

GOVERNMENT COLLEGE FOR WOMEN PARADE
(An Autonomous College) NAAC accredited 'A'
B.COM FIFTH 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	
Any one ❖ Cost Accounting ❖ Digital Marketing and E-Commerce-III	UBCTS501 UBCTS512	SEC-3	4	4	
Group I: Any one ❖ Auditing ❖ Security Analysis and Portfolio Management ❖ Fundamentals of Marketing Group II: Any one ❖ Personal Tax Planning ❖ Statistics for Managers ❖ Project Management	UBCTDSE502 UBCTDSE504 UBCTDSE505 UBCTDSE507 UBCTDSE508 UBCTDSE509	DSE-1 DSE-2	6 6	12	
Any One ❖ Public Finance ❖ Tourism Management	UBCTGE510 UBCTGE511	GE	6	6	
Total Credit					24

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



B.COM FIFTH SEMESTER (CBCS)

COST ACCOUNTING (SEC-3)

C.No: UBCTS501
Credit: 4
Time: 2 Hours

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 familiarize and acquaint the student with application of cost accounting techniques.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understand thoroughly the conceptual framework of cost accounting; prepare cost sheet and tender.

CO2 understand the accounting and control of material cost and labour.

CO3 develop skills for preparing the cost sheet of a company.

CO4 develop skills for undertaking comparative analysis of cost sheets of two or more companies.

COURSE CONTENTS

SKILL THEORY COURSE

UNIT I: INTRODUCTION AND METHODS OF COSTING

Meaning, scope, objectives, advantages and limitations of cost accounting; Difference between cost accounting and financial accounting; Items excluded from cost accounts; Cost concepts and classifications; Elements of cost; Costing-An aid to management; Process costing: Meaning and features; Concepts of normal and abnormal wastage and abnormal gain; Contract costing: Meaning and types of contracts; Concept of retention money and work in progress

Numerical: Preparation of cost sheet and tender (Quotation) and preparation of contract accounts and its reflection of items in the balance sheet.

UNIT II: ACCOUNTING FOR MATERIALS AND LABOUR

Meaning and classification of materials; Meaning and objectives of store keeping. Concept of direct and indirect labour; Idle time-Meaning and causes; Methods of wage payment.



Numerical: Requisition for stores- Calculation of re-ordering level and Economic Ordering Quantity (Formula method only)

Methods of valuing/Pricing material issues-First in First Out, Last in First Out, Simple average cost and weighted average cost method;

Computation of wage incentives under Halsey plan, Rowan plan, Taylor's differential piece rate system.

SKILL PRACTICAL COURSE

1. Preparation of a Simple/ typical cost sheet with imaginary figures
2. Comparative analysis of the cost sheets of two manufacturing business houses
3. Viva-voce (pertaining to the contents covered under Skill Theory Course and the project report submitted).

BOOKS RECOMMENDED

- | | |
|-----------------------------------|---|
| 1 Narang, K.L & Jain, S.P. | Cost Accounting: Theory and Practice, Kalyani Publishers, New Delhi. |
| 2. Khan and Jain | Cost Accounting. Tata McGraw, New Delhi. |
| 3. Jain, I.C. & Nigam, B.M.L. | Cost Accounting Principles and Practice, Prentice Hall of India, New Delhi. |
| 4. Pillai, R.S.N and Bhgavati, V. | Cost Accounting, Pub. S. Chand & Co. Ltd., New Delhi. |
| 5. Iyengar, S.P. | Cost Accounting, Sultan Chand & Sons, 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 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

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) Question 1 and 2 shall be set from Unit I and Unit II resp.
- ii) Question 3 shall be comprised of 2 parts of equal weightage selecting one part from Unit I (6 marks) and other from Unit II (6 marks)
- iii) 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. Project Report to be submitted by the students- 20 marks
2. Weightage for attendance- 5 marks

B) External assessment

Viva-voce- 25 marks

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



B.COM. FIFTH SEMESTER (CBCS)

DIGITAL MARKETING AND E-COMMERCE-III (SEC-3)

C.No. : UBCTS512

Credit: 4

Time: 2 Hours

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 provide exposure and develop the basic skills of the students regarding digital marketing and e-commerce.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understand the concepts of e-mail marketing and mobile marketing

CO2 develop the proficiency to understand the functioning of Facebook Marketing and LinkedIn Marketing

CO3 develop skills to understand the functioning of spreadsheet

CO4 develop the dexterity to design presentations in canva

COURSE CONTENTS

SKILL THEORY COURSE

UNIT-I: BASICS OF E-MAIL MARKETING AND MOBILE MARKETING

E-mail marketing: Types of e-mails, mailing list, e-mail marketing tools, e-mail deliverability and e-mail marketing automation.

Mobile marketing: Introduction, mobile usage, mobile advertising, mobile marketing tool kit and features of mobile marketing.

UNIT-II: FACEBOOK MARKETING AND LINKEDIN MARKETING

Facebook Marketing- Introduction, Facebook for business, Anatomy of an Ad Campaign, role of adverts- Types and targeting, Adverts Budget and scheduling, Adverts objective and delivery.

LinkedIn Marketing- Introduction and importance, LinkedIn strategies, Sales Leads Generation using LinkedIn, content strategies.



SKILL PRACTICAL COURSE

Spreadsheet concepts: Managing worksheets: Formatting, conditional formatting, entering data, editing, printing and protecting worksheets: Handling operators in formula, organizing charts and graphs, controlling worksheet views, naming cells and cell ranges.

Designing a presentation in Canva: Creation of account, choose design type, look through pre-made templates, choose template/design from scratch, add/edit design elements, add/edit text, download the canva creation.

BOOKS RECOMMENDED:

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

- 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

Total credits = 2

Maximum marks = 50 (Internal 25, External 25)

Evaluation strategy

A) Internal assessment

1. Practical Implementation: 20 marks
2. Weightage for attendance: 05 marks

B) External End Semester Examination

1. Practical Implementation- 10 marks
2. Viva-voce- 15 marks

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



B.COM FIFTH SEMESTER (CBCS)

AUDITING (DSE-1)

C.No. UBCTDSE502
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: To provide knowledge of auditing principles, procedure and techniques in accordance with current requirements and professional standards.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 develop an understanding of meaning, objectives and types of auditing; its relationship with accounting.
- CO2 understand the audit procedures and techniques and their essence for management.
- CO3 differentiate between internal check, internal control and internal audit.
- CO4 comprehend vouching and verification of different items.
- CO5 develop an understanding relating to company auditor and auditor's report.

COURSE CONTENTS

UNIT: I INTRODUCTION

Auditing – Meaning, objectives, Classification of Audit. Difference between: a) Accountancy and Auditing; b) Auditing and Investigation. Basic Principles governing an Audit as per Audit and Assurance standard (AAS-I). Advantages and Limitations of Audit. Conduct of Audit : Continuous audit, Periodical Audit and Interim Audit. Auditing in Electronic Data. Processing environment (EDP)– Meaning, Problems and approaches. Computer Assisted Audit Techniques (CAAT) - Meaning, Need and Types.

UNIT: II AUDIT PLANNING, PROCEDURE AND TECHNIQUES

Steps to be taken before commencