

**GOVERNMENT COLLEGE FOR WOMEN PARADE  
(An Autonomous College) NAAC accredited 'A'****B.COM SIXTH SEMESTER (CBCS)****SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM FOR B.COM**

Course	Course number	UGC classification	Credit	Total	Total credit
❖ Communication English		AECC	2	2	
<b>Any one</b> ❖ Management Accounting ❖ Digital Marketing and E-Commerce-IV	UBCTS601 UBCTS613	SEC-4	4	4	24
<b>Group -1: Any one</b> ❖ Business Environment ❖ Indian Banking System ❖ Retail Management	UBCTDSE603 UBCTDSE604 UBCTDSE605	DSE-3	6	12	
<b>Group-II: Any One</b> ❖ Financial Management ❖ Business Ethics ❖ Leadership and Team Development	UBCTDSE606 UBCTDSE608 UBCTDSE609	DSE-4	6		
<b>Any One of the Following</b> ❖ Sales Management ❖ Consumer Affairs and Customer Care ❖ Indian Economy	UBCTGE610 UBCTGE611 UBCTGE612	GE	6	6	
<b>Total Credits</b>					<b>24</b>

## GOVERNMENT COLLEGE FOR WOMEN PARADE

(An Autonomous College) NAAC accredited 'A'



### B.COM SIXTH SEMESTER (CBCS)

#### MANAGEMENT ACCOUNTING (SEC-4)

C.N0. UBCTS601  
Credit: 4  
Time: 2 Hours

Max Marks = 100  
Internal Assessment = 10(Theory),  
25(Practical)  
External Exam = 40(Theory),  
25(Practical)

(Syllabus for examination to be held in 2023, 2024, 2025)

**OBJECTIVE:** To impart knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

#### **COURSE CONTENTS**

##### **SKILL THEORY COURSE**

##### **Unit 1: Introduction**

**Management Accounting:** Meaning, Characteristics, Importance, Limitations; and Difference between Management Accounting, Financial Accounting and Cost Accounting.

**Ratio Analysis:** Meaning, Characteristics, Importance, Limitations; and Classification: Liquidity Ratios, Long term Solvency Ratios, Turnover Ratios and Profitability Ratios.

**Funds Flow Statement:** Concept, Specimen Proforma, Characteristics, Importance and Limitations.

**Cash Flow Statement:** Concept, Specimen Performa, Characteristics, Importance, Limitations; and Difference between Funds Flow Statement and Cash Flow Statement.

**Practical:** Calculation of Ratios: Liquidity Ratios, Long term Solvency Ratios, Turnover Ratios and Profitability Ratios.

##### **Unit 2: Costing and Control**

**Marginal Costing:** Meaning, Characteristics, Advantages, Disadvantages; and Introduction to Break Even Analysis.

**Standard Costing:** Meaning, Characteristics, Advantages and Disadvantages



**Budgetary Control:** Meaning, Characteristics, Merits, Demerits; and Classification of budgets: Fixed, Flexible, Sales, Production, Performance, Master and Zero Based Budgeting.

**Practical:** Calculation of P/V Ratio, Breakeven Point, Margin of Safety, Angle of Incidence and Graphical presentation of Breakeven point.

### **SKILL PRACTICAL COURSE**

1. **Analysis of Financial Statements (published) of a corporate/non-corporate entity** using tools like 'Solvency and Profitability ratios' etc., also mentioning name and address of the entity, source of information, year of analysis etc.
2. **Preparation of Sales/Production/Cost of Production/Cash budget** of an enterprise with imaginary figures.
3. **Graphic presentation of Break-Even Analysis** with imaginary figures, depicting various points like margin of safety, Angle of Incidence, Area of Profit/Loss etc.
4. **Viva voce** (pertaining to all the contents covered under Skill Theory Course and project file submitted).

