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

(Erstwhile Maharani Mahila College)
(NAAC Re-Accredited 'A' Grade)
Autonomous College under the University of Jammu
College for Potential for Excellence,2016
(Estd. 1944)



# **Bachelor of Commerce (B.COM)**

FIRST SEMESTER

and

SECOND SEMESTER

(Effective from Academic Year 2020-2021 to 2022-2023)



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

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### **PREAMBLE**

The main objective of imparting education at a Higher Education Level in a particular region is to develop the youth of that area by inculcating in them creativity and thinking power so that they can realize their potential and become positive contributors in the development of the society and country as a whole.

Government College for Women, Parade strives for developing the students as the future pillars who not only know how to stand up themselves but also helping others to achieve success in the competitive world. The College is working in the direction to make the students develop a pragmatic approach so that they are capable of taking rational decisions and have problem solving attitude. In this direction, the College offers Learning Outcome-based Curriculum Framework (LOCF) for all its Under Graduate programmes.

The LOCF approach is intended to provide focused, outcome-based syllabi at the undergraduate level programmes with an agenda to structure the entire spectrum of teaching-learning experiences as much student-centric as possible. The proposed Under-Graduate Programmes will enhance students' intellectual competence, interpersonal skills, readiness to face the world and make them socially aware and responsible citizens. The programmes also state the attributes that it offers to cultivate at the graduation level related to students' well-being, emotional stability, creative and critical thinking, soft skills and leadership acumen-qualities that they will require in all their social interactions. In short, each programme prepares students for sustainability and life-long learning.

The new curriculum of B.Com. is aimed at enabling students to not only seek but also create knowledge, become industry-ready and achieve personal happiness while simultaneously contributing effectively to society. The LOCF curriculum takes into consideration the requirements of not only the present times but also the foreseeable future.

The College hopes the LOCF approach of the programme B.Com. will help students in making an informed decision regarding the goals that they wish to pursue in further education and life in general.

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### INTRODUCTION TO PROGRAMME

Commerce is visualized as a link between society and business. With the passage of time, the nature and purpose of interaction between both have undergone tremendous change. Information technology has remodelled the shape and design of business B.Com. implications of this change, the Recognising the aims at building in students an understanding about functioning and premise of business world. In order to achieve this, the programme offers opportunity to students different aspects of organizational functioning, financial systems, understanding of economy, laws governing business, strategies adopted by business to reach to society etc. The programme also provides the students an opportunity to explore, experiment and equip themselves to serve the society not only as employment seeker but also as an entrepreneur and job creator. The programme enables the students to hone the required skills to become self reliant. About teaching-learning processes, it is intended to have flexibility making it more student-centric.

# 2. LEARNING OUTCOME-BASED CURRICULUM FRAMEWORK IN PROGRAMME B.COM.

# 2.1. Nature and Extent of the Programme in B.Com.

Commerce as a subject involves the study of activities related to trade, business, exchange and allied areas like laws, governance and accounting in order to run business enterprises smoothly. The key areas of study within the discipline of commerce comprise: accounting, finance, human resource management, marketing, economics, use of IT etc. The depth of the courses would vary in accordance with the nature of topic in relation to their respective relevance and industry demand in the current scenario. Also, in order to enhance the options of employability, experiential and practical approach will be followed in respect of topics which demand hands-on

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exposure. Focus would be on helping the students simulate themselves in the actual working situations like analysing annual reports and balance sheets, working on live software etc.

### 2.2 Aims of Bachelor Degree Programme in B.Com.

- To instil in students the basic knowledge and fundamentals of commerce and business which would be beneficial for them to comprehend, analyse and evaluate the current economic/business scenario of the country and the world at large.
- To develop in students the capability to transform theoretical and conceptual knowledge into practical problem-solving approach using critical thinking.
- To develop skills which would help them undertake research and innovations in commerce and would enhance their employability.

### 3. GRADUATE ATTRIBUTES IN B.COM.

After completion of this program (under LOCF), the students will be able to acquire the following attributes, qualities and skills:

#### Disciplinary Knowledge

The curriculum planning of B.Com programme envisages the students demonstrating fundamental knowledge of the areas related to finance, accounting, human resource management, international business, corporate and business laws, taxation, marketing etc. The students will be made capable of evaluating diverse perspectives provided by the prism of these areas and a comprehensive picture of business situations, using modern ways and means of dealing with issues arising in the dynamic business world.

#### **Communication Skills**

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The teaching learning pedagogies used in the programme will make the students capable enough to deliver and communicate information pertaining to business effectively.

### **Problem Solving**

The B.Com involves acquainting the students with problem solving techniques by providing them with real life situations through case-studies. The students shall be able to develop better sense of problem solving after going through the courses.

### **Analytical Reasoning**

The courses offer opportunity for students to develop analytical reasoning through their active participation and involvement in teaching-learning process as envisioned in the student centric approach.

### Cooperation/Team Work

The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world. They shall be able to gain insight into the need to balance the aspects of collaboration and competition for healthier delivery to society whose hallmark currently is fierce competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal welfare and sustenance in mind.

### Research-related skills

The courses make them understand the need of the current business world and make them capable to view different aspects and dimensions from global perspective. The courses are designed in such a way that the learners are encouraged to seek deeper understanding of issues and develop research abilities.

### Moral and ethical awareness/reasoning

The courses also involve training the students to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time.

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### Lifelong Learning

The courses are formulated to develop a sense of attitude towards life-long learning as the world of business is constantly in a state of flux. The course content shall help students build on sustaining themselves and being relevant in all times through having such an attitude.

### Leadership readiness/qualities

The programme shall be able to inculcate management skills like teamwork, cooperation, motivation and leadership etc. that help build the character of a future employee and facilitate him/her in inspiring others in an organisation. The courses would be able to make the students capable of handling present complexities and future challenges.

### Information/Digital Literacy

The courses in this programme help the students acquire knowledge of computers and become digitally literate by learning basics of computers and computerised accounting, thus becoming self-reliant.

# 4. QUALIFICATION DESCRIPTORS FOR GRADUATES B.COM.

As commerce is considered as an area where we tend to study different aspects that impact the business world like social, political, legal, economic issues etc. The qualification descriptors for a B.Com include:

- Use the fundamentals of the programme to comprehend the vitality of the business world and make useful interpretations.
- Use the knowledge of various procedures and identify the procedural anomalies which can make the difference in working of the organisation.
- Apply one's disciplinary knowledge pertaining to theories and principles to find solution to problems of business world.
- Exhibit conversance with working on qualitative as well as quantitative data, along with working on different software in order to familiarise them with the interpretation of results and coming to sound conclusions through critical judgments.

