. Govt. College for Women, Parade is making rapid strides in all areas of its functioning. Redesigning of academic programmes under Choice based Credit system and semester system have undertaken other examinations and administrative reforms. The institution endeavors to introduce new job and skill oriented programmes that are in sync with regional and local needs as well as relevant to the emerging national and global trends.

As an institution of higher education, the institution understands the responsibility of increasing access, promoting equity and ensuring quality and excellence. Thus, under the Learning Outcome-based Curriculum Framework (LOCF), the syllabi of B.Com (Honours) has been revised in order to provide enriching, vibrant and a contemporary learning experience to the students, by keeping pace with the dynamic environment. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth.

B.Com (Hons.) Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. This programme is designed to instill in the students the knowledge and capability of understanding the business world and its complexities. It also aims to develop among the students the ability and competence to have a problem-solving approach towards the business and service market issues. The programme will help to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of management.

2. Structure of B.Com (Hons.)

The programme aims to nurture the students with intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position. The curriculum of B.Com (Hons.) degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Law etc.

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3. 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
GENERAL ELECTIVES (GE)			
<i>Any one of the following (GE-1)</i>			
Economic Analysis for Business Decision	UBHTC-103	GE	6
Business Organisation and Management	UBHTC-104	GE	
Business Environment	UBHTC-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
GENERAL ELECTIVES (GE)			
<i>Any one of the following (GE-2)</i>			
Entrepreneurship	UBHTC-203	GE	6
Finance for Non-Finance Executives	UBHTC-204	GE	
Monetary Economics	UBHTC-205	GE	
ABILITY ENHANCEMENT COMPULSORY COURSES (AECC)			
Environmental Sciences (EVS-2)		AECC-3	2
Communication English (MIL-2)		AECC-4	2
TOTAL CREDIT			22

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B.Com. (Hons) Semester First

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	UBHTC-103	GE-1	6	
Business Organisation and Management	UBHTC-104			
Business Environment	UBHTC-105			
Environmental Sciences (EVS-1)	-	AECC	2	
Communication English/MIL-1	-	AECC	2	
Total Credit				22

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DEPARTMENT OF COMMERCE

B.COM (HONS) - FIRST SEMESTER

FINANCIAL ACCOUNTING (DSC-1)

C.No.UBHTC-101

Credit : 6

Time: 3:00 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in 2021, 2022, 2023)

OBJECTIVE

To impart conceptual knowledge of financial accounting and also skill for recording business transaction.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the theoretical framework of accounting.
- CO2 learn to prepare financial statements.
- CO3 prepare accounting for departments.
- CO4 understand different methods of branch accounting and differentiate between branch accounting and departmental accounting.
- CO5 know accounting treatment of consignment in the books of consignor and consignee and develop conceptual skill of different methods of maintaining Joint venture accounts.

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Accounting as an information system, various stake holders, objectives, limitations and various branches of accounting; Basis of accounting- Cash basis, accrual basis and hybrid accounting; Generally accepted accounting principles (GAAP); Basic terms used in accounting; Brief introduction to various books viz. subsidiary and ledger, numerical problems related to preparation of accounting equation, journal, ledger, trial balance and cash book; Systems of accounting viz., single entry and double entry system; Introduction to IFRS.

UNIT - II PREPARATION OF FINANCIAL STATEMENTS OF NON-CORPORATE ENTITIES (12 hours)

Preparation of financial statements (Manufacturing account, trading account, profit and loss account, profit and loss appropriation account and balance sheet) of non-corporate manufacturing and non-manufacturing entities (Excluding not-for-profit organisations) with and without adjustments.