### **BOOKS RECOMMENDED**

1. Jawahar Lal, Cost Accounting, Tata McGraw Hill New Delhi
2. B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi
3. Bhabator Banerjee, Cost Accounting –Theory and Practice, PHI Pvt. Ltd, New Delhi.
4. H. V. Jhamb, H. V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt Ltd, New Delhi
5. M. N. Arora, Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
6. M.C. Shukla, T.S. Grewal and M P. Gupta, Cost Accounting, Text and Problems, S. Chand & Co. Ltd., New Delhi
7. S.P. Jain and K. L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar
8. S. N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems, Shri Mahabir Book Depot, New Delhi



### **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**

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. Analysis of financial statements of companies- 05 marks
2. Preparation of budget- 10 marks
3. Preparation of graph- 05 marks
4. Weightage for attendance: 05 marks

#### **B) External End Semester Examination**

Viva-voce- 25 marks

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**B.COM. SIXTH SEMESTER (CBCS)**

**DIGITAL MARKETING AND E-COMMERCE-IV (SEC-4)**

**C.No. UBCTS613**

**Credits: 4**

**Time: 2 Hours**

**Max Marks = 100**

**Internal assessment= 10(Theory),  
25(Practical)**

**External Exam = 40 (Theory),  
25 (Practical)**

**(Syllabus for examination to be held in 2023, 2024, 2025)**

**OBJECTIVES: To provide knowledge to students about use of e commerce in the day to day business world.**

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

**CO1** understand the basics of E-commerce.

**CO2** familiarize with the planning of online business operations.

**CO3** develop skills for using electronic payment systems

**CO4** develop skills for managing online shopping portals

**COURSE CONTENTS**

**SKILL THEORY COURSE**

**UNIT- 1: INTRODUCTION**

Meaning & definition of E- Commerce; Forces fuelling electronic commerce; Types of electronic commerce- B2B, B2C, C2C, C2B; Different types of online intermediaries; Functions, benefits and constraints of e-commerce, Scope of e-commerce ; Application of electronic commerce.

**UNIT II: PLANNING ONLINE-BUSINESS**

Nature and dynamics of the internet; Typical business models in EC, web- site design : web sites as market place; e-commerce , pure online vs. brick and click business; Requirements for an online business design , Procedure for developing and deploying the system.

**SKILL PRACTICAL COURSE**

- 1) **A case study** on an online shopping portal (including introduction, objectives, business scenario, user experience of online shopping E-Commerce Portal).



**2) Submission of project file pertaining to (any/all) the following topics:**

- i) Net Banking
- ii) E payment methods, features of successful e payment methods;
- iii) Types of electronic cards ;
- iv) E-Wallets- Meaning & application;
- v) E cash and innovative payment methods;

**3) Viva-voce** (pertaining to the case study undertaken, project file submitted and all the contents covered under Skill Theory Course).

**BOOKS RECOMMENDED**

1. Kalakota, R. and Whinston, A.B. Electronic Commerce, Pearson Education.
2. Turban, E., King, D., Lee, J. and Viehland, D. Electronic Commerce 2004- A Managerial Perspective, Pearson Education.
3. Agrawala, K.N., Lal, A. and Agarwala, D ng]65cub . Business on the Net An Introduction to the Whats and Hows of e-commerce, Macmillan India Ltd.
4. Bajaj, D.N. E-commerce, Tata McGraw Hill Company, New Delhi.
5. E Turban et al. Electronic Commerce A Managerial Perspective, Pearson Education, Asia.
6. Divan, P. and Sharma, S. Electronic Commerce-A Manager's Guide to e-Business, Vanity Books International, Delhi.
7. Dietel, H.M., Paul, J. and Steinbuhler, K. E-business and E-commerce for Managers, Pearson Education.
8. Greenstein, M. and Feinman. T.M. Electronic Commerce Security, Risk Management and Control, Tata McGraw Hill.
9. Kosiur, D. Understanding Electronic Commerce, Prentice Hall of India Private Ltd.
10. Whitely, D. E-Commerce, McGraw Hill, New York.

**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**

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 undertaken by the students- 10 marks

2. Project file to be submitted by the students- 10 marks

3. Weightage for attendance- 05 marks

#### **B) External End Semester Examination**

Viva-voce- 25 marks

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### B.COM SIXTH SEMESTER (CBCS)

### BUSINESS ENVIRONMENT (DSE-3)

C.No. UBCTDSE603

Credit: 6

Time: 3 Hours

Max Marks = 100

Internal Assessment = 20

External Exam. = 80

(Syllabus for examination to be held in 2023, 2024, 2025)

**OBJECTIVE:** To expose the students to various environmental factors related to the business.

#### **COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 learn the basics of business environment.

CO2 understand the economic environment in which business prevails.

CO3 analyze political and legal environment pertaining to business.

CO4 gaining knowledge regarding socio-cultural environment.

