



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	22
Corporate Accounting	UBCTC 302	DSC-6	6	
Indian Contract Act	UBCTC 303	DSC-7	6	
Any one of the following courses:		SEC-1	4	
Entrepreneurship for MSME	UBCTS 307			22
Digital Marketing and E-Commerce-I	UBCTS 309			
Total credits				22



**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;



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.



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.



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.



**GOVERNMENT COLLEGE FOR WOMEN PARADE
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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



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: ACCOUNTING 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.



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



**GOVERNMENT COLLEGE FOR WOMEN PARADE
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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.



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.



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.



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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



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 MSMEs.

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



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.
- 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)

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



B) External End Semester Examination

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



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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



SKILL THEORY COURSE

UNIT-I: INTRODUCTION TO DIGITAL MARKETING

What is digital marketing; need for digital marketing; digital marketing platforms- organic 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; 1st Edition (May 7, 2019)



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.



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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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: Customer Relationship Management Digital Marketing and E-Commerce-II	UBCTS 418 UBCTS 409	SEC-2	4	
Total credits				22



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

BUSINESS COMMUNICATION SKILL AND DEVELOPMENT (DSC-8)

C.No. UBCTC401
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 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



4. Rajinder, P. & Korklakalli, 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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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, assessee 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.



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

BOOKS RECOMMENDED

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



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.



**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



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.



**GOVERNMENT COLLEGE FOR WOMEN, PARADE
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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;



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
- 2) 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



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

BOOKS RECOMMENDED

1. Customer Relationship Management 2nd Edition by Ed Peelen and Rob Beltman, Pearson Publication
2. Customer Relationship Management by Buttle, Francis, Elsevier Publishing
3. CRM at the Speed of Light - Essential Customer Strategies for the 21st 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
7. Customer 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 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:

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)

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

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B.COM. FOURTH SEMESTER (CBCS)

DIGITAL MARKETING AND E-COMMERCE-II (SEC)

C.No. : UBCTS409

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 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



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.



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; 1st Edition (May 7, 2019)



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 :-



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

- iii) 2 questions shall be set from each unit.
- iv) 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)