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UNIT - III DEPARTMENTAL ACCOUNTING (12 hours)

Meaning and objective of departmental accounts; Basis of allocation of common expenses; Inter-departmental transfers; Preparation of departmental trading and P&L account (Including general P&L account and balance sheet)

UNIT - IV BRANCH ACCOUNTING (INLAND BRANCHES ONLY) (12 hours)

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

UNIT - V CONSIGNMENT AND JOINT VENTURE (12 hours)

Consignment- Meaning and features; Distinction between consignment and sale; Distinction between normal loss and abnormal loss in consignment; Accounting treatment including journal and ledger in the books of consignor and consignee; Joint Ventures- Meaning, features and distinction of Joint venture with partnership; Methods of maintaining Joint venture accounts

BOOKS RECOMMENDED

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

Note : Latest edition of readings may be used.

NOTE FOR PAPER SETTER

Internal Assessment: (Total Marks: 20; Time Duration: 1 Hour)

- The Internal Assessment Test shall consist of eight short answer type questions of three marks each. The candidate will have to attempt any five questions (Total: 15 marks)
- Weightage for attendance: 05 marks

External End Semester Examination: (Total Marks: 80; Time Duration: 3 Hours)

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

Section-A This section will contain five short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the five questions. Total weightage of this section shall be 15 marks.

Section-B This section will contain five questions selecting one from each unit. Each question carries 7 marks. A candidate has to attempt all the questions. Total weightage to this section shall be 35 marks.

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Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weightage to this section shall be 30 marks.

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

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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

Credit : 6

Time: 3:00 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in 2021, 2022, 2023)

OBJECTIVE

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.
- CO2 be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.
- CO3 equip the students about the legitimate rights and obligations under The Sale of Goods Act
- CO4 enable with skills to initiate entrepreneurial ventures as LLP
- CO5 understand the fundamentals of Internet based activities under The Information and Technology Act.

COURSE CONTENTS

UNIT - I THE INDIAN CONTRACT ACT, 1872 (12 hours)

Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of contract – modes of discharge including breach and its remedies.

UNIT - II SPECIAL CONTRACTS (12 hours)

Quasi – contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge
Contract of Agency

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Department of Commerce

UNIT - III THE SALE OF GOODS ACT, 1930 (12 hours)

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by non-owners. Performance of contract of sale. Unpaid seller – meaning and rights of an unpaid seller against the goods.

UNIT - IV THE LIMITED LIABILITY PARTNERSHIP ACT, 2008 (12 hours)

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company LLP Agreement. Nature of LLP, Partners and Designated Partners, Incorporation Document Incorporation by Registration, Registered office of LLP and change therein. Change of name, Partners and their Relations. Extent and limitation of liability of LLP and partners. Whistle blowing. Taxation of LLP. Conversion into LLP. Winding up and dissolution of LLP.

UNIT - V THE INFORMATION TECHNOLOGY ACT 2000 (12 hours)

Definitions under the Act. Digital signature. Electronic governance. Attribution, acknowledgement and dispatch of electronic records. Regulation of certifying authorities. Digital signatures certificates. Duties of subscribers under the Act. Penalties and adjudication. Offences as per the Act.

BOOKS RECOMMENDED

1. Singh, Avtar.(2018). *The Principles of Mercantile Law*. Lucknow. Eastern Book Company.
2. Sharma, J.P. and Kanojia S. (2019). *Business Laws*. New Delhi. Bharat Law House Pvt. Ltd.
3. Tulsian P.C. (2018). *Business Law*. New Delhi.Tata McGraw Hill.
4. Jagota R. (2019). *Business Laws*. MKM Publishers ScholarTech Press.
5. Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.
6. Kuchhal, M C. (2018). *Business Laws*. New Delhi. Vikas Publishing House.
7. Arora, S. (2015). *Business Laws*. New Delhi. Taxmann
8. Sharma, J.P. and Kanojia S. (2015). *VyavsayikSanniyam*, Delhi University Hindi Cell.(For Hindi)

Note: Latest edition of readings may be used

NOTE FOR PAPER SETTER:

Internal Assessment (Total Marks: 20; Time Duration: 1 Hour)

- The Internal Assessment Test shall consist of eight short answer type questions of three marks each. The candidate will have to attempt any five questions (Total: 15 marks)
- Weightage for attendance: 05 marks

External End Semester Examination: Total Marks: 80; Time Duration: 3 Hrs

Equal weight age shall be given to all the units of the syllabus. The external paper shall be of the three sections viz, A, B & C.

