

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU-180001, J & K.
(Erstwhile Maharani Mahila College)
(NAAC Re-Accredited 'A' Grade)



PROGRAMME: Undergraduate Programme in Commerce (FYUGP)

SEMESTER: First

COURSE TYPE: Major-theory Course

COURSE TITLE: Financial Accounting

COURSE CODE: UCOMJT-101

OBJECTIVES OF THE COURSE: The basic objective of this course is to impart conceptual knowledge of financial accounting and also to develop skill for recording business transactions.

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 an understanding of departmental accounting.

CO4: understand branch accounting.

CO5: develop an understanding of consignment accounts.

TOTAL MARKS: 100

TOTAL CREDITS: 4

TEACHING HOURS: 60

COURSE CONTENTS

Unit-I: Introduction to Accounting (12 Hours)

Meaning of Booking Keeping; Meaning and definition of Accounting; features, objectives, limitations and various branches of accounting, Various users of accounting, Accounting



concepts and conventions; Cash Basis, Accrual Basis and Hybrid Basis of Accounting; various users of accounting, Distinguish between Book Keeping & Accounting; systems of accounting viz., single entry and double entry system.

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 organizations) with and without adjustments.

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

Unit- III: Departmental Accounting (12 Hours)

Meaning and objective of departmental accounts; Basis of allocation of common expenses; Inter-departmental transfers.

Practical: 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, Difference between branch and departmental accounting.

Practical: Debtors system; and stock and debtor system

Unit-V: Accounting For special Transactions (Consignment) (12 Hours)

Meaning, features and 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

Practical: Numerical problems from consignment.

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 Publications

Other Resource Material

1. <https://theinvestorsbook.com/departmental-accounting.html>
2. <https://tallysolutions.com/accounting/financial-statements-meaning-and-types/>
3. <https://commerceiats.com/methods-of-branch-accounting/#gsc.tab=0>
4. <https://blog.hubspot.com/sales/accounting-101>
5. https://www.icai.org/post.html?post_id=17757

Examination pattern shall be as under:

1. 20 marks shall be earmarked for internal assessment (5 marks for attendance +15 for assessment test).
2. Scheme for award of marks for attendance shall be same as followed by the College
3. Internal assessment test shall be conducted after the completion of 40% of the syllabus in a particular course.

Pattern for setting internal assessment test paper

The student shall attempt 5 questions of 3 marks each.

Note: Questions shall be set in such a way that the syllabi prescribed for the examination is fully represented

Duration of the paper : 1hour

Pattern of External Examination:

Total marks: 80 Time Allowed: 3 hours

The paper shall comprise of 3 sections:

- a) Short answer questions - 5 questions of 3 marks each (one question shall be asked from each unit). All questions are compulsory.
- b) Medium answer questions – 5 questions of 7 marks each (one question shall be asked from each unit). All questions are compulsory.
- c) Long answer questions:- 5 questions to be set from five units, and the students shall be asked to attempt 2 questions only. Each question shall be of 15 marks.



Financial Accounting: Theory in Practice

Total marks: 50

Total credits: 02

Internal Assessment: 25 marks

External Assessment: 25 marks

The Breakdown of 25 marks for **Internal Assessment** shall be as below:

- a) Report writing on final accounts of any two business entities and show the comparative analysis of position statement i.e. balance sheet of these two business entities **(10 marks)**
- b) Class Presentation (PPT or Oral) based on the above mentioned report **(10 marks)**
- c) Internal Viva-voce **(5 marks)**

The Breakdown of 25 marks for **External Assessment** shall be as below:

- a) Written Examination in the presence of external expert based on the report already prepared by the student as mentioned **(20 Marks)**
- b) External Viva-voce **(5 marks)**

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PROGRAMME: Undergraduate Programme in Commerce (FYUGP)

SEMESTER: First

COURSE TYPE: Minor-theory Course

COURSE TITLE: Financial Accounting

COURSE CODE: UCOMNT-101

OBJECTIVES OF THE COURSE: The basic objective of this course is to impart conceptual knowledge of financial accounting and also to develop skill for recording business transactions.

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 an understanding of departmental accounting.

CO4: understand branch accounting.

CO5: develop an understanding of consignment accounts.

TOTAL MARKS: 100

TOTAL CREDITS: 04

TEACHING HOURS: 60

COURSE CONTENTS

Unit-I: Introduction to Accounting (12 Hours)

Meaning of Booking Keeping; Meaning and definition of Accounting; features, objectives, limitations and various branches of accounting, Various users of accounting, Accounting concepts and conventions; Cash Basis, Accrual Basis and Hybrid Basis of Accounting;



Distinguish between Book Keeping & Accounting; Systems of accounting viz., single entry and double entry system.

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 organizations) with and without adjustments.

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

Unit- III: Departmental Accounting (12 Hours)

Meaning and objective of departmental accounts; Basis of allocation of common expenses; Inter-departmental transfers.

Practical: 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, Difference between branch and departmental accounting.

Practical: Debtors system; and stock and debtor system

Unit-V: Accounting For special Transactions (Consignment) (12 Hours)

Meaning, features and 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

Practical: Numerical problems from consignment.

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

Other Resource Material

1. <https://theinvestorsbook.com/departmental-accounting.html>
2. <https://tallysolutions.com/accounting/financial-statements-meaning-and-types/>
3. <https://commerceiats.com/methods-of-branch-accounting/#gsc.tab=0>
4. <https://blog.hubspot.com/sales/accounting-101>
5. https://www.icai.org/post.html?post_id=17757

Examination pattern shall be as under:

1. 20 marks shall be earmarked for internal assessment (5 marks for attendance +15 for assessment test).
2. Scheme for award of marks for attendance shall be same as followed by the College
3. Internal assessment test shall be conducted after the completion of 40% of the syllabus in a particular course.

Pattern for setting internal assessment test paper

The student shall attempt 5 questions of 3 marks each.

Note: Questions shall be set in such a way that the syllabi prescribed for the examination is fully represented

Duration of the paper : 1hour

Pattern of External Examination:

Total marks: 80 Time allowed: 3 hours

The paper shall comprise of 3 sections:

- a) Short answer questions - 5 questions of 3 marks each (one question shall be asked from each unit). All questions are compulsory.
- b) Medium answer questions – 5 questions of 7 marks each (one question shall be asked from each unit). All questions are compulsory.
- c) Long answer questions:- 5 questions to be set from five units, and the students shall be asked to attempt 2 questions only. Each question shall be of 15 marks.



Financial Accounting: Theory in Practice

Total marks: 50

Total credits: 02

Internal Assessment: 25 marks

External Assessment: 25 marks

The Breakdown of 25 marks for **Internal Assessment** shall be as below:

- a) Report writing on final accounts of any two business entities and show the comparative analysis of position statement i.e. balance sheet of these two business entities. **(10 marks)**
- b) Class Presentation (PPT or Oral) based on the above mentioned report. **(10 marks)**
- c) Internal viva-voce **(5 marks)**

The Breakdown of 25 marks for **External Assessment** shall be as below:

- a) Written Examination in the presence of external expert based on the report already prepared by the student as mentioned **(20 Marks)**
- b) External viva-voce **(5 marks)**

Note: 40% weightage shall be given to numerical problems.

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PROGRAMME: Undergraduate Programme in Commerce (FYUGP)

SEMESTER: First

COURSE TYPE: Multidisciplinary Course

COURSE TITLE: Human Resource Management

COURSE CODE: UCOMDT-101

OBJECTIVES OF THE COURSE: The objective of this course is to facilitate understanding of the conceptual framework of human resource management and its applications in decision making under various environmental constraints.

COURSE LEARNING OUTCOMES:

After completing the course, the students shall be able to

CO1: understand basic nature and importance of human resource management

CO2: recognize various meaning and sources of recruitment, selection and training

CO3: analyze the importance of performance appraisal system in enhancing employee performance

CO4: acquaint with the concept of work stress management and HRIS (Human Resource Information System)

TOTAL MARKS: 75

TOTAL CREDITS: 3

TEACHING HOURS: 45

COURSE CONTENTS:

UNIT I: HUMAN RESOURCE MANAGEMENT (12Hours)

HRM- Concept, Evolution, Functions, Importance, Limitations of HRM, Characteristics and qualities of HR Manager; HRM vs HRD, Personnel Management vs HRM

UNIT II: RECRUITMENT, SELECTION AND TRAINING (11Hours)



Recruitment: Meaning and Sources; **Selection:** Meaning and Process

Training: Meaning and Methods

Promotion: Meaning, Principles and Bases of Promotion

Transfer: Meaning, Purpose and Types; **Separation:** Meaning and Types

UNIT III: PERFORMANCE APPRAISAL AND JOB EVALUATION (11Hours)

Performance Appraisal: Meaning, Methods, Advantages and Disadvantages.

Job Evaluation: Meaning, Features, Benefits, Difference between Performance Appraisal vs. Job Evaluation

UNIT IV: WORK STRESS AND EMPLOYEES COUNSELLING (11Hours)

Work Stress: Meaning, Nature, Levels, Sources and Consequences of Work Stress

Employee Counseling: Meaning, Characteristics, Objectives and Functions.