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- Demonstrate interdisciplinary knowledge in different fields like finance, accounting, human resources, economics, marketing, statistical methods, international business, legal framework existing in the country and its comparison with international standards etc.
- Demonstrate comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues

### 5. PROGRAMME LEARNING OUTCOMES FOR IN B.COM.

B.Com offers a deep dive into various facets of commerce and business. The curriculum of this programme provides a carefully selected subject combination of Accounting, Management, Tax, Finance, Marketing and Law. The programme will be able to make the students blend theoretical concepts with practice, furthering students with a better skill set and a fresh perspective. This programme will be able to give insight to the students of the day to day commercial procedures for becoming good leaders and assets for an organization.

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### **B.COM FIRST SEMESTER**

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

Course	Course Number	UGC classification	Credit	Total	Total credit
English		English	4+2	6	
Financial Accounting	UBCTC150	DSC-1A	4+2	6	
Business Organisation and Management	UBCTC151	DSC-2A	4+2	6	22
Environmental Science (EVS-1)		AECC	2	2	
Communication English/MIL-1		AECC	2	2	
Total credit					22

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### **B.COM SECOND SEMESTER**

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

Course	Course Number	UGC classification	Credit	Total	Total credit
English		English	4+2	6	
Advanced Financial Accounting	UBCTC250	DSC-1B	4+2	6	
Contemporary Management	UBCTC251	DSC-2B	4+2	6	22
Environmental Science (EVS-2)		AECC	2	2	
Communication English/MIL-2		AECC	2	2	
Total credit					22

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# GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU-180001, J & K. B.COM. FIRST SEMESTER (CBCS)



### FINANCIAL ACCOUNTING

C.No: UBCTC150

Credit: 6

Time: 3.00 Hrs

Max Marks

= 100

Internal Assessment = 20

External Exam

= 80

(Syllabus for examination to be held in Dec. 2020, 2021, 2022)

### **COURSE OBJECTIVE**

This course provides conceptual knowledge of financial accounting and provides knowledge about the techniques for preparing accounts in different type of business organisations.

### **COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to:

CO1: build an understanding of theoretical framework of accounting.

CO2: develop skill to prepare financial statements of non-corporate entities.

CO3: develop understanding of departmental accounting.

CO4: understand branch accounting.

CO5: develop understanding of consignment accounts and develop conceptual skill regarding joint ventures.

### **COURSE CONTENTS**

### UNIT I: INTRODUCTION

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

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introduction to various books viz. subsidiary and ledger, Systems of accounting viz., single entry and double entry system; Introduction to IFRS. Introduction to Tally Software and its features.

# UNIT II: PREPARATION OF FINANCIAL STATEMENTS OF NON-CORPORATE ENTITIES

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

Practical: Numerical problems related to trading, P&L and balance sheet

### UNIT III: DEPARTMENTAL ACCOUNTING

Meaning and objective of departmental accounts; Basis of allocation of common expenses; Interdepartmental transfers

Practical: Numerical related to preparation of departmental trading and P&L account (Including general P&L account and balance sheet)

### UNIT IV: BRANCH ACCOUNTING (INLAND BRANCHES ONLY)

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

Practical: Debtors system, stock and debtor system and final account system

# UNIT V: CONSIGNMENT AND JOINT VENTURE

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 .

Practical: Numerical problems from consignment only

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### **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 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 weight age to 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 weight age 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 weight age to this section shall be 30 marks.

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### TEACHING LEARNING PROCESS

Theory and numerical with examples.

# ASSESSMENT METHODS

Class participation, Presentation, Practicals, End Semester Exam.

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# GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU-180001, J & K. B.COM. FIRST SEMESTER (CBCS)



### BUSINESS ORGANISATION AND MANAGEMENT

C.No: UBCTC151

Credit: 6

Time: 3.00 Hrs

Max Marks

= 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in Dec. 2020, 2021, 2022)

### COURSE OBJECTIVE

The basic objective of this course is to impart fundamental knowledge and understanding of business organization and management.

### COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to:

- CO1: understand dynamics of business organizations and management practices.
- CO2: understand varied perspectives regarding evolution of management thought.
- CO3: analyze the relationship amongst functions of management i.e. planning, organizing, leadership and motivation.
- CO4: analyze the relationship amongst functions of management i.e. coordination and controlling.
- CO5: appreciate the change in working pattern of modern organizations

### **COURSE CONTENTS**

### UNIT-1: INTRODUCTION TO MSME's

Definition, features and importance of MSME's; Forms of business organisations: Salient features of sole proprietorship, Joint Hindu Family, Partnership Firm, LLP, Joint Stock Company and E Commerce: concept, advantages and disadvantages



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### UNIT-2: EVOLUTION OF MANAGEMENT THOUGHT

The Classical Approach- Scientific Management (F.W Taylor), Administrative management (Henry Fayol) and Bureaucratic Management (Max Weber)

The Behavioural Approach – Human relations (Geroge Elton Mayo) , Maslow and Herzberg's Need Hierarchy theory , Hawthrone Experiment , Theory X and Y

Modern approach: System Approach, Contingency Approach, Theory Z and quality management Indian Management Thought Contributor – C.K Prahalad

### **UNIT-3: FUNCTIONS OF MANAGEMENT: 1**

Planning: meaning, process and importance

Organisation: Delegation and Decentralization: meaning and importance

Leadership: concept and leadership styles - Transactional and Transformational

Motivation: Maslows need hierarchy theory, financial and non financial incentives of motivation.

# **UNIT - 4: FUNCTION OF MANGEMENT: 2**

Coordination: Concept, Principles, Need.

Control: Concept, need, process, principles, factors determining good control, controlling

techniques: PERT and CPM.

# UNIT - 5 INFORMATION SYSTEMS AND QUALITY MANGEMENT

Information system – Need, types, developing an information system; Total Quality Management - Concept, need, advantages and disadvantages; concept of ISO 9000 and ISO 14000 quality systems; statistical process control.

### BOOKS RECOMMENDED

- 1. Neeru Vasisth. Business Organisation and Management, Taxman Academics, New Delhi.
- 2. P. Subha Rao. Principles of Management, Himalaya Publishing House, New Delhi.
- 3. Bhalla, Sharma and Gupta. Principles of Management, Kalyani Publishers, New Delhi.
- L.M. Prasad. Management Theory and Practice, Sultan Chand, New Delhi. Koontz. Principles of Management, Tata McGraw Hill, Ist Edition 2008.
- 5. P N Reddy. Principles of Business Organisation and Management, S Chand
- 6. P C Tulsian and Vishal Panday. Business Organisation and management, Pearson

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)

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

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

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

### TEACHING LEARNING PROCESS

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

### ASSESSMENT METHODS

Class tests/Assignments, Class participation, Presentations, End-semester examination.

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# GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU-180001, J & K. B.COM. SECOND SEMESTER (CBCS)



# ADVANCED FINANCIAL ACCOUNTING

C.No: UBCTC250

Credit: 6

Time: 3.00 Hrs

Max Marks

= 100

Internal Assessment = 20

External Exam

= 80

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

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

### COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to:

- CO1: learn accounting for hire purchase transactions.
- CO2: understand various terms used in royalty and prepare journal and ledger accounts in the books of Lessor and Lessee.
- CO3: explain and calculate value of goodwill and shares.
- CO4: develop an understanding of accounting of insolvency and laws governing settlement of insolvency accounts.
- CO5: learn to compute insurance claims.