Section-A This section will contain five short answer questions selecting one from each unit.

Each question carries 3 marks. A candidate is required to attempt all the five questions. Total weightage of this section shall be 15 marks.

Section-B This section will contain five questions selecting one from each unit. Each question carries 7 marks. A candidate has to attempt all the questions. Total weightage to this section shall be 35 marks.

Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weightage to this section shall be 30 marks.

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DEPARTMENT OF COMMERCE

B.COM (HONS) - FIRST SEMESTER

ECONOMIC ANALYSIS FOR BUSINESS DECISIONS (GROUP 1-GE)

C.No. UBHTC-103

Credit : 6

Time: 3:00 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in 2021, 2022, 2023)

OBJECTIVE

The objective of this course is to equip the students with the methodology of decision making using the concept of microeconomics.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the basic concept of managerial economics and decision making approaches
- CO2 know the phenomenon behind the working of demand & how it gets affected due to change in price and income
- CO3 understand how prices and output decisions are determined under different market structures
- CO4 learn the functioning of pricing and profit policies
- CO5 calculate national income of an economy, know what problems are being faced by an economist while measuring national income

COURSE CONTENTS

UNIT - I INTRODUCTION TO MANAGERIAL ECONOMICS (12 hours)

Introduction Nature, importance, role of managerial economics; Principles in managerial decision analysis; Managerial economics- A positive or normative science; Relationship between micro, macro and managerial economics ; Approaches to managerial decision making.

UNIT - II MARKET DEMAND ANALYSIS (12 hours)

Market Demand Analysis Meaning, determinants of demand; Factors influencing market demand; Types of demand ; Demand schedule & demand curves; Income and price elasticity of demand.

UNIT - III MARKET STRUCTURES (12 hours)

Market Structures and Price Determination Different market structures and their characteristics; Short run and long run price — Output decisions under perfect competition, monopolistic competition, monopoly and oligopoly.

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Govt. College for Women, Parade Ground, Jammu
(An Autonomous College)
Department of Commerce

UNIT - IV PRICING AND PROFIT POLICY (12 hours)

Pricing Policy and Profit Policy Introduction, objectives of price policy; Factors determining price policy; Methods of pricing; Practical aspects of pricing decision; Profit policy- Reasons for controlling profits, problems in profit policy and criteria for acceptable rate of return on investment.

UNIT - V NATIONAL INCOME (12 hours)

National Income Accounting Concepts, significance and components of national income; Methods of calculating national income; Problems in measurements of national income; GNP as an indicator of welfare; Managerial uses of national income.

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BOOKS RECOMMENDED

1. Mithani, D.M. Managerial Economics-Theory & Application, Himalaya Publishing House Pvt. Ltd., New Delhi
2. Diwedi D.N Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi
3. Gupta, G.S Macro-Economic-Theory & Application, Tata McGraw Hill Publishing House, New Delhi.
4. Vaish, M.C. Macro-Economic Theory, Vikas Publishing House Pvt. Ltd., New Delhi
5. Mishra S.K. &Puri. V.K. Modern Macro Economic Theory, Himalayan Publishing House
6. Edward Shapiro Macro-Economic Analysis, Tata McGraw Hill, New Delhi
7. Jhingam. M.L. & Stephen. J.K Managerial Economics. Vrinda Publications Pvt. Ltd. Delhi
8. Dingra, I.C Managerial Economics, Sultan Chand, New Delhi.

Note :Latest edition of readings may be used

NOTE FOR PAPER SETTER:

Internal Assessment (Total Marks: 20; Time Duration: 1 Hour)

- The Internal Assessment Test shall consist of eight short answer type questions of three marks each. The candidate will have to attempt any five questions (Total: 15 marks)
- Weightage for attendance: 05 marks

External End Semester Examination: Total Marks: 80; Time Duration: 3 Hrs

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

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Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weightage to this section shall be 30 marks.