HRIS (Human Resource Information System): Meaning, Importance and Designing of HRIS

BOOKS REFERRED

1. Aswathappa, K, 2002, Human Resource Personnel Management: Text and Cases, Tata McGraw-Hill, New Delhi.
2. GUPTA, K. Shashi and Rosy Joshi 2015, Human Resource Personnel Management: Kalyani Publishers, New Delhi.
3. Cascio, W and Nambudiri, R. Managing Human Resources, Tata McGraw Hill Education Pvt. Ltd., New Delhi. Dessler, G. Human Resource Management, Prentice Hall India, New Delhi.
4. Rao, P.S. Human Resource Management, Himalaya Publishing House, New Delhi.
5. Memoria, C.B., Memoria, S. and Gankar, S.V. Dynamics of Industrial Relations. Himalaya Publishing House, New Delhi.
6. Armstrong, M. Armstrong's Handbook of Human Resource Management. Kogan Page Publishers, UK.

Note: - Latest edition of the books may be preferred.



Other resource material

1. <https://www.whatishumanresource.com/human-resource-management>
2. <https://igcseaid.com/notes/business-studies-0450/2-3-recruitment-selection-and-training-of-workers/>
3. <https://www.aihr.com/blog/human-resource-basics/>
4. <https://smallbusiness.chron.com/important-selection-training-right-employees-16745.html>
5. <https://www.google.com/amp/s/www.betterplace.co.in/blog/hrm-functions/amp/>
6. <https://hbr.org/1981/09/managing-human-resources>
7. <https://www.whatishumanresource.com/strategic-human-resources-management>

Examination pattern shall be as under

Internal Assessment 15 marks

- 1 15 marks shall be earmarked for internal assessment (5 marks for attendance 10+for assessment test).
- 2 Scheme for award of marks for attendance shall be same as followed by the College
- 3 Internal assessment test shall be conducted after the completion of 40% of the syllabus in a particular course (10 marks)

Pattern for setting internal assessment test paper

The students shall attempt 5 questions of 2 marks each.

Questions should be set in such a way that the entire syllabus prescribed for the examination is represented.

Duration of the paper: 3/4hour (45 Minutes)

Pattern of External Examination:

Total marks: 60 Time allowed: 2.5 hours



The paper shall comprise of 3 sections-

- a) Short answer questions- 4 questions of 3 marks each. The questions shall be set in such a way that the whole syllabus prescribed for a course is represented. All questions are compulsory.
- b) Medium answer questions- 4 questions of 6 marks each (one question shall be asked from each unit). All questions are compulsory.
- c) Long answer questions- 4 questions to be set from four units, and the students shall be asked to attempt 2 questions only. Each question shall be of 12 marks.

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PROGRAMME: Undergraduate Programme in Commerce (FYUGP)

SEMESTER: First

COURSE TYPE: Multidisciplinary Course

COURSE TITLE: Fundamentals of Marketing

COURSE CODE: UCOMDT-102

OBJECTIVES OF THE COURSE: The objective of this course is to develop an understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

COURSE LEARNING OUTCOMES:

After completing the course, the student shall be able to

CO1: learn the basic marketing concepts, challenges, ethics and environmental conditions affecting marketing decisions of a firm.

CO2: understand various aspects of market research.

CO3: take effective decisions for launching new products and understand the implications of different service marketing strategies.

CO4: develop skills to understand pricing strategies, distribution channels and design the promotion-mix strategies

TOTAL MARKS: 75

TOTAL CREDITS: 3

TOTAL TEACHING HOURS: 45



COURSE CONTENTS

UNIT- I: INSIGHT IN TO THE MARKETING (12HOURS)

Meaning, nature and scope of marketing; Fundamental marketing concepts; Marketing environment; Marketing challenges; Market Segmentation: Meaning, importance and bases for segmentation.

UNIT- II: RESEARCH AND INFORMATION SYSTEMS IN MARKETING (11HOURS)

Market research: Concepts, features and importance; Sources of data collection: Primary and Secondary; Steps in marketing research; Marketing information system: Meaning and Components; Consumer Buying Behavior Process.

UNIT-III: PRODUCT, PRICING, DISTRIBUTION AND PROMOTIONAL STRATEGIES (11HOURS)

Product concept, classification of products; Product life cycle stages; New product development; Pricing objectives; Pricing strategies; Factors considered when setting prices; Distribution channels functions: Meaning and factors influencing distribution channel decision; Promotion: Meaning and methods.

UNIT-IV: EMERGING MARKETING TECHNIQUES (11HOURS)

New trends in marketing and their importance: Neuro marketing, Content Marketing, Viral marketing, Guerrilla marketing, Niche marketing, Relationship marketing, On-line marketing, E-mail marketing and Mobile marketing.