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### COURSE CONTENTS

### UNIT I: HIRE PURCHASE SYSTEM

Meaning and importance; Basic terms used in hire purchase and installments system; Difference between hire purchase and installment system;

Practical: Journal entries and ledger accounts in the books of both the parties viz. vendor and vendee-when cash price is given, when cash price is not given, when rate of interest is given, when rate of interest is not given, when amount of installment is given, when amount of installment is not given; Annuity method and default and repossession.

#### **UNIT II: ROYALTY**

Meaning of various terms used & types of royalties. Rights of shortworking recouped and is methods. Conditions for the recoupment of shortworking.

Practical: Journal entries and ledger accounts in the books of both the parties viz, Lessor and Lessee.

### UNIT III: VALUATION OF GOODWILL AND SHARES

Goodwill: Meaning, nature, factors, classification, need and methods of valuation. Valuation of Shares: Need for valuation, factors affecting the value of shares, methods for computation of value of shares.

Practical: Numerical problems related to Average profit method- Simple Average profit method and Weighted Average profit method; Super profit method; Capitalisation method- Capitalisation of super profit method and capitalisation of average profit method; Annuity Method. Numerical problems related to calculation of net assets value method, yield basis method and fair value method

### UNIT IV: INSOLVENCY ACCOUNTS

Insolvency of sole proprietor-Meaning, conditions, various types of creditors- List to be prepared; Laws governing settlement of accounts; Difference between Presidency Towns Insolvency Act, 1909 and Provincial Insolvency Act, 1920

Practical: Numerical related to preparation of statement of affairs and deficiency accounts.

### **UNIT V: INSURANCE CLAIMS**

Meaning of Insurance claims, steps for ascertaining insurance claims

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Practical: Numerical related to computation of loss of stocks with abnormal items including consequential loss of profit and application of average clause.

### BOOKS RECOMMENDED

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

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

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 weight age to 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 weight age 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 weight age to this section shall be 30 marks.

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

### TEACHING LEARNING PROCESS

Theory and numerical with examples.

### ASSESSMENT METHODS

Class participation, Presentation, Practicals, Viva/ test, End Semester Exam.

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### GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU-180001, J & K. B.COM. SECOND SEMESTER (CBCS)



### CONTEMPORARY MANAGEMENT

C.No: UBCTC251

Credit: 6

Time: 3.00 Hrs

Max Marks

= 100

Internal Assessment = 20

External Exam = 80

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

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

# COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to:

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

### COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to:

CO1: comprehend the present management styles applicable all over the world.

CO2: understand various aspects of knowledge management and quality management.

CO3: recognizing relevance of change for sustaining in competitive environment.

CO4: recognize the essence of ethics and governance in business.

CO5: develop an understanding of contemporary issues in management.



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### COURSE CONTENTS

### UNIT I: RECENT PRACTICES IN MANAGEMENT

Contemporary management: Meaning and Nature; Contemporary Theories of management: Quantitative Approach, System Approach and Contingency Approach; Management Styles in different Nations: India, USA, Japan and China.

UNIT II: KNOWLEDGE MANAGEMENT AND TOTAL QUALITY MANAGEMENT

Knowledge management: Meaning, Importance, Process, Drivers and Types; Total Quality Management: Meaning, Process, Approaches (Deming, Juran and Crosby); Six Sigma and Z Management.

### UNIT III: ORGANISATIONAL CHANGE AND DEVELOPMENT

Organisational Change: Concept, Nature, Need, Types, Process and Challenges; Organisational Development: Concept, Nature, Types, Process and Challenges.

### UNIT IV: BUSINESS ETHICS AND CORPORATE GOVERNANCE

Business ethics: Concept, Theories (deontology, utilitarianism, rights, and virtues); Ethical and unethical practices in Business Organizations; Concept and Importance of Corporate Social responsibility, Corporate governance and Corporate citizenship.

### UNIT V: CURRENT DEVELOPMENTS IN MANAGEMENT PRACTICES

Time Management: Concept, need and importance, Cross Cultural Management: Concept, need and importance and Strategic Management: Concept, need and importance.

### BOOKS RECOMMENDED

- 1. P. Subha Rao. Management & Organisational Behaviour, Himalaya Publishing House, New Delhi.
- 2. V.S.P. Rao, and, V. Harri Krishna. Management-Text and Cases, Excel Book Pub., New Delhi.
- 3. P. Kour Singh, R. and H Singh. Principals of Management, Kalyani Publishers, New Delhi.
- 4. L.M. Prasad. Management, Theory and Practice, Sultan Chand, New Delhi
- 5. Koontz. Principles of Management, Tata McGraw Hill,
- 6. J.S. Chandan. Management Concepts and Strategies, Vikas Publications, New Delhi
- 7. S.K. Gupta and R Joshy. Human Resource Management, Kalyani Publishers, New Delhi.
- 8. Robbins and Coulter. Management, Prentice Hall of India, 8th Edition.

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- 9. S.P. Robbins and Decenzo David. Introduction of Management Science: Essential Concepts and Applications, Pearson Education.
- 10. Elias M. Awad and Hassan M. Ghaziri. Knowledge Management, Pearson Education, New Delhi.
- 11. Gareth R Jones and Jennifer M George. Contemporary Management, MC Graw Hill 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 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:** Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

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

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

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GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU (An Autonomous College) Department of Commerce

### TEACHING LEARNING PROCESS

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

### ASSESSMENT METHODS

Class tests/Assignments, Class participation, Presentations, End-semester examination.

Government College for Women, Parade (An Autonomous College) Department of Commerce

# GOVT. COLLEGE FOR WOMEN PARADE GROUND

JAMMU-180001, J & K

(Erstwhile Maharani Mahila College)
(NAAC Re-Accredited 'A' Grade)
Autonomous College under the University of Jammu
College for Potential for Excellence, 2016
(Estd. 1944)



# **BACHELOR OF COMMERCE (B.COM)**

THIRD SEMESTER

AND

FOURTH SEMESTER

ive from Academic Year 2021-22

(Effective from Academic Year 2021-22 to 2023-24)

(ANNEXURE - I AND II)



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

# **B.COM. THIRD SEMESTER (CBCS)**

# SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM FOR B.COM-III SEMESTER

Course	Course Number	UGC Classification	Credit	Total credit
Fundamentals of Business Communication	UBCTC 301	DSC-5	6	
Corporate Accounting	UBCTC 302	DSC-6	6	
Indian Contract Act	UBCTC 303	DSC-7	6	
Any one of the following courses:		SEC-1	4	22
Entrepreneurship for MSME	UBCTS 307			
Digital Marketing and E-Commerce-I	UBCTS 309			
Total credits				22

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

### **B.COM. THIRD SEMESTER (CBCS)**

# FUNDAMENTALS OF BUSINESS COMMUNICATION (DSC-5)

C.No. UBCTC301

Credit: 6 Time: 3 Hrs Max Marks

= 100

Internal assessment = 20

External exam. = 80

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

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

### **COURSE LEARNING OUTCOMES**

After completing the course, the student should be able to

CO1 develop basic understanding of business communication

CO2 understand communication channels

CO3 differentiate between verbal and non-verbal communication

CO4 write business letters

CO5 understand use of technology in business communication

### **COURSE CONTENTS**

### **UNIT-I: INTRODUCTION (12 hours)**

Communication - Meaning, definition, features and importance; Factors Contributing to the importance of communication; Difference between general and technical communication;

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Process of communication; Barriers to communication and measures to overcome them; Principles of effective communication including 7Cs.

### **UNIT-II: COMMUNICATION CHANNELS (12 hours)**

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

### UNIT-III: VERBAL AND NON VERBAL COMMUNICATION (12 hours)

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

### UNIT-IV: LETTER WRITING AS A TOOL OF COMMUNICATION

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

### UNIT-V: TECHNOLOGY AND BUSINESS COMMUNICATION (12 hours)

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

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### **BOOKS RECOMMENDED**

- 1. Rayudu, C.S. Business Communication, Himalaya Publishing House, New Delhi
- 2. Kumar, V. & Raj, B. Business Communication, Kalyani Publishers, New Delhi.
- 3. Pal,R. & Korlakalli, J.S. Essentials of Business Communication, Sultan Chand and Sons.
- 4. Bovee and Thill. Business Communication, Pearson Education, New Delhi Media K
- 5. Principles of Effective Oral Communication. Business Communication Today, Pearson 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)

The external examination shall consist of three sections viz, A, B & C.

**Section A:** This section will contain five questions, selecting one from each unit. Each question will carry 03 marks. A candidate has to attempt all the questions and answer to each question shall be within 50-60 words. Total weightage to this section shall be 15 marks.

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**Section B**: This section will contain five questions, selecting one from each unit. Each question will carry 07 marks. A candidate has to attempt all the questions and answer to each question shall be within 200-250 words. Total weightage to this section shall be 35 marks.

**Section C:** This section will contain five questions, selecting one from each unit. Each question will carry 15 marks. A candidate has to attempt any two questions and answer to each question shall be within 500-600 words. Total weightage to this section shall be 30 marks.

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

# **B.COM. THIRD SEMESTER (CBCS)**

### **CORPORATE ACCOUNTING (DSC-6)**

C.No.UBCTC302 Credit: 6 Time: 3 Hrs. Max Marks = 100 Internal assessment = 20 External exam. = 80

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

**OBJECTIVE:** To acquaint the students with the concepts and methods of corporate accounting.

### COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 prepare financial statements of Joint Stock Company.
- CO2 develop an understanding of financial statements of banking companies.
- CO3 understand the accounting for insurance companies.
- CO4 prepare accounts for mergers and acquisition.
- CO5 prepare consolidated balance sheet for holding company.

### **COURSE CONTENTS**

### UNIT - I: JOINT STOCK COMPANIES (12 hours)

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

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

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### UNIT - II: BANKING COMPANIES (12 hours)

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

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

### UNIT - III: ACOUNTING FOR INSURANCE COMPANIES (12 hours)

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

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

### UNIT - IV: MERGERS AND ACQUISITIONS (12 hours)

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

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

### **UNIT -V: HOLDING AND SUBSIDIARY COMPANIES (12 hours)**

**Theory:** Concept of holding and subsidiary companies; Introduction to various terms like cost of control, capital reserve, minority interest, capital and revenue profit, consolidated balance sheet **Practical:** Preparation of consolidated balance sheet; Computation of capital and revenue profit, minority interest, cost of control, treatment of unrealized profit, revaluation of assets and liabilities of subsidiary company, mutual owing, bonus issue and proposed dividend (Simple problems only).

### **BOOKS RECOMMENDED**

- 1. Jain, S.P. and Narang, K.L. Corporate Accounting, Kalyani Publishers, New Delhi.
- 2. Gupta, R.L. and Swamy, R Advanced Company Accounts, Sultan Chand & Son, New Delhi.
- 3. Maheshwari, S.N. Corporate Accountancy, Vikas Publishing House, New Delhi.
- 4. Shukla, M.C. Grewal ,T.S. and Gupta, S.C. Advanced Accounts, S. Chand & Co., New Delhi.

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5. Mehra and Pankaj. Accounting in Corporate Business, Alpha Pub., 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 Hours)

The external examination shall consist of three sections viz, A, B & C.

**Section A:** This section will contain five questions, selecting one from each unit. Each question will carry 03 marks. A candidate has to attempt all the questions and answer to each question shall be within 50-60 words. Total weightage to this section shall be 15 marks.

**Section B**: This section will contain five questions, selecting one from each unit. Each question will carry 07 marks. A candidate has to attempt all the questions and answer to each question shall be within 200-250 words. Total weightage to this section shall be 35 marks.

**Section C:** This section will contain five questions, selecting one from each unit. Each question will carry 15 marks. A candidate has to attempt any two questions and answer to each question shall be within 500-600 words. Total weightage to this section shall be 30 marks.

60% weightage should be given to problems demanding practical solution

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

### **B.COM. THIRD SEMESTER (CBCS)**

### INDIAN CONTRACT ACT (DSC-7)

C.No. UBCTC303

Credit: 6 Time: 3 Hrs. Max Marks

= 100

Internal assessment

= 20

External exam.

= 80

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

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

### COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand basic concepts of contracts to subsequently enter valid business propositions.
- CO2 gain deeper understanding of varied elements of contract.
- CO3 recognize and differentiate the special contracts and identify their appropriate usage at various business scenarios.
- CO4 understand the concepts of Contract of Agency.
- CO5 understand the legitimate rights and obligations under The Sale of Goods Act.

### COURSE CONTENTS

### **UNIT-I: LAW OF CONTRACT (12 hours)**

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

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### UNIT-II: LAW OF CONTRACT (12 hours)

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

# UNIT-III: CONTRACT OF BAILMENT & PLEDGE AND INDEMNITY & **GUARANTEE** (12 hours)

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

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

### UNIT -IV: CONTRACT OF AGENCY (12 hours)

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

### **UNIT V: SPECIAL CONTRACTS (12 hours)**

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

### **BOOKS RECOMMENDED**

- 1. Bulchandani, K.R. Business Law for Management, Himalaya Pub. House, New Delhi.
- 2. Chawla and Garg. Business Law, Kalayani Publishers, New Delhi.