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DEPARTMENT OF COMMERCE

B.COM (HONS) - FIRST SEMESTER

BUSINESS ORGANIZATION AND MANAGEMENT (GROUP 1-GE)

C.No. UBHTC-104

Credit : 6

Time: 3:00 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in 2021, 2022, 2023)

OBJECTIVE

The course aims to familiarize the non-commerce students with the world of business organisation and management.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 learn business activities to compete in competitive world.
- CO2 understand entrepreneurship from local to international perspective.
- CO3 evaluate the application of functional areas of business activity.
- CO4 analyze decision making and communication.
- CO5 evaluate the impact of legal, social, and economic environment on business.

COURSE CONTENTS

UNIT - I INTRODUCTION TO ORGANISATIONS & MANAGEMENT (12 hours)

Meaning and pervasiveness of organisations; Range of business activities; Meaning and importance of management in organisations; Perspectives on experiencing business- Consumer's point of view-app-based, web-based and in-store commerce; Producer's point of view- thinking end-to-end, from farm to fork, from the ultimate source of supply to the consumer, supply chain and distribution channels; Careers in business ownership and management point of view-thinking domains (functions) and verticals (industries).

UNIT - II ENTREPRENEURSHIP FOUNDING THE BUSINESS (12 hours)

Entrepreneur-Entrepreneurship-Enterprise; Process of entrepreneurship; Entrepreneurs as the persons behind businesses; Stories of local, national and international businesspersons.

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(An Autonomous College)
Department of Commerce

UNIT - III ORGANISATION OF BUSINESS (12 hours)

Ownership forms- proprietary and corporate; Unorganized (informal enterprises) versus organized (registered/incorporated enterprises); Business families and family business, multinational businesses; Domains/functions of business- an overview-reinforcing career options- of production & operations, marketing, accounting, finance and HR.

UNIT - IV MANAGEMENT OF BUSINESS (12 hours)

Overview of functions of management and managerial roles in business; Managerial levels, skills/competencies; Decision-making techniques; Motivation; Leadership and Communication – exemplary practices in developing people as individuals and teams.

UNIT - V CONTEXT OF BUSINESS (12 hours)

Interface between business, government, society and natural environment; Industry analysis; business level strategy formulation.

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Department of Commerce

BOOKS RECOMMENDED

1. Barry, J., Chandler, J., Clark, H., Johnston, R., & Needle, D. (1999). Organisation and Management A Critical Text . Cengage Learning. New Delhi.
2. Basu, C. Business Organisation and Management. McGraw Hill Education. New Delhi.
3. Burton G. and Thakur, M. Management Today Principles and Practice. Tata McGraw Hill. New Delhi.
4. Buskirk, R.H., et al. Concepts of Business An Introduction to Business System. Dryden Press. New York.
5. Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
6. Griffin. Management Principles and Application. Cengage Learning.
7. Gupta C. B. Modern Business Organisation. Mayur Paperbacks. New Delhi.
8. Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
9. Koontz, H., & Weihrich, H. Essentials of Management An International and Leadership Perspective. Paperback.

Note: Latest edition of readings may be used

NOTE FOR PAPER SETTER:

Internal Assessment (Total Marks: 20; Time Duration: 1 Hour)

- The Internal Assessment Test shall consist of eight short answer type questions of three marks each. The candidate will have to attempt any five questions (Total: 15 marks)
- Weightage for attendance: 05 marks

External End Semester Examination: Total Marks: 80; Time Duration: 3 Hrs

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

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Section-B This section will contain five questions selecting one from each unit. Each question carries 7 marks. A candidate has to attempt all the questions. Total weightage to this section shall be 35 marks.

Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weightage to this section shall be 30 marks.