BOOKS RECOMMENDED

1. Philip Kotler and Gary Armstrong, Principles of Marketing, Englewood Cliffs, Prentice Hall
2. Rajan Saxena, Marketing Management, Tata-McGraw Hill, New Delhi.
3. N.R.Nair, S.R.Nair, Marketing, Sultan Chand and Sons



4. Marchand and Vardharajan, An Introduction to Marketing, Vikas Publishing House.
5. Mon Dell and Larry Rosenberg, Marketing, Prentice Hall of India Ltd, New Delhi
6. Mohammad Amanatullah, Principles of Modern Marketing, Kalyani Publications New Delhi.
7. R.S.N. Pillai and V. Bhagavati, Modern Marketing, S. Chand and Company.
8. Philips Kotler, Marketing Management, 11th Edition, Pearson Education.

Note: Latest edition of the books may be preferred.

OTHER RESOURCE MATERIAL

1. <https://www.basic-concept.com/c/basic-concepts-of-marketing-management>
2. <https://mailchimp.com/marketing-glossary/marketing-mix-7ps/>
3. <https://www.artofmarketing.org/marketing-2/core-concepts-of-marketing-marketing-management/13373>
4. <https://cultbranding.com/ceo/52-types-of-marketing-strategies/>
5. <https://corporatefinanceinstitute.com/resources/management/marketing/>

Examination Pattern shall be as under:

Internal Assessment 15 marks

1. 15 marks shall be ear marked for internal assessment (5 marks for attendance+10 for assessment test).
2. Scheme for award of marks for attendance shall be same as followed by the College.
3. Internal assessment test shall be conducted after the completion of 40% of the syllabus in a particular course.(10 marks)

Pattern for setting internal assessment test paper

The student shall attempt 5 questions of 2 marks each.

Questions should be set in such a way that the entire syllabus prescribed for the examination is represented



Duration of the paper: 3/4hour (45 Minutes)

Pattern of External Examination:

Total marks: 60

Time allowed: 2.5 hours

The paper shall comprise of 3 sections.

- a) Short answer questions- 4 questions of 3 marks each. The questions shall be set in such a way that the whole syllabus prescribed for a course is represented. All questions are compulsory.
- b) Medium answer questions- 4 questions of 6 marks each (one question shall be asked from each unit). All questions are compulsory.
- c) Long answer questions- 4 questions to be set from four units, and the students shall be asked to attempt 2 questions only. Each question shall be of 12 marks.

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PROGRAMME: Undergraduate Programme in Commerce (FYUGP)

SEMESTER: First

COURSE TYPE: Multidisciplinary Course

COURSE TITLE: Fundamentals of Banking

COURSE CODE: UCOMDT-103

OBJECTIVES OF THE COURSE: The basic objective of this course is to provide exposure to the students about functioning of banking sector and to develop skills regarding banking activities.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1: gain basic knowledge of the banking, role of RBI and functions of commercial banks.

CO2: know the procedure of opening and operating bank accounts.

CO3: have knowledge of the negotiable instruments and their use.

CO4: attain knowledge about methods of remittance of money through banks.

TOTAL MARKS: 75

TOTAL CREDITS: 3

TEACHING HOURS: 45

COURSE CONTENTS

UNIT I: Introduction to Banking (12 Hours)

Origin, Meaning and Definition of Bank, Banker and Customer; Structure of Indian Banking System; Role of Reserve Bank of India; Functions of Commercial Bank- Primary, Secondary and General Utility Functions.

UNIT II: Opening and Operations of Accounts (11 Hours)

Types of Deposits- Savings Account, Current Account and Time Deposit- Recurring Deposit and Fixed Deposit; Procedure of Opening of Deposit Account in Bank- KYC Norms, Procedure for



Operating Deposit Accounts- Pay-in-Slip, Withdrawal Slips, Issue of Pass Book, Issue of Cheque Book, Issue of Fixed Deposit and Deposit Receipt .

UNIT III: Negotiable Instruments (11 Hours)

Meaning and Characteristics of Negotiable Instruments- Promissory Notes, Bills of Exchange, Cheque; Types of Cheque- Bearer, Order and Crossed Cheque; Types of Crossing- General and Special; Endorsement- Meaning and Kinds.

UNIT IV: Methods of Remittances (11 Hours)

Debit Cards, Credit Cards, Tele Banking, Mobile Banking, ATM, Demand Drafts, Banker's Cheque, E-Banking, EFT, RTGS, NEFT, SWIFT.