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- 3. Kapoor, N.D. Business Law, Sultan Chand & Sons, New Delhi.
- 4. Gulshan, J.J. Business Law Including Company Law, New Age International Publisher.
- 5. Kuchhal, M.C. Business Law, Vikas Publications.
- 6. Singh, A. The Principles of Mercantile Law, Eastern Book Company, Lucknow.
- 7. Maheshwari and Maheshwari. Business Law, National Publishing House, New Delhi.
- 8. Chadha, P.R. Business Law, Galgotia Publishing Company, New Delhi.
- 9. Khergamwala, J.S. The Negotiable Instruments Act, N.M Tripathi Pvt. Ltd., Mumbai.
- 10. Bhushan, B. and Abbi, R. Business & Industrial Law, 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 Hours)

The external examination shall consist of three sections viz, A, B & C.

**Section A:** This section will contain five questions, selecting one from each unit. Each question will carry 03 marks. A candidate has to attempt all the questions and answer to each question shall be within 50-60 words. Total weightage to this section shall be 15 marks.

**Section B**: This section will contain five questions, selecting one from each unit. Each question will carry 07 marks. A candidate has to attempt all the questions and answer to each question shall be within 200-250 words. Total weightage to this section shall be 35 marks.

**Section C:** This section will contain five questions, selecting one from each unit. Each question will carry 15 marks. A candidate has to attempt any two questions and answer to each question shall be within 500-600 words. Total weightage to this section shall be 30 marks.

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



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

# B.COM. THIRD SEMESTER (CBCS)

# **ENTREPRENEURSHIP FOR MSME (SEC-1)**

C.No.: UBCTS307

Credit: 4

Time: 1Hour and 30 min.

Max. Marks

= 100

Internal Assessment= 10 marks (Theory),

25 marks (Practical)

External Exam =

40 marks (Theory),

25 marks (Practical)

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

**OBJECTIVE:** To provide exposure and develop the skills of the students regarding entrepreneurial culture so that they can set and manage their own small units.

## COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understand the concept of entrepreneurship

CO2 know the role of EDPs and State in fostering entrepreneurial growth

CO3 develop the skills to understand the functioning of the Start ups in India

CO4 develop the skills for preparing the project reports

#### **COURSE CONTENTS**

## SKILL THEORY COURSE

UNIT – I: INTRODUCTION TO ENTREPRENEUR, ENTREPRENEURSHIP AND MSME

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Entrepreneur-Meaning, characteristics of an entrepreneur, role, Entrepreneurial traits; Types of entrepreneurs; Entrepreneur, Intrapreneur Vs Professional Manager;

Entrepreneurship-Concept, factors responsible for emergence of entrepreneurship, relevance of entrepreneurship in career growth;

Women entrepreneurs-Importance and factors hindering their growth;

The concept, role and functions of business incubators, angel investors, venture capital and private equity funds; MSME - Conceptual frame work, definition of MSME, MSME policy statement - 1991; Latest policy measures of the Govt. of J & K for MSME's.

#### UNIT II: ENTREPRENEURIAL BEHAVIOUR: AND DEVELOPMENT PROGRAMME; AND PROJECT & FINANCIAL ANALYSIS

Entrepreneurial behaviour- Definition, characteristics; Reasons for promoting entrepreneurs; Psychological theories-Maslow's and Mc Clelland's Motivation Theories and their applicability to understand entrepreneurial behaviour;

Entrepreneurial Development Programme: Definition and objective of EDPs, features of a sound EDP; Role of state in fostering entrepreneurial development: NSIC, SSIC & DICs;

Concept of project and classification of project; Project report; Project design and Project appraisal; Financial Analysis (Basic Concepts)- Ratio Analysis, Break Even Analysis, Profitability Analysis, Social Cost Benefit Analysis.

#### SKILL PRACTICAL COURSE

- 1) A case study on successful Start ups in India
- 2) A visit to an industrial area and submission of project report thereafter
- 3) Company presentation through PPTs pertaining to any company falling in fortune 500 list of Companies



4) Viva voce (pertaining to the case study undertaken, project report submitted and company presentation)

## **BOOKS RECOMMENDED**

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

Note: Latest edition of readings may be used

# **Note for Paper-setter**

Each Skill Course shall comprise of theory and practical components. These shall be referred as Skill Theory course and Skill Practical course.

Each course (Skill Theory and Skill Practical) shall of two credits.

# Skill theory course

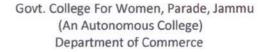
- 1. Total credits = 2
- 2. Maximum marks 50 (Internal 10, External 40)

# **Evaluation strategy**

- A) Internal assessment Internal assessment (10 Marks) as per the adopted procedure for other courses.
- B) External end semester Examination

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- 1. Maximum Marks =40.
- 2. Question paper shall have three (A, B and C) sections :-

Section A shall comprise of 4 questions of 2 marks each.

- i) 2 questions shall be set from each unit.
- ii) All questions shall be compulsory.

Section B shall comprise of 4 questions of 5 marks each

- i) 2 questions shall be set from each unit.
- ii) All questions shall be compulsory.

Section C shall comprise of 3 questions of 12 marks each.

- i) 1.5 questions shall be set from each unit.
- Students shall be asked to attempt only one question of 12 marks from this section.

#### Skill Practical course

- 1. Total credits = 2
- 2. Maximum marks 50 (Internal 25, External 25)

## **Evaluation strategy**

## A) Internal assessment

- 1. Case study to be conducted by the students- 15 marks
- 2. A visit to an industrial area and submission of project report thereafter- 05 marks
- 3. Weightage for attendance: 05 marks

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# B) External End Semester Examination

- 1. Company presentation through PPTs- 15 marks
- 2. Viva voce- 10 marks



## GOVERNMENT COLLEGE FOR WOMEN PARADE

(An Autonomous College) NAAC accredited 'A'

B.COM. THIRD SEMESTER (CBCS)

# DIGITAL MARKETING AND E-COMMERCE-I (SEC)

C.No.: UBCTS309

Credit: 4

Time: 1Hour and 30 min.

Max. Marks = 100

Internal Assessment= 10 marks (Theory),

25 marks (Practical)

External Exam = 40 marks (Theory),

25 marks (Practical)

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

**OBJECTIVE:** To provide exposure and develop the basic skills of the students regarding digital marketing.

## **COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understand the concept of digital marketing

CO2 comprehend the concept of search engine optimization

CO3 develop the proficiency to understand the functioning of MS Word

CO4 develop the dexterity to edit the photos

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#### SKILL THEORY COURSE

## UNIT-I: INTRODUCTION TO DIGITAL MARKETING

What is digital marketing; need for digital marketing; digital marketing platformsorganic and paid digital marketing; difference between traditional and digital marketing; advantages and limitations of digital marketing; the P-O-E-M Framework; skills required in digital marketing; future of digital marketing.

#### UNIT-II: SEARCH ENGINE OPTIMISATION

What is search engine, difference between portal and search engines, how search engines work, what is SEO, 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; what is ranking; how Google rank a website; getting familiar with basic terms like crawlers, robots and spiders; how to choose a best search engine.