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Department of Commerce

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DEPARTMENT OF COMMERCE

B.COM (HONS) - FIRST SEMESTER

BUSINESS ENVIRONMENT (GROUP-1 GE)

C.No. UBHTC-105

Credit : 6

Time : 3:00 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in 2021, 2022, 2023)

OBJECTIVE

To expose the students to various environment factors related to the business and to develop the skill required to take better business decision at right time.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 learn the basics of business environment.
- CO2 understand the economic environment in which business prevails.
- CO3 analyze political and legal environment pertaining to business.
- CO4 gaining knowledge regarding socio-cultural environment.
- CO5 understanding natural and technological environment

COURSE CONTENTS

UNIT - I BUSINESS AND ITS ENVIRONMENT (12 hours)

Introduction to business; Characteristics of modern business; Scope of business; Concept and nature of business environment; Constituents of business environment- Internal, external, micro and macro environment; Impact of business environment on business decision; Techniques for environmental analysis- SWOT analysis, PEST analysis, Porter's Five Forces Model-Analysis; Steps in environmental forecasting.

UNIT - II ECONOMIC ENVIRONMENT (12 hours)

Concept and nature of economic environment; Critical elements of economic environment; Basic economic systems- Capitalism, socialism, mixed; Comparison among three economic systems; New economic policies- Liberalization, privatization and globalization; FEMA; Monetary and fiscal policies.

B.Com (Hons)-CBCS



Govt. College for Women, Parade Ground, Jammu
(An Autonomous College)
Department of Commerce

UNIT - III POLITICAL AND LEGAL ENVIRONMENT (12 hours)

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

UNIT - IV SOCIO-CULTURAL ENVIRONMENT (12 hours)

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

UNIT - V NATURAL AND TECHNOLOGICAL ENVIRONMENT (12 hours)

Natural environment- Meaning and its impact on business; Types of natural environment- Air pollution, noise pollution and water pollution; Concept and nature of technological environment; Elements of technological environment; Technology and society; Economic effect of technology; New technology policy; Transfer of technology- Importance and types; Steps for selecting appropriate technology and its adaptation.

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(An Autonomous College)
Department of Commerce

BOOKS RECOMMENDED

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

Note: Latest edition of readings may be used

NOTE FOR PAPER SETTER

Internal Assessment (Total Marks: 20; Time Duration: 1 Hour)

- The Internal Assessment Test shall consist of eight short answer type questions of three marks each. The candidate will have to attempt any five questions (Total: 15 marks)
- Weightage for attendance: 05 marks

External End Semester Examination: Total Marks: 80; Time Duration: 3 Hrs

Equal weight age shall be given to all the units of the syllabus. The external paper shall be of the three sections viz, A, B & C.

Section-A This section will contain five short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the five questions. Total weightage of this section shall be 15 marks.

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Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weightage to this section shall be 30 marks.

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GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU

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DEPARTMENT OF COMMERCE

B.COM (HONS) - FIRST SEMESTER

Ability Enhancement Compulsory Course (AECC-1)

Environmental Science (EVS-1)

Common Syllabus to be provided by respective Department

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GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU

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DEPARTMENT OF COMMERCE

B.COM (HONS) - FIRST SEMESTER

Ability Enhancement Compulsory Course (AECC-2)

Communication English/MIL-1

Common Syllabus to be provided by respective Department

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B.Com. (Hons.) Semester Second

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GOVT. COLLEGE FOR WOMEN, PARADE GROUND

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DEPARTMENT OF COMMERCE

B.COM (HONS.) SECOND SEMESTER

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

Courses	Course Code	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)				
• Entrepreneurship	UBHTC-203	GE-2	6	
• Finance for Non-Finance Executives	UBHTC-204			
• Monetary Economics	UBHTC-205			
Environmental Sciences (EVS-2)	-	AECC-3	2	
Communication English/MIL-2	-	AECC-4	2	
Total Credit				22

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GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU

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DEPARTMENT OF COMMERCE

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

CORPORATE ACCOUNTING (DSC-3)

C.No. UBHTC-201

Credit : 6

Time: 3:00 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in 2022, 2023, 2024)

OBJECTIVE

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 develop an understanding of accounting for share capital and debentures
- CO2 prepare financial statements of a company
- CO3 develop an understanding of cash flow statements
- CO4 understand the accounting for amalgamation and liquidation of companies
- CO5 prepare consolidated balance sheet for Holding company

COURSE CONTENTS

UNIT - I ACCOUNTING FOR SHARE CAPITAL AND DEBENTURES (12 hours)

Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures sinking/debenture redemption fund, open market purchase and conversion of debentures.