Books Referred

1. Money and Banking- T.R. Jain and V.K. Ohri.
2. Indian Banking- S. Natarajan and R. Parameshawaram.
3. Modern Banking of Indian- O.P. Aggrawal
4. An Introduction to Banking- Moorad Choudhry.
5. Principles of Indian Banking- Jasbir Singh and Ruchika Gahlot.
6. Banking Financial System- B. Sanatham.
7. Money and banking- Dr. D.D. Chaturvedi and Vaibhav Puri.
8. Modern banking in India- D.R. Gupta and R.K. Gupta.
9. Banking in India- M.S. Shetty.

Note: Latest edition of books may be preferred.

OTHER RESOURCE MATERIAL

1. <https://m.rbi.org.in//Scripts/FAQView.aspx?Id=92>
2. <https://corporatefinanceinstitute.com/resources/wealth-management/banking-fundamentals/>
3. <https://www.google.com/amp/s/m.economicstimes.com/definition/Bank/amp>
4. <https://www.iedunote.com/bank-meaning-characteristics-features-functions>



Examination pattern shall be as under:

Internal Assessment 15 marks

1. 15 marks shall be earmarked for internal assessment (5 marks for attendance +10 for assessment test).
2. Scheme for award of marks for attendance shall be same as followed by the College
3. Internal assessment test shall be conducted after the completion of 40% of the syllabus in a particular course.(10 marks)

Pattern for setting internal assessment test paper

The students shall attempt 5 questions of 2 marks each.

Duration of the paper: 3/4hour (45 Minutes)

Pattern of External Examination:

Total marks: 60 Time allowed: 2.5 hours

The paper shall comprise of 3 sections-

- a) Short answer questions - 4 questions of 3 marks each. The questions shall be set in such a way that the whole syllabus prescribed for a course is represented. All questions are compulsory.
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PROGRAMME: Undergraduate Programme in Commerce (FYUGP)

Semester: First

Course Type: Multidisciplinary Course

Course Title: Office Management

Course Code: UCOMDT-104

OBJECTIVES OF THE COURSE: The objective of this course is to foster an indepth understanding of modern office management and to provide knowledge about record management, office communication and banking facilities.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1: understand the working and structure of modern office

CO2: familiarize with the system of record management in an office

CO3: understand the mailing system, office communication and banking facilities required for smooth functioning of an office.

CO4: analyze the role and responsibilities of office manager and secretary

Total Marks: 75

Total Credits: 3

Total Teaching Hours: 45

COURSE CONTENTS

Unit I: Office Accommodation and Equipments (12 Hours)

Modern Office: Introduction, Functions, Importance and Types

Office Equipments: Automation and Mechanization

Office Building: Size, Lay Out and Management



Office Furniture: Types, (Office Desks, Office Tables, Office Chairs, Cabinets, Safes and Accessories)

Office Environment: Interior, Safety, Security and Sanitary Arrangement

Office Stationery Items and Maintenance

Unit II: Records Management (11 Hours)

Concept and Objectives

Filing System: Objectives, Functions, Advantages, Methods, Centralized vs. Decentralized Filing and Classifications of Files

Indexing System: Purpose, Essentials and Types

Digital Filing Equipment

Unit III: Mailing Procedure, Office Communication and Banking Facilities (11 Hours)

Mailing Procedure: Meaning, Definition, Types and Importance

Handling of Incoming Mail, Outgoing Mail and Electronic Mail

Office Communication: Modern Forms and Technology

Banking Facilities: Importance, types of accounts, types of bank documents and money transfer

Unit IV: Office Manager and Secretary (11 Hours)

Introduction and Qualifications of Office Manager

Functions of Office Manager

Qualities of Good Office Manager

Role and Importance of Secretary

Duties and Responsibilities of a Secretary

Qualifications and Personal Qualities of a Secretary

Books Referred

1. Office Management by R.S.N. Pillai, S Chand Publications.
2. Office Management by Balachandran, McGraw-Hill Education (India) Pvt Limited



3. Office management and Secretarial Practice by Dr Rajni Divya Sharma, Galgotia Publishing Company.
4. Office Management by Dr I. M. Sahai, Sahitya Bhawani Publications
5. Office management 1 Edition by Prof R C Agarwal and Dr Piyush Shalya, SBPD Publishing House
6. Office organization and Management by S.P.Arora.
7. Office Management by P.K. Ghosh
8. Office Management by Kathiresan & Dr. Radha

Note: Latest edition of books may be used.

Other resource material

1. Indian Journal of Public Administration
2. Administrative Office management: An Introduction (7th Edition)
3. <https://www.businesstoday.in/magazine/management>
4. <https://businessconnectindia.in/https://www.outlookbusiness.com/>
5. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC1528494/>

Examination pattern shall be as under:

Internal Assessment 15 marks

- 4 15 marks shall be earmarked for internal assessment (5 marks for attendance +10 for assessment test).
- 5 Scheme for award of marks for attendance shall be same as followed by the College.
- 6 Internal assessment test shall be conducted after the completion of 40% of the syllabus in a particular course (10 marks).