#### SKILL PRACTICAL COURSE

MS WORD AND ITS FEATURES: 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; Editing, positioning and viewing texts, finding and replacing text; inserting page breaks, page numbers, book marks, symbols and dates; using tabs and tables, header, footer and printing.



### **EDITING WITH PHOTOS:**

# Hands on training in Corel Paintshop/Adobe Photoshop:

Add professionally designed templates, text, dialogue, captions, effects, speech bubble, stickers to the photos; share or download HD graphs; draw lines, change background with cutouts; add photos to create overlays, create masks; add colours, border, filters to the photo; use curve tools, crop the photograph; adjust brightness and contrast of photo, rotate and adjust colour saturation; preparation of digital business card and digital poster.

#### **BOOKS RECOMMENDED:**

- 1. Kelsey Todd, CASA Marketing, CreateSpace Independent Publishing Platform (August 25, 2015)
- 2. Robert Fortunate Michael, Facebook Advertising, Independently Published (November 10, 2019)
- 3. Thornhill Gregory, Digital Marketing, Independently Published (November 20, 2019)
- 4. J. Rich Oliver, Digital Marketing For Beginners 2020, Independently Published (November 30, 2019)
- 5. Wilson Pamela, Master Content Marketing, Big Brand Books (October 21, 2016)
- 6. T. Warner Gerry, Social Media Marketing, CreateSpace Independent Publishing Platform (May 31, 2018)
- 7. SoniSagar, Digital Marketing, Independently Published (June 27, 2020)
- 8. Diamond Stephaine, Digital Marketing All-in-One for Dummies, For Dummies; Ist Edition (May 7, 2019)

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- 9. HyderShama, Brogan Chris, The Zen of Social Media Marketing, Ben Bella Books, Fourth Edition (August 16, 2016)
- 10.Miller Chandler, Preace Donald, Digital Marketing For Beginners 2020, Independently Published (July 31, 2019)
- 11. Rockwell Donald, Six Figure Digital Marketing Agency Success, Independently Published (July 12, 2019)
- 12. Shillington Sandra, What is Content Marketing?, Independently Published (June 14, 2019)

Note: Latest edition of readings may be used.

# Note for Paper-setter

Each Skill Course shall comprise of theory and practical components. These shall be referred as Skill Theory course and Skill Practical course.

Each course (Skill Theory and Skill Practical) shall be of two credits.

# Skill theory course

- 3. Total credits = 2
- 4. Maximum marks = 50 (Internal 10, External 40)

# **Evaluation strategy**

C) Internal assessment

Internal assessment (10 Marks) as per the adopted procedure for other courses.

D) External end semester Examination

Maximum Marks = 40.

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Question paper shall have three (A, B and C) sections :-

Section A shall comprise of 4 questions of 2 marks each.

- i) 2 questions shall be set from each unit.
- ii) All questions shall be compulsory.

Section B shall comprise of 4 questions of 5 marks each

- i) 2 questions shall be set from each unit.
- ii)All questions shall be compulsory.

**Section C** shall comprise of 3 questions of 12 marks each.

- i)1.5 questions shall be set from each unit.
- ii)Students shall be asked to attempt only one question of 12 marks from this section.

## Skill Practical course

- 1. Total credits = 2
- 2. Maximum marks = 50 (Internal 25, External 25)

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

# **B.COM. FOURTH SEMESTER (CBCS)**

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

Course	Course Number	UGC classification	Total	Total credit
Business Communication Skill and Development	UBCTC 401	DSC-8	6	
Direct Tax Laws	UBCTC 402	DSC-9	6	
Corporate Law	UBCTC 403	DSC-10	6	
Any one of the following courses:		SEC-2	4	
Customer Relationship Management	UBCTS 418			
Digital Marketing and E-Commerce-II	UBCTS 409			
				22
Total credits				22

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

# B.COM. FOURTH SEMESTER (CBCS)

# **BUSINESS COMMUNICATION SKILL AND DEVELOPMENT (DSC-8)**

C.No. UBCTC401

Credit: 6

Time: 3 Hrs.

Max. Marks

Internal Assessment = 20

= 100

External Exam. = 8

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

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

## COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 develop basic understanding of business communication models
- CO2 understand and develop reading and writing skills
- CO3 understand listening skills
- CO4 develop deep insight of group communication
- CO5 understand conflict resolution and negotiating skills

## **COURSE CONTENTS**

#### **UNIT-I: INTRODUCTION (12 hours)**

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



## UNIT-II: READING AND WRITING SKILLS (12 hours)

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

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

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

## **UNIT-III: LISTENING SKILLS (12 hours)**

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

# **UNIT-IV: GROUP COMMUNICATION (12 hours)**

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

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

#### UNIT- V: CONFLICT AND NEGOTIATING SKILLS (12 hours)

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

#### **BOOKS RECOMMENDED**

- 1. Chhabra, T.N. & Bhanu, R. Business Communication, Sun India, New Delhi
- 2. Chaturvedi, P.D. Business Communication, Pearson Education, New Delhi
- 3. Raman, M. Technical Communication, Oxford University Press

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- 4. Rajinder, P. & Korlakalli, J.S. Essentials of Business Communication, Sultan Chand Publishers, New Delhi
- 5. Ramesh, M.S & Pattanshetti, C.C. Business Communication, R. Chand and Co., New Delhi
- 6. Aggarwal, R. Business Communication, Organisation and Management, Taxman's Publisher, New Delhi
- 7. Lesikar, R.V. & Pettet, Jr. J.D. Business Communication Theory and Application, Tata McGraw Hill
- 8. Shirley, T. Communication for Business, Pearson Education, New Delhi
- 9. Bovee, C.L. et al. Business Communication Today, Pearson Education, 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 Hours)

The external examination shall consist of three sections viz, A, B & C.

**Section A:** This section will contain five questions, selecting one from each unit. Each question will carry 03 marks. A candidate has to attempt all the questions and answer to each question shall be within 50-60 words. Total weightage to this section shall be 15 marks.

**Section B**: This section will contain five questions, selecting one from each unit. Each question will carry 07 marks. A candidate has to attempt all the questions and answer to each question shall be within 200-250 words. Total weightage to this section shall be 35 marks.

**Section C:** This section will contain five questions, selecting one from each unit. Each question will carry 15 marks. A candidate has to attempt any two questions and answer to each question shall be within 500-600 words. Total weightage to this section shall be 30 marks.

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

# B.COM. FOURTH SEMESTER (CBCS)

## **DIRECT TAX LAWS (DSC-9)**

C.No. UBCTC402 Credit: 6

Time: 3 Hrs.

Max. Marks = 100

Internal Assessment = 20

External Exam.