Relevant AS and IND-AS as applicable.

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UNIT - II FINANCIAL STATEMENTS OF A COMPANY (12 hours)

Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview)

Relevant AS and IND-AS as applicable

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UNIT - III CASH FLOW STATEMENTS (12 hours)

Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method), Limitations of cash flow statement.

Relevant AS and IND-AS as applicable

UNIT - IV AMALGAMATION, RECONSTRUCTION AND LIQUIDATION OF COMPANIES (12 hours)

Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). Accounting for liquidation of companies. Introduction to the Insolvency and Bankruptcy Code, 2016 and other relevant provisions. Preparation of Statement of Affairs as per the format prescribed by the Act and Deficiency Account; Relevant AS and IND-AS as applicable

UNIT - V ACCOUNTS OF HOLDING COMPANIES/ PARENT COMPANIES (12 hours)

Preparation of consolidated balance sheet with one subsidiary company, Relevant AS and IND-AS as applicable.

BOOKS RECOMMENDED

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal A. and Sehgal, D. Corporate Accounting, Taxmann, New Delhi.
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi

Note : Latest edition of readings may be used

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NOTE FOR PAPER SETTER

Internal Assessment (Total Marks: 20; Time Duration: 1 Hour)

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- Weightage for attendance: 05 marks

External End Semester Examination: Total Marks: 80; Time Duration: 3 Hrs

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Note 60% weight age should be given to problems demanding numerical solutions.

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GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU
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DEPARTMENT OF COMMERCE
B.COM (HONS) - SECOND SEMESTER (CBCS)
CORPORATE LAWS (DSC-4)

C.No. UBHTC-202
Credit : 6
Time: 3:00 Hrs

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

(Syllabus for examination to be held in 2022, 2023, 2024)

OBJECTIVE

To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.
- CO2 follow the basic legal documents and their usage essential for operations and management of company.
- CO3 enable the students to synthesis company processes, meetings and decisions.
- CO4 equip the students with framework of dividend distribution and role of auditors in a company.
- CO5 comprehend and evaluate working of depositories and their functions in stock markets.

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.

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UNIT - II DOCUMENTS AND SHARES (12 hours)

Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.

UNIT - III MANAGEMENT AND MEETINGS

Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director; Board Meetings; meeting through video conferencing; Shareholder meetings AGM and EGM. Convening and Conduct of meetings Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.

UNIT - IV DIVIDENDS, AUDIT AND WINDING UP (12 hours)

Provisions relating to payment of Dividend, Company Audit-auditor's qualification and disqualifications, Auditor's appointment, Rotation of auditors, Auditor's removal, Auditors' report and Auditor's powers.

Winding Up Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

UNIT - V THE DEPOSITORIES ACT 1996 (12 hours)

Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.

BOOKS RECOMMENDED

1. Hicks, Andrew & Goo S.H.Cases and Material on Company Law, Oxford University Press.
2. Sharma, J.P.An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
3. Kumar, A., Corporate Laws, Taxmann, New Delhi.
4. Chadha R. & Chadha, S.Company Laws. Scholar Tech Press, Delhi.
5. The Depositories Act,1996.Bare Act.

Note: Latest edition of readings may be used

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NOTE FOR PAPER SETTER:

Internal Assessment: (Total Marks: 20; Time Duration: 1 Hour)

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- Weightage for attendance: 05 marks

External End Semester Examination: Total Marks: 80; Time Duration: 3 Hrs

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

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GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU

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DEPARTMENT OF COMMERCE

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

ENTREPRENEURSHIP (GROUP-2 GE)

C.No. UBHTC-203

Credit : 6

Time: 3:00 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in 2022, 2023, 2024)

OBJECTIVE

The course aims at imparting basic knowledge on entrepreneurship and new enterprise creation so as to provide an opportunity to students to opt for entrepreneurship as an alternative career option as well as provide opportunity towards greater exposure to entrepreneurial process through hands-on training.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understand entrepreneurship as volition in context of India.