Pattern for setting internal assessment test paper

The student shall attempt 5 questions of 2 marks each.

Questions should be set in such a way that the entire syllabus prescribed for the examination is represented.

Duration of the paper: 3/4hour (45 Minutes)

Pattern of External Examination:

Total marks: 60 Time allowed: 2.5 hours

The paper shall comprise of 3 sections-

- a) Short answer questions- 4 questions of 3 marks each. The questions shall be set in such a way that the whole syllabus prescribed for a course is represented. All questions are compulsory.
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- c) Long answer questions- 4 questions to be set from four units, and the students shall be asked to attempt 2 questions only. Each question shall be of 12 marks.

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PROGRAMME: Undergraduate Programme in Commerce (FYUGP)

SEMESTER: First

COURSE TYPE: Multidisciplinary Course

COURSE TITLE: E-Commerce

COURSE CODE: UCOMDT-105

OBJECTIVES OF THE COURSE: The basic objective of this course is to identify and describe the unique features of E-Commerce technology and to understand its relevance in present scenario.

COURSE LEARNING OUTCOMES:

After completing the course, the student shall be able to

CO1: understand conceptual framework of E-Commerce and its applications

CO2: gain an indepth knowledge about different E-Commerce business models

CO3: get acquaintance with electronic payment systems

CO4: understand the concept of EDI

TOTAL MARKS: 75

TOTAL CREDITS: 4

TOTAL TEACHING HOURS: 45

COURSE CONTENTS

Unit I: Introduction to E-Commerce (12 Hours)

Brief History of E-commerce, Evolution of E-Commerce, Functions, Features, benefits and constraints of E-Commerce; Roadmap of E-Commerce in India; Common Applications of E



-Commerce.

Unit II: E-Commerce business models and E-Tailing (11 Hours)

Categories of E-commerce: Business to Business (B2B), Business to Consumer (B2C), Consumer to Business (C2B), Business to Employee (B2E), Consumer to Consumer (C2C), Business to Government (B2G), Government to Citizen (G2C), Government to Business (G2B)

E-Tailing: Introduction, advantages, disadvantages, model, E-tail mix (7C's)

Unit III: Consumer Oriented E-Commerce (11 Hours)

Mercantile Process Model: Consumers Perspective and Merchant's Perspective.

Electronic Payment Systems: Advantages and risks, Types of Payment System (Credit Cards, E-Cash, Smart-Cards).

Unit IV: Electronic Data Interchange and E-Payments (11 Hours)

EDI: Concept of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security.

E-payment methods: Features of successful e-payment methods; Types of electronic cards; E-Wallets- Meaning & application; E-cash and innovative payment methods; Risk management options for e-payment systems.

Books Referred

1. Elias. M. Awad, "Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. Ravi Kalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.
3. Efraim Turban, Jae Lee, David King, H.Michael Chung, "Electronic Commerce—A Managerial Perspective", Addison-Wesley.
4. Elias M Award, "Electronic Commerce from Vision to Fulfilment", 3rd Edition, PHI, Judy Strauss, Adel El-Ansary, Raymond Frost, "E-Marketing", 3RDEdition, Pearson Education
5. 5 .Fundamentals of e-commerce Taxmann
6. 6.Concepts of e-commerce, Adesh K. Pandey
7. 7 .E-commerce: fundamentals and applications Henry chan and Raymond Lee
8. 8 Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4th Edition, Pearson
9. 9 S. J. Joseph, E-Commerce: an Indian perspective, PHI

Note: Latest edition of books may be referred.



Other Resource material

1. Joseph, P.T. (2005). E-Commerce An Indian Perspective (2e), New Delhi Prentice-Hall of India
2. Kaspersky, (2008). The Cybercrime Ecosystem Whitepaper, Kaspersky Lab
3. O'Brien, J. (2004). Management Information Systems Managing Information Technology In The Business Enterprise, New Delhi Tata McGraw-Hill.
4. Rayport, J. F. & Jaworski, B. J. (2002). Introduction To E-Commerce, New York McGraw-Hill Irwin.
5. Stair, R. M. & Reynolds, G. W. (2001). Principles Of Information Systems, 5e, Singapore Thomson Learning.
6. <https://www.sciencedirect.com/journal/electronic-commerce-research-and-applications>
7. <https://www.tandfonline.com/journals/mjec20>
8. <https://www.springer.com/journal/10660>
9. <https://www.mdpi.com/journal/jtaer>
10. <http://stmjournals.com/E-Commerce-for-future-and-Trends.html>
11. <https://www.ijec-web.org/>

Examination pattern shall be as under

Internal Assessment 15 marks

- a) 15 marks shall be earmarked for internal assessment (5 marks for attendance + 10 for assessment test).
- a) Scheme for award of marks for attendance shall be same as followed by the College.
- b) Internal assessment test shall be conducted after the completion of 40% of the syllabus in a particular course (10 marks).