= 80

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

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

## COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 develop an understanding of basic concepts of income tax
- CO2 calculate income under the head "salaries"
- CO3 calculate income from "house property" and "capital gains"
- CO4 calculate income under the head "business and profession"
- CO5 calculate income from "other sources"

#### COURSE CONTENTS

UNIT-I

## BASIC CONCEPTS OF INCOME TAX: (12 hours)

Basic concept-Income, agricultural income, person, assessees and its types, assessment year, previous year, exempted incomes u/s 10; Basis of charge-Residential status and incidence of tax, Set off and carry forward of losses.



## UNIT - II: INCOME UNDER THE HEAD 'SALARIES': (12 hours)

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

Practical: Calculation of taxable income under the head 'Salaries'.

UNIT - III: INCOME UNDER THE HEAD 'HOUSE PROPERTY' AND 'CAPITAL GAINS': (12 hours)

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

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

**Practical:** Computation of `Income from House Property', computation of LTCG and STCG (excluding exemptions).

## UNIT - IV: INCOME UNDER THE HEAD 'BUSINESS AND PROFESSION': (12 hours)

**Theory:** Meaning of business and profession; General principles governing assessment of business income, Various systems of accounting, Expenses expressly allowed to be deducted, Inadmissible expenses; Professional receipts and professional payments.

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

#### UNIT - V: INCOME UNDER THE HEAD 'OTHER SOURCES': (12 hours)

**Theory:** General and specific incomes; Grossing up of income; Interest on securities, Various types of securities; Concept of casual income; Aggregation of income.

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

#### BOOKS RECOMMENDED

- 1. Gaur and Narang, Income Tax Law and Practice, Kalyani Pub., New Delhi.
- Singhania, V.K & Singhania, M. Students Guide to Income Tax, Taxman Pub., New Delhi
- 3. Ahuja, Garish and Gupta, Ravi. Systematic Approach to Income Tax, Bharat Law House, New Delhi.
- 4. Tuli, Arvind & Chadha Neeru. Income Tax and Wealth Tax, Kalyani Pub., New Delhi.
- 5. Chandra, Goyal, Shukla, Income Tax and Practice, Pragati Prakashan, Delhi.
- 6. Pagare, Dinkar. Law and Practice of Income Tax, 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 Hours)

The external examination shall consist of three sections viz, A, B & C.

**Section A:** This section will contain five questions, selecting one from each unit. Each question will carry 03 marks. A candidate has to attempt all the questions and answer to each question shall be within 50-60 words. Total weightage to this section shall be 15 marks.

**Section B**: This section will contain five questions, selecting one from each unit. Each question will carry 07 marks. A candidate has to attempt all the questions and answer to each question shall be within 200-250 words. 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 will carry 15 marks. A candidate has to attempt any two questions and answer to each question shall be within 500-600 words. Total weightage to this section shall be 30 marks.

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

# B.COM. FOURTH SEMESTER (CBCS)

# **CORPORATE LAW (DSC-10)**

C.No. UBCTC403

Credit: 6 Time: 3 Hrs. Max. Marks

100

Internal Assessment = 20

External Exam.

= 80

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

**OBJECTIVE:** The basic objective of this course is to provide knowledge about Corporate Law.

## **COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 understand basic aspects of Corporate Law
- CO2 gain deeper understanding of various documents used in the companies
- CO3 understand how directors are appointed in the companies
- CO4 understand the procedure of company meetings
- CO5 gain knowledge regarding modes of winding up of the companies

#### **COURSE CONTENTS**

## UNIT-I: INTRODUCTION TO CORPORATE LAW (12 hours)

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



### **UNIT-II: DOCUMENTS (12 hours)**

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

# **UNIT-III: APPOINTMENT OF DIRECTORS (12 hours)**

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

#### **UNIT-IV: MEETINGS & RESOLUTION (12 hours)**

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

## UNIT V: WINDING UP OF A COMPANY (12 hours)

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

## **BOOKS RECOMMENDED**

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

Note: Latest edition of readings may be used

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## 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)

The external examination shall consist of three sections viz, A, B & C.

**Section A:** This section will contain five questions, selecting one from each unit. Each question will carry 03 marks. A candidate has to attempt all the questions and answer to each question shall be within 50-60 words. Total weightage to this section shall be 15 marks.

**Section B**: This section will contain five questions, selecting one from each unit. Each question will carry 07 marks. A candidate has to attempt all the questions and answer to each question shall be within 200-250 words. Total weightage to this section shall be 35 marks.

**Section C:** This section will contain five questions, selecting one from each unit. Each question will carry 15 marks. A candidate has to attempt any two questions and answer to each question shall be within 500-600 words. Total weightage to this section shall be 30 marks.

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

# B.COM. FOURTH SEMESTER (CBCS)

## **CUSTOMER RELATIONSHIP MANAGEMENT (SEC-2)**

C.No:UBCTS418

Credit: 4

Time: 1Hour and 30 min

Max. Marks = 100

Internal assessment = 10 Marks (Theory),

25 Marks (Practical)

External Exam. = 40 Marks (Theory),

25 Marks (Practical)

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

OBJECTIVE: To impart basic and practical knowledge to the learners on Customer Relationship Management.

#### COURSE LEARNING OUTCOMES

After completion of the course, the learners shall be able to

CO1: learn various new and latest concepts emerged in the area of CRM.

CO2: understand the concept of CRM as an integral part of business strategy.

CO3: study implementation of CRM Business Model in various sectors.

CO4: do customer survey using questionnaire and analyze data using statistical tools

#### COURSE CONTENT

## SKILL THEORY COURSE

UNIT- I: EMERGING CONCEPTS OF CRM

CRM- Concept, Nature and Importance; Conceptual Framework of CRM; Changing nature of marketing and customer service; Dimensions of CRM; Evolution of CRM;

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The Value Pyramid: Meaning and Features; Customer Interaction Cycle: Meaning and Features; CRM Solution Mapping: Meaning and Features;

Goals of a CRM Strategy and Difficulties in implementation; CRM and technology; CRM and financial aspect of business;

E-CRM: Concept, Technologies and Advantages; Virtual Portals: Meaning and Types; Internet strategies facilitating CRM – including personalization, collaborative filtering, data mining, data warehousing and real-time profiling.

#### UNIT- II: CRM AS A BUSINESS STRATEGY

CRM as an integral business strategy; Effective CRM through Customer Knowledge Management; Impact of Business environment on CRM;

Customer Interaction Management: Concept and Importance; Call Centre Management: Concept and Importance; Customer Centricity: Concept and Importance;

Customer Life Cycle management: Concept and Importance; CRM business models: Concept, Importance and Types;

Consumer Research and Database Management; CRM and Marketing Strategy; CRM and Technology; CRM and Marketing Automation & Communication.

## SKILL PRACTICAL COURSE

- 1) Case study to be conducted on any one of the areas in the Service Sector (e.g., Tourism and Hospitality Services, Airlines, Banking, Telecommunication Services, Internet Technology Services, E-Retailing, Manufacturing) covering the CRM Business model opted by the particular firm and strategies being implemented by that firm for further strengthening CRM system
- Preparation of Customer Satisfaction and Customer Experience Questionnaires(with Demographic Questions, Dichotomous Questions and 5 Point Likert Scale Questions);
- 3) Creating Customer Database in Microsoft Excel Spread Sheets

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 Customer Data Analysis using statistical techniques viz. Central Mean, Standard Deviation and Percentage

## **BOOKS RECOMMENDED**

- Customer Relationship Management 2nd Edition by Ed Peelen and Rob Beltman, Pearson Publication
- 2. Customer Relationship Management by Buttle, Francis, Elsevier Publishing
- CRM at the Speed of Light Essential Customer Strategies for the 21<sup>st</sup> Century by Paul Greenberg, Tata McGraw Hill
- 4. Customer Relationship Management by R. Baran, R. Galka, Cengage Learning
- 5. Customer Relationship Management: Emerging Concepts, Tools and Applications, 1st Edition by Jagdish N Sheth, Parvatiyar Atul, G Shainesh, Tata McGraw Hill.
- 6. Customer Relationship Management Getting it Right by Judith W .Kincaid , Pearson Education
- Custmer Relationship Management, A Step by Step Approach by H. Peeru Mohamed, A Sagadevan, Vikas Publishing House
- 8. Customer Centricity –Focus on right customer for strategic advantage, by Peter Fader, Wharton Digital Press.

Note: Latest edition of readings may be used

## NOTE FOR PAPER SETTER

Each Skill Course shall comprise of theory and practical components. These shall be referred as Skill Theory course and Skill Practical course.

Each course (Skill Theory and Skill Practical) shall of two credits.



## Skill theory course

- 1. Total credits = 2
- 2. Maximum marks 50 (Internal 10, External 40)

## **Evaluation strategy**

## A) Internal assessment

Internal assessment (10 Marks) as per the adopted procedure for other courses.

## B) External end semester Examination

Maximum Marks =40.

Question paper shall have three (A, B and C) sections:

Section A shall comprise of 4 questions of 2 marks each.

- i) 2 questions shall be set from each unit.
- ii) All questions shall be compulsory.

Section B shall comprise of 4 questions of 5 marks each

- i) 2 questions shall be set from each unit.
- ii) All questions shall be compulsory.

Section C shall comprise of 3 questions of 12 marks each.

- i) 1.5 questions shall be set from each unit.
- Students shall be asked to attempt only one question of 12 marks from this section.

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## **Skill Practical course**

- Total credits = 21.
- 2. Maximum marks 50 (Internal 25, External 25)

## **Evaluation strategy**

## A) Internal assessment

- 1. Case study to be conducted by the students- 20 marks
- 2. Weightage for attendance: 05 marks

# **B) External End Semester Examination**

Viva voce (pertaining to case study conducted, Customer Satisfaction and Customer Experience Questionnaire prepared, Customer Database created in Microsoft Excel Spread Sheet and Customer Data Analysis) - 25 marks



## GOVERNMENT COLLEGE FOR WOMEN PARADE

(An Autonomous College) NAAC accredited 'A'

B.COM. FOURTH SEMESTER (CBCS)

# DIGITAL MARKETING AND E-COMMERCE-II (SEC)

C.No.: UBCTS409

Credit: 4

Time: 1 Hour and 30 min.

Max. Marks = 100

Internal Assessment= 10 marks (Theory),

25 marks (Practical)

External Exam= 40 marks (Theory),

25 marks (Practical)

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

OBJECTIVE: To develop the skills of the students pertaining to key concepts of digital marketing.

# COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 develop the understanding about social media marketing

CO2 understand the concept of content marketing

CO3 develop the skills to comprehend the usage of MS Powerpoint and MS Excel

CO4 develop the basic proficiency to edit and create videos

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#### SKILL THEORY COURSE

#### UNIT-I: INTRODUCTION TO SOCIAL MEDIA MARKETING

The role of social media marketing; identifying target audiences; social media channels: types and models; social media benefits and applications; social media marketing framework; how social media affects SEO; search engine optimization vs social media optimization; top social media marketing tools to consider; responsibility of a social media manager; some common social media mistakes.

#### UNIT-II: CONTENT MARKETING

What is content marketing; various elements of content marketing; the power of content marketing; traditional marketing vs content marketing; types of content marketing; various steps for an effective content marketing strategy; tools needed to implement content marketing; scope of content marketing.

#### SKILL PRACTICAL COURSE

#### MS POWERPOINT:

Presentation overview, entering information, presentation creation, opening and saving presentation, inserting audio and video.

#### MS EXCEL AND ITS FEATURES:

Exploring Microsoft Excel, creating Workbook Files, Editing Worksheet, Managing Worksheets and Workbook Files, Formulas.

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### **EDITING WITH VIDEOS:**

# 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, modify the video aspect ratio, creating border, modifying its background, colour, adjust video's contrast, saturation and brightness, modifying music or sound of video, modifying speed of video, creating a sticker or text effect, rotate or flip, convert to MP4 format, creating video to share on social platforms.

#### **BOOKS RECOMMENDED:**

- 1. Kelsey Todd, CASA Marketing, CreateSpace Independent Publishing Platform (August 25, 2015)
- 2. Robert Fortunate Michael, Facebook Advertising, Independently Published (November 10, 2019)
- 3. Thornhill Gregory, Digital Marketing, Independently Published (November 20, 2019)
- 4. J. Rich Oliver, Digital Marketing For Beginners 2020, Independently Published (November 30, 2019)
- 5. Wilson Pamela, Master Content Marketing, Big Brand Books (October 21, 2016)
- 6. T. Warner Gerry, Social Media Marketing, CreateSpace Independent Publishing Platform (May 31, 2018)
- 7. SoniSagar, Digital Marketing, Independently Published (June 27, 2020)
- 8. Diamond Stephaine, Digital Marketing All-in-One for Dummies, For Dummies; Ist Edition (May 7, 2019)

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- 9. HyderShama, Brogan Chris, The Zen of Social Media Marketing, Ben Bella Books, Fourth Edition (August 16, 2016)
- 10. Miller Chandler, Preace Donald, Digital Marketing For Beginners 2020, Independently Published (July 31, 2019)
- 11. Rockwell Donald, Six Figure Digital Marketing Agency Success, Independently Published (July 12, 2019)
- 12. Shillington Sandra, What is Content Marketing?, Independently Published (June 14, 2019)

Note: Latest edition of readings may be used.

# Note for Paper-setter:

Each Skill Course shall comprise of theory and practical components. These shall be referred as Skill Theory course and Skill Practical course.

Each course (Skill Theory and Skill Practical) shall be of two credits.

# Skill theory course

- 1. Total credits = 2
- 2. Maximum marks = 50 (Internal 10, External 40)

## **Evaluation strategy**

## A) Internal assessment

Internal assessment (10 Marks) as per the adopted procedure for other courses.

## B) External end semester Examination

Maximum Marks = 40.

Question paper shall have three (A, B and C) sections :-

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