CO5 understanding natural and technological environment.

#### **COURSE CONTENTS**

##### **UNIT-I: BUSINESS AND ITS ENVIRONMENT**

Introduction to business; Characteristics of modern business; Scope of business; Concept and nature of business environment; Constituents of business environment: Internal, external, Micro and Macro environment; Impact of business environment on business decision; Techniques for environmental analysis: Strength, Weakness, Opportunities and Threat analysis (SWOT), Political, Economic, Socio-Cultural and Technological (PEST) analysis, Porter's Five Forces Model-Analysis; Steps in environmental forecasting.





## **UNIT-II: ECONOMIC ENVIRONMENT**

Concept and nature of economic environment; Critical elements of economic environment; Basic economic systems: Capitalism, socialism, mixed; Comparison among three economic systems; New economic policies: Liberalization, privatization and globalization; Foreign Exchange Management Act ( FEMA); Monetary and fiscal policies.

## **UNIT-III: POLITICAL AND LEGAL ENVIRONMENT**

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

## **UNIT -IV: SOCIO-CULTURAL ENVIRONMENT**

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

## **UNIT –V: NATURAL AND TECHNOLOGICAL ENVIRONMENT**

Natural environment: Meaning; Impact of business activities on environment: Air pollution, noise pollution and water pollution; Concept and nature of technological environment; Elements of technological environment; Technology and society; Economic effect of technology; Technology policy of India (latest); Steps for selecting appropriate technology and its adaptation.

## **BOOKS RECOMMENDED**

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



**NOTE FOR PAPER SETTER**

The external examination shall consist of three sections:

**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.

## GOVERNMENT COLLEGE FOR WOMEN PARADE

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### B.COM SIXTH SEMESTER (CBCS)

### INDIAN BANKING SYSTEM (DSE-3)

C.No.UBCTDSE604

Credit: 6

Time: 3 Hours

Max Marks = 100

Internal Assessment = 20

External Exam. = 80

(Syllabus for examination to be held in 2023, 2024, 2025)

**OBJECTIVE** This course aims at creating awareness among the students regarding Indian banking system.

#### **COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understanding the meaning and scope of Indian banking.

CO2 know about the structure and functions of central banking.

CO3 familiarise the students with commercial banking, credit creation and NPA.

CO4 develop insight into rural banking in India including cooperative banks, RRBs and NABARD.

CO5 know the need of development banking in the country.

#### **COURSE CONTENTS**

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

History of Indian banking system; Indigenous banks: Importance and limitations; Modern Banking System; Role of Banks in Economic Growth and Development; Recommendations of Narsimham Committee on Banking sector reforms; Nationalization of banks: Pros and cons.

##### **UNIT - II CENTRAL BANKING (12 hours)**

Reserve Bank of India: History, functions and critical analysis of its working; Credit Control as a function of RBI; Instruments of Monetary Policy: Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Repo Rate & Reverse Repo Rate and Open Market Operations – their critical analysis; Other banking services- fund based services, non-fund based services; Banking channels.

**UNIT - III COMMERCIAL BANKS (12 hours)**

Definition, Structure and Functions of Commercial Banks in India; RBI and Commercial Banks; Process of Credit Creation; Problem of NPA in Indian Commercial Banks; Foreign Banks Roles; advantages and disadvantages of foreign banks.

**UNIT - IV RURAL BANKING AND DEVELOPMENT BANKING (12 hours)**

Definition, Structure and Functions of Rural Banking in India; Structure, Objectives and Functions of NABARD; Functions of Cooperative Banks; Objectives and Functions of NABARD, SIDBI and IFCI.

**UNIT – V MODERN BANKING (12 hours)**

Modern Banking Reforms: Narsimham Committee Report-1 (1991), Narsimham Committee Report-2 (1998); Capital Adequacy Norms: Tier-1 and Tier-2; E-banking: Modern technology in banks; Critical Analysis of modern technology in banks.

**BOOKS RECOMMENDED**

1. Indian Institute of Banking and Finance. Legal Aspects of Banking Operations MacmillanIndia Ltd., New Delhi.
2. Srivastava.P.K. Banking Theory & Practice, Himalaya Publishing House, New Delhi.
3. Gordan E.and Natarajan,K.. Banking Theory- Law & Practice, Himalaya Publishing House, New Delhi.
4. Khan, M. Y. Indian Financial System, Tata McGraw Hill, Noida.
5. Varshney,P.N.. Banking Law Practice, Himalaya Publishing House, New Delhi.