CO2 gather knowledge and ideas on the existing support system for entrepreneurial orientation.

CO3 understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.

CO4 understand requirements of post-enterprise creation for effective operation of the business.

CO5 gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Entrepreneurship- meaning and importance, entrepreneurship in Indian context, entrepreneurship as a creative solution provider, meaning of various terms related to entrepreneurship- intrapreneurship, social entrepreneurship, net entrepreneurship, technopreneurship.

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UNIT - II ENTREPRENEURIAL ECO-SYSTEM (12 hours)

Socio-economic support system for entrepreneurship; Public and private system of stimulation; Role of development institutes, availability of finance, marketing, technology and project related assistance; Role of trade associations and self-help groups for promotion of entrepreneurship; Types of business entities- micro, small and medium enterprises, role of MSME sector in Indian economy family businesses in India; Conflicts in family business; Startup Action Plan; Make in India initiative.

UNIT - III ENTERPRISE FORMATION PROCESS (12 hours)

Understanding and analyzing business opportunities, market demand analysis, project feasibility study; preparation of business plan; Start ups and basic start ups problems, sources of financing business start ups; Cases of Indian start ups (practical knowledge on preparation of business plan/project report shall be imparted).

UNIT - IV MANAGERIAL ASPECTS OF BUSINESS (12 hours)

Managing finance- preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital; Human resource planning; Contract management; Understanding marketing methods; Understanding of GST and other tax compliances.

UNIT - V MANAGING GROWTH (12 hours)

Business growth strategies specific to small enterprises; Enterprise life cycle and various growth strategies; Business collaboration and outsourcing of resources; Network management; Succession planning for sustenance.

PRACTICAL

Visit to new enterprise for securing ideas and knowledge on enterprise creation process and effecting an interaction with the entrepreneur is an essential requirement for learners for ensuring the propensity of entrepreneurial orientation among the students.

BOOKS RECOMMENDED

1. Brandt, S. C. Entrepreneurship The Ten Commandments for Building a Growth Company. MacMillan Business Books.
2. Holt, D. H. Entrepreneurship New Venture Creation. New Delhi Prentice Hall of India.
3. Panda, S. C. Entrepreneurship Development. Anmol Publications. New Delhi.
4. Taneja, S., and Gupta, S. L. Entrepreneurship Development-New Venture creation. New Delhi Galgotia Publishing House.

Note : Latest edition of readings may be used.

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Department of Commerce

NOTE FOR PAPER SETTER:

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GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU

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DEPARTMENT OF COMMERCE

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

FINANCE FOR NON-FINANCE EXECUTIVE (GROUP-2 GE)

C.No. UBHTC-204

Credit : 6

Time: 3:00 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in 2022, 2023, 2024)

OBJECTIVE

To familiarize non-finance executives with the basic concepts of finance.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the overview of finance, concept of time value of money as well as concept of risk & return
- CO2 learn financial analysis with the aid of various financial statements & analyze capital budgeting process and techniques.
- CO3 analyze cost of capital, capital structure and leverage
- CO4 examine dividend & working capital dividend decisions
- CO5 perform valuation of securities

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Meaning and importance of Finance. Time Value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of Long term financing and short term financing.



UNIT - II FINANCIAL ANALYSIS & CAPITAL BUDGETING (12 hours)

Types of Financial Statements- Income Statement, Balance Sheet, Ratio Analysis Meaning, Significance and Limitations. 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.

Capital Budgeting Process, Capital Budgeting Techniques (Pay Back Period, Discounted payback period, NPV, IRR).