Pattern for setting internal assessment test paper

The student shall attempt 5 questions of 2 marks each.

Questions should be set in such a way that the entire syllabus prescribed for the examination is represented.

Duration of the paper: 3/4hour (45 Minutes)

Pattern of External Examination:



Total marks: 60 Time allowed: 2.5 hours

The paper shall comprise of 3 sections-

- a) Short answer questions- 4 questions of 3 marks each. The questions shall be set in such a way that the whole syllabus prescribed for a course is represented. All questions are compulsory.
- b) Medium answer questions- 4 questions of 6 marks each (one question shall be asked from each unit). All questions are compulsory
- c) Long answer questions- 4 questions to be set from four units, and the students shall be asked to attempt 2 questions only. Each question shall be of 12 marks.

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU-180001, J & K.
(Erstwhile Maharani Mahila College)
(NAAC Re-Accredited 'A' Grade)



PROGRAMME: Undergraduate Programme in Commerce (FYUGP)

SEMESTER: Second

COURSE TYPE: Major-theory Course

COURSE TITLE: Business Organisation and Management

COURSE CODE: UCOMJT-201

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

TOTAL MARKS: 100

TOTAL CREDITS: 04

TEACHING HOURS: 60



COURSE CONTENTS

Unit-I: Introduction (12 Hours)

Concepts and Forms of business organisations: Salient features of sole proprietorship, Joint Hindu Family, Partnership Firm, LLP, Joint Stock Company; E-Commerce: concept, advantages and disadvantages

Unit-II: Management Thought (12 Hours)

Scientific Management (F.W Taylor), Administrative management (Henry Fayol), Bureaucratic Management (Max Weber), Human relations - Hawthorne Experiment (George Elton Mayo), Maslow Need Hierarchy theory and Herzberg's Motivation Theory

Unit- III: Functions of Management- I (12 Hours)

Planning: meaning, process and importance Organisation: Delegation and Decentralization: meaning and importance Leadership: concept Qualities & Styles, Motivation: Meanings & Types: financial and non financial

Unit -IV: Functions Of Management- II (12 Hours)

Coordination: Concept, Principles and Need. Control: Concept, need, process, factors determining good control.

Unit-V: Information Systems and Quality Management (12 Hours)

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;

BOOKS RECOMMENDED

1. Barnes and Noble, A Dictionary of Business and Management, Oxford Publication.
2. Bhalla, Sharma and Gupta. Principles of Management, Kalyani Publishers, New Delhi.
Government of India, Ministry of Micro, Small and Medium Enterprises, January 2015,



3. MSME Schemes, Published by: (An ISO 9001: 2008 Certified Organization) Udyog Bhawan, New Delhi - 110011. Ministry of Micro, Small and Medium Enterprises
4. H.R. Ramanath , H. A. Bhaskar and H.R. Appannaiah, Forms Of Business Organisation - I Paperback – 1, the Himalaya Publication
5. Koontz. Principles of Management, Tata McGraw Hill, Ist Edition 2008.
6. L.M. Prasad. Management –Theory and Practice, Sultan Chand,New Delhi.
7. Neeru Vasisth. Business Organisation and Management, Taxman Academics, New Delhi.
8. P C Tulsian and Vishal Panday. Business Organisation and management, Pearson
9. P N Reddy. Principles of Business Organisation and Management, S Chand

Note: Latest edition of books may be referred

Other Resource Material

1. <https://www.informit.com/promotions/prahalad-case-studies-141201>
2. https://ops.fhwa.dot.gov/plan4ops/resources/case_studies.htm
3. https://edurev.in/studytube/Case-Studies--Chapter--4--Planning--BST-Class-12/058e1872-e6a6-4e0a-a0af-96e728de993a_t
4. https://edurev.in/studytube/Case-Studies--Chapter--4--Planning--BST-Class-12/058e1872-e6a6-4e0a-a0af-96e728de993a_t
5. <https://dspace.mit.edu/bitstream/handle/1721.1/46969/casestudyofcentr00huff.pdf>
6. <https://dspace.mit.edu/bitstream/handle/1721.1/46969/casestudyofcentr00huff.pdf>
7. <http://www.asafvarol.com/makaleler/ICICKM12-cd.pdf>
8. <https://www.qualifiedwriters.com/samples/motivation-case-study-quality-footwear-ltd-maslow-hierarchy-of-needs/>
9. <https://ivypanda.com/essays/maslows-hierarchy-of-needs-case-study-essay/>

Examination pattern shall be as under:

1. 20 marks shall be earmarked for internal assessment (5 marks for attendance +15 for assessment test).
2. Scheme for award of marks for attendance shall be same as followed by the College.