**Note: Latest edition of readings may be used.**

**NOTE FOR PAPER SETTER**

The external examination shall consist of three sections:

**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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**B.COM SIXTH SEMESTER (CBCS)**

**RETAIL MANAGEMENT (DSE-3)**

**C.No.UBCTDSE605**  
**Credit: 6**  
**Time: 3 Hours**

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

**(Syllabus for examination to be held in 2023, 2024, 2025)**

**OBJECTIVE:** The objective of the course is to providing insights on retail operations so as to enable the students to become good retail planners and decision makers.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 understand the concept of retailing.
- CO2 understand the behaviour of retail consumer.
- CO3 know about the merchandise management.
- CO4 understand the importance of store management.
- CO5 learning emerging trends in retailing.

**COURSE CONTENTS**

**UNIT-1: INTRODUCTION**

Meaning & definition of retailing; Retailer's role in a distributional channel: Prospects of retailing in India; Types of retailers; Multi channel retailing: Meaning and importance; Franchising: Types, advantages and challenges; Franchising in India.

**UNIT-II: UNDERSTANDING THE RETAIL CONSUMER**

Retail consumer behavior; Factors influencing the retail consumer; Consumer decision making; Market segmentation and retail strategy, retail value chain; Building a Sustainable Competitive Advantage: Customer Loyalty, Location, Human Resource Management, Distribution and Information Systems, Unique Merchandise and Vendor Relations; Strategic Retail Planning Process.



### **UNIT III : MERCHANDISE MANAGEMENT**

Meaning, organizing the buying process by categories; Setting objectives for the merchandise plan; Sales forecasting, the assortment planning process; Buying merchandise: Branding options available to retailers, private labeling, international sourcing decisions, pricing strategy; Price adjustments: Markdowns, Coupons, Rebates and Price Bundling; Multiple Unit Pricing And Variable Pricing.

### **UNIT IV : STORE MANAGEMENT**

Responsibilities of store managers, store planning, location planning; Store design & the retail image mix, the space mix; Effective retail space management, store layout, floor space management and visual merchandising and displays

### **UNIT-V: EMERGING TRENDS IN RETAILING**

Changing nature of retailing; Organized retailing; Modern retail formats, E-tailing, challenges faced by retail sector

### **RECOMMENDED BOOKS**

1. Retail Management, Michael Levy & Barton A Weitz, Tata McGraw Hill
2. Retailing Management, Gibson C Vedamani , Jaico Publishing House, Mumbai
3. Retail Strategies- Understanding Why We Shop, Jim, Jaico Publishing House, Mumbai
4. Retail Management, Dunne Lusch, South Western Cengage Learning
5. Store Management, K.S. Menon, Macmillan India Ltd.,
6. Retailing Management, Text and Cases, Swapna Pradhan, Tata Mc Graw Hill.
7. Retail Management, Bajaj, Tulli & Shrivastava, Oxford University Press
8. International Retail Marketing Strategies, Dr. Ramkishen Y., Jaico Publishing House, Mumbai.

### **NOTE FOR PAPER SETTER**

The external examination shall consist of three sections:

**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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**B.COM SIXTH SEMESTER (CBCS)**

**FINANCIAL MANAGEMENT (DSE-4)**

**C.No.UBCTDSE606**  
**Credit: 6**  
**Time: 3 Hours**

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

**(Syllabus for examination to be held in 2023, 2024, 2025)**

**OBJECTIVE: The objective of this course is to provide basic knowledge of concept, principles and practices of financial management.**

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 explain the nature and scope of financial management as well as time value of money and risk return trade off
- CO2 analyze capital budgeting process and capital budgeting techniques
- CO3 estimate various capital structure theories and factors affecting capital structure decisions in a firm
- CO4 critically examine various theories of dividend and factors affecting dividend policy
- CO5 evaluate working capital requirement

**COURSE CONTENTS**

**UNIT- I FINANCE FUNCTIONS (12 hours)**

Concept, definitions and nature of financial management; Finance functions- Investment, financing and dividend policy decisions; Role of finance manager; Goals of financial management, time value of money, risk and return (theory only)