UNIT - III COST OF CAPITAL & CAPITAL STRUCTURE (12 hours)

Concept of Cost of Capital and Capital Structure Cost of Debt Capital, Cost of Preference Share Capital, Equity Share Capital, Weighted Average Cost of Capital (WACC). Meaning of Leverage. Operating Leverage, Financial Leverage, Combined Leverage.

UNIT - IV DIVIDEND DECISIONS & WORKING CAPITAL (12 hours)

Types of Dividends, Dividend policies and factors affecting dividend policies. Concept of Working Capital, its components and Factors affecting working capital requirements. Contemporary issues in Finance

UNIT - V VALUATION OF SECURITIES (12 hours)

Types of Risks and Returns. Concept of Valuation, Equity Valuation & Analysis, Bond Valuation Analysis, Portfolio Analysis

BOOKS RECOMMENDED

1. Bhargav, B, K, Finance for Non Finance Managers. Jaiko Publishing House.
2. Chandra, P. Finance Sense Finance for Non Finance executives. Tata McGraw Hill.
3. Gabriel H., Claude, V. Finance For Non Finance Managers, Cengage Delmar Learning India Pvt Ltd.
4. Gene, S. Finance for Nonfinancial Managers, (Briefcase Books Series), Tata McGraw Hill
5. Tripathi, V. Basic Financial Management, Taxmann Publication, New Delhi.

Note: Latest edition of readings may be used.

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DEPARTMENT OF COMMERCE

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

MONETARY ECONOMICS(GROUP-2 GE)

C.No UBHTC-205

Credit : 6

Time : 3:00 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in 2022, 2023, 2024)

OBJECTIVE

To expose students to the theory and functioning of the monetary and financial sectors of the economy.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the concept of money and various aspects of monetary standards
- CO2 learn an overview about value of money, its measurement and quantitative theories of money
- CO3 know the basic of demand and supply of money and its various approaches
- CO4 equip with functioning of commercial banking, various reforms that came to banking sector and concept off microfinance
- CO5 deliberate on working of Central bank and an overview of monetary policy

COURSE CONTENTS

UNIT - I MONEY & MONETARY STANDARDS (12 hours)

Money and credit definition of money-theoretical and empirical, classification and functions; Monetary standards-Gold and paper; System of note issue; Measures of money supply.

UNIT - II VALUE OF MONEY (12 hours)

Value of money-Concept and measurement; Quantity theory of money-Cash transaction and cash balance approaches, Keynes theory of money and prices

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UNIT - III DEMAND AND SUPPLY OF MONEY (12 hours)

Demand for money-Classical, Keynes and Friedman's approaches; Supply of money-Components and determinants; Money multiplier-Concept and determinants

UNIT - IV COMMERCIAL BANKING (12 hours)

Commercial banks-Functions and the process of credit creation; Banking sector reforms in India; Microfinance Concept and progress in India

UNIT - V FUNCTIONS OF CENTRAL BANKS (12 hours)

Central bank- Objectives and methods of credit control; Monetary policy Objectives, targets and indicators; Monetary policy of RBI An overview.

BOOKS RECOMMENDED

1. Avadhani, V.A. Investment and Security markets in India, Himalaya Publishing House, New Delhi
2. Bhole, L.M. Financial Institutions & Markets, Tata McGraw-Hill Publishing Co., New Delhi
3. Geoffrey, C. An Outline of Money. Read Book Publisher
4. Chandler, L.V. and Goldfield S.M. The Economics of Money and Banking, Harper and Row, New York
5. McCallum, B.T. Monetary Economics Theory and Policy, New York Macmillan Publishing Company
6. Mitra, S. Money and Banking, World Press
7. Miskin, F. Monetary Policy Strategy, MIT Press, Cambridge
8. Sethi, T.T. Monetary Economics S. Chand and Co., New Delhi

Note: Latest edition of readings may be used.

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GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU
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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

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DEPARTMENT OF COMMERCE

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

Ability Enhancement Compulsory Course (AECC-4)

Communication English/MIL-2

Common Syllabus to be provided by respective Department

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