3. Internal assessment test shall be conducted after the completion of 40% of the syllabus in a particular course.

Pattern for setting internal assessment test paper

The student shall attempt 5 questions of 3 marks each.

Note: Questions shall be set in such a way that the syllabi prescribed for the examination is fully represented

Duration of the paper: 1 hour

Pattern of External Examination

Total marks: 80 Time allowed: 3 hours

The paper shall comprise of 3 sections:

- Short answer questions - 5 questions of 3 marks each (one question shall be asked from each unit). All questions are compulsory.
- Medium answer questions – 5 questions of 7 marks each (one question shall be asked from each unit). All questions are compulsory.
- Long answer questions:- 5 questions be set from five units, and the students shall be asked to attempt 2 questions only. Each question shall be of 15 marks.

Business Organisation and Management: Theory in Practice

Total marks: 50

Total credits: 02

Internal Assessment: 25 marks

External Assessment: 25 marks

The Breakdown of 25 marks for **Internal Assessment** shall be as below:

- Project Report pertaining to SWOT analysis of any one company from the list of fortune 500 companies (**10 marks**)
- Class Presentation (PPT or Oral) based on the above mentioned report (**10 marks**)
- Internal viva-voce (**5 marks**)

The Breakdown of 25 marks for **External Assessment** shall be as below:

- Written Examination in the presence of external expert based on the report already prepared by the student as mentioned (**20 Marks**)
- External viva-voce (**5 marks**)

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU-180001, J & K.
(Erstwhile Maharani Mahila College)
(NAAC Re-Accredited 'A' Grade)



PROGRAMME: Undergraduate Programme in Commerce (FYUGP)

SEMESTER: Second

COURSE TYPE: Minor-theory Course

COURSE TITLE: Business Organisation and Management

COURSE CODE: UCOMNT-201

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.

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CO5: appreciate the change in working pattern of modern organizations

TOTAL MARKS: 100

TOTAL CREDITS: 04

TEACHING HOURS: 60



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Planning: meaning, process and importance; Organisation: Delegation and Decentralization: meaning and importance; Leadership: concept Qualities & Styles, Motivation: Meaning & Types: financial and non financial

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3. Government of India, Ministry of Micro, Small and Medium Enterprises, January 2015, MSME Schemes, Published by: (An ISO 9001: 2008 Certified Organization) Udyog Bhawan, New Delhi - 110011. Ministry of Micro, Small and Medium Enterprises



4. H.R. Ramanath , H. A. Bhaskar and H.R. Appannaiah, Forms Of Business Organisation - I Paperback – 1, the Himalaya Publication
5. Koontz. Principles of Management, Tata McGraw Hill, Ist Edition 2008.
6. L.M. Prasad. Management –Theory and Practice, Sultan Chand,New Delhi.
7. Neeru Vasisth. Business Organisation and Management, Taxman Academics, New Delhi.
8. P C Tulsian and Vishal Panday. Business Organisation and management, Pearson
9. P N Reddy. Principles of Business Organisation and Management, S Chand

Other Resource Material

1. <https://www.informit.com/promotions/prahalad-case-studies-141201>
2. https://ops.fhwa.dot.gov/plan4ops/resources/case_studies.htm
3. https://edurev.in/studytube/Case-Studies--Chapter--4--Planning--BST-Class-12/058e1872-e6a6-4e0a-a0af-96e728de993a_t
4. https://edurev.in/studytube/Case-Studies--Chapter--4--Planning--BST-Class-12/058e1872-e6a6-4e0a-a0af-96e728de993a_t
5. <https://dspace.mit.edu/bitstream/handle/1721.1/46969/casestudyofcentr00huff.pdf>
6. <https://dspace.mit.edu/bitstream/handle/1721.1/46969/casestudyofcentr00huff.pdf>
7. <http://www.asafvarol.com/makaleler/ICICKM12-cd.pdf>
8. <https://www.qualifiedwriters.com/samples/motivation-case-study-quality-footwear-ltd-maslow-hierarchy-of-needs/>
9. <https://ivypanda.com/essays/maslows-hierarchy-of-needs-case-study-essay/>

Examination pattern shall be as under

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