**UNIT - II CAPITAL BUDGETING (12 hours)**

Capital budgeting- Meaning and significance; Techniques of capital budgeting- Conceptual perspectives of various techniques of capital budgeting with their merits and demerits- Payback period, average rate of return, net present value, profitability index and internal rate of return. Numerical Basic problems related to payback period method and net present value





### **UNIT - III CAPITAL STRUCTURE (12 hours)**

Capital structure decision- EBIT, EBT analysis, factors affecting capital structure; Operating and financial leverage; Concept of Capitalisation; Over capitalisation and under capitalization, causes and remedies (theory only)

### **UNIT - IV COST OF CAPITAL (12 hours)**

Concept and importance of cost of capital and finance decision, significance, cost of debt, preference shares and equity shares, weighted average cost of capital and marginal cost of capital.

### **UNIT - V WORKING CAPITAL MANAGEMENT & DIVIDEND DECISIONS (12 hours)**

Working capital management- Concept, factors affecting working capital, calculation of working capital requirements; Working capital financing; Concept of dividend, factors affecting dividend decisions; Types of dividend decisions.

### **RECOMMENDED BOOKS**

1. Khan, M.Y. and Jain, P.K. Financial Management, Tata McGraw Hill, New Delhi
2. Chandra, P. Fundamentals of Financial Management, Tata McGraw Hill, New Delhi.
3. Rustagi, R.P. Strategic Financial Management, Sultan Chand & Sons, New Delhi
4. Reddy, G.S. Financial Management-Principles and Practices, Himalaya Publishing House, New Delhi.
5. Bhalla, V.K. Financial Management, Anmol Publications, New Delhi
6. Van Horne, J.C. Financial Management Policy, Prentice Hall of India, New Delhi
7. Singh, J.K. Financial Management-Text and Problems, Dhanpat Rai and Company, New Delhi

**Note: Latest edition of readings may be used.**

### **NOTE FOR PAPER SETTER**

The external examination shall consist of three sections:

**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.

## GOVERNMENT COLLEGE FOR WOMEN PARADE

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### B.COM SIXTH SEMESTER (CBCS)

#### BUSINESS ETHICS (DSE-4)

C.No . UBCTDSE608

Credit : 6

Time: 3 Hours

Max Marks= 100

Internal Assessment = 20

External Exam= 80

(Syllabus for examination to be held in 2023, 2024, 2025)

**OBJECTIVE** To enable the students with the concept and role of business ethics. It also acquaints them with the Indian ethos and values for managers.

#### **COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understand significance and concept of business ethics.

CO2 able to learn how ethics are managed.

CO3 gather knowledge about legal aspects of business ethics.

CO4 role of ethics in different functional areas of management.

CO5 know about Indian ethos for managers.

#### **COURSE CONTENTS**

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

Concept and features of business ethics; Sources, need and benefits of business ethics; Evolution of business ethics; Arguments for and against business ethics; Economic issues, competitive issues, regulatory & philanthropic issues; Framework for ethical decision making in business.

##### **UNIT - II MANAGEMENT OF ETHICS (12 hours)**

Management of ethics- Ethics analysis [Hosmer model]; Ethical dilemma; Ethics for managers; Role of ethical managers; Comparative ethical behaviour of managers; Code of ethics; Competitiveness, profitability and ethics; Cost of ethics in corporate ethics evaluation.



### **UNIT - III LEGAL ASPECTS OF ETHICS (12 hours)**

Political & legal environment; Provisions of the Indian constitution pertaining to business; Salient features of Competition Commission of India (CCI) and FEMA; Social – cultural environment and their impact on business operations; Salient features of Indian culture and values; Ethics in functional areas of marketing, HRM and finance.

### **UNIT - IV FUNCTIONAL MANAGERS ETHICS (12 hours)**

Ethics in production, ethics in finance, ethics in marketing, ethics in HRM; Ethics for professionals; Ethical organisation, ethical committees and ethical officers, ethical training for managers; Ethics communication systems; Role of regularly bodies for promoting ethics in business.

### **UNIT - V INDIAN ETHOS FOR MANAGERS (12 hours)**

Ethics and materialism; Ethics and values; Ethics and religion; Ethics and culture; Indian ethos and values for managers; personal values and ethical decision making; Family values and ethics for business; Cross cultural influence on business ethical decisions.

### **BOOKS RECOMMENDED**

1. Fernando, A. C. Business Ethics An Indian Perspective, Dorling Kindersley, Pearson Education, New Delhi.
2. Banerjee, B. P. Foundations of Ethics in Management, Excel Books, New Delhi,
3. Beauchamp, T. L. and Norman E. B. Ethical Theory and Business, Prentice Hall, New Delhi.
4. Boatright, J. R. Ethics and the Conduct of Business, Pearson Education, New Delhi.
5. Bhatia, S. K. Business Ethics and Corporate Governance, Deep and Deep Publication Pvt. Ltd., New Delhi.
6. Sherlekar, S.A. Ethics in Management, Himalaya Publishing House, New Delhi

**Note: Latest edition of readings may be used.**

### **NOTE FOR PAPER SETTER**

The external examination shall consist of three sections:

**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.

**GOVERNMENT COLLEGE FOR WOMEN PARADE****(An Autonomous College) NAAC accredited 'A'****B.COM SIXTH SEMESTER (CBCS)****LEADERSHIP AND TEAM DEVELOPMENT (DSE-4)****C.No. UBCTDSE609****Credit : 6****Time: 3 Hours****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in 2023, 2024, 2025)**

**OBJECTIVE** The underlying objective of this course is to create an in-depth understanding of the concept of leadership and team building as well as help undergraduate students to examine leadership in contemporary context and learn principles of building highly effective teams.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 gain theoretical and practical knowledge to evaluate leadership skills, styles and strategies in contemporary world so as to become a successful leader and effective employee in organization
- CO2 understand the group dynamics and group decision making so as to develop acumen to utilize the leadership and team building concepts, tools and techniques to handle the complex organisational problems at different levels.
- CO3 recognize the dynamics of group decision making.
- CO4 understand the working of various teams in organisations.
- CO5 evaluate the role of women as leader and using various social media platforms as effective means of communication in contemporary world as a leader.

**COURSE CONTENTS****UNIT - I LEADERSHIP (12 hours)**

Styles and attributes of Leadership; Transactional and transformational leadership; Ethical leadership, culture and leadership (the emerging trends in leadership are to be discussed with case studies and projects).

**UNIT - II GROUPS AND GROUP PROCESSES (12 hours)**

The nature and types of groups; Group dynamics- group cohesion, group roles and group norms, threat to group effectiveness; Managing group and inter-group dynamics; Managing culturally diverse groups.

**UNIT - III LEADERS AND GROUP DECISIONS (12 hours)**

Group decision making; Power and influence in teams; Leadership and team empowerment; Challenges in team decision making.

**UNIT - IV TEAM BUILDING AND TEAM EFFECTIVENESS (12 hours)**

Group vs. team; Evolution of group into teams; Stages of team development (team development case studies); Emotionally intelligent teams; Characteristics of effective team; Collaborative communication in teams; Problem solving and conflict resolution in teams.

**UNIT - V EMERGING TRENDS IN LEADERSHIP (12 hours)**

Women in leadership; Leadership skills- Coaching and mentoring; Leadership and social media. Practical case studies can be used in teaching various units.

**BOOKS RECOMMENDED**

1. Luthans, F. Organisational Behavior, McGraw-Hill International Editions.
2. Robbins, S. T., Judge, T. A., & Hasham, E. S. Organisational Behavior, Pearson.
3. Singh, K. Organisational Behavior Texts & Cases (3rd Edition), India Pearson.
4. Greenberg, J., & Baron, R. A. Behavior in Organisations, Prentice Hall of India Pvt.Ltd., New Delhi.
5. Hersey, P. K., Blanchard, D., & Johnson, D. Management of Organisational Behavior Leading Human Resources, Pearson Education.

**Note: Latest edition of the readings may be used.**

**NOTE FOR PAPER SETTER**

The external examination shall consist of three sections:

**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.



**GOVERNMENT COLLEGE FOR WOMEN PARADE  
(An Autonomous College) NAAC accredited 'A'****B.COM SIXTH SEMESTER (CBCS)****SALES MANAGEMENT (GE)****C.No.UBCTGE610****Credit: 6****Time: 3 Hours****Max Marks = 100****Internal Assessment = 20****External Exam. = 80****(Syllabus for examination to be held in 2023, 2024, 2025)**

**OBJECTIVE:** The primary goal of this course is to train students in the methods of sales management and to provide knowledge about the basic functions of sales force management.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understand the concept of sales management.

CO2 understand need and functions of sales organization.

CO3 know about recruitment and training in sales organizations

CO4 learn how sales force is evaluated and motivated.

CO5 understand process of selling.

**COURSE CONTENTS****UNIT I: INTRODUCTION**

Sales management: Definition and meaning, objectives, sales research; Sales forecasting methods;

Sales planning: Goal setting, performance measurement, diagnosis and corrective actions.

**UNIT-II: SALES ORGANIZATION**

Meaning, Need and Structure of Sales organizations:, Functions and responsibilities of sales manager; Planning for major customers and sales budget; Specific characteristics of a successful salesman.

**UNIT-III: RECRUITMENT AND TRAINING**



Recruitment: Types, advantages and disadvantages; Steps in selection process; Training: Need, importance and methods; Sales territory: Importance and types

#### **UNIT- IV: SALES FORCE MOTIVATION & EVALUATION**

Sales force motivation: Financial and Non-Financial Motivation Techniques; Sales Meetings, Sales Contests, Sales Compensation: Monetary and Non-monetary Compensation Methods; Sales force performance evaluation: Meaning, Methods, Process, Advantages and Disadvantages; Sales controlling activities: Sales records and reporting systems.

#### **UNIT-V: PROCESS OF SELLING**

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

#### **BOOKS RECOMMENDED**

1. Building a Winning Sales Team, Gini Graham & Scott
2. Sales Management Handbook, Forsyth Ptrick
3. Professional Sales Management, Anderson, Hair and Bush
4. Motivation and Job Satisfaction, :M.D. Pestonjee
5. Sales Management, Richard Still, Edward W. Cundiff

**Note: Latest edition of readings may be used.**

#### **NOTE FOR PAPER SETTER**

The external examination shall consist of three sections:

**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.

**GOVERNMENT COLLEGE FOR WOMEN PARADE****(An Autonomous College) NAAC accredited 'A'****B.COM SIXTH SEMESTER (CBCS)****INDIAN ECONOMY (GE)****C.No.UBCTGE612****Credit: 6****Time: 3 Hours****Max Marks = 100****Internal Assessment = 20****External exam. = 80****(Syllabus for examination to be held in 2023, 2024, 2025)**

**OBJECTIVE:** This course enables the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economics analysis and policy framework.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understanding basic issues in economic development

CO2 understanding issues in Indian planning

CO3 gain knowledge regarding policy regimes

CO4 understand the growth, development and structural change in Indian economy

CO5 understand foreign trade and industrial policy, fiscal and monetary policy

**COURSE CONTENTS****UNIT - I BASIC ISSUES IN ECONOMIC DEVELOPMENT**

Characteristics of developing economies with special reference to India; Capital formation (Physical and human), role of technological sustainability, Role of institutional factors in economic development

**UNIT - II ISSUES IN INDIAN PLANNING**

Objectives of economic planning; critical evaluation of economic planning with reference to Growth, self-reliance, employment generation, inequality reduction, poverty removal modernization and competitiveness and economic reforms; Saving and investment; Mobilization of internal and external financial resources.



### **UNIT - III POLICY REGIMES**

- a) The evolution of planning and import substituting industrialization.
- b) Economic reform and liberalization.

### **UNIT - IV GROWTH, DEVELOPMENT AND STRUCTURAL CHANGE**

- a) The experience of growth, development and structural change in different phases of growth and policy regimes across sectors and regions.
- b) The institutional framework Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power.
- c) Changes in policy perspective on the role of institutional framework after 1991.

### **UNIT - V SECTOR-WISE TRENDS AND ISSUES**

- a) Industries policy pre and post 1991; Relative roles of large and small scale; Public vs. private sector; The role and forms of foreign capital (Foreign institutional capital, Foreign Direct Investment).
- b) Foreign Trade- Role and importance of foreign trade in India. The balance of trade and balance of payments situation.
- c) Price- Monetary and fiscal policies.

### **BOOKS RECOMMENDED**

1. Todaro, M.A. Economic Development in the Third World, Addison –Wesley. Chs1-3
2. Uma, K. Indian Economics Since Independence, Academic Foundation
3. Deepashree. Indian Economy, Performance and Policies, New Delhi, Anne Book Pvt. Ltd.
4. Arvind, V. Accelerating Growth and Poverty Reduction A Policy Framework For India's Development.

**Note: Latest edition of text books may be used.**

### **NOTE FOR PAPER SETTER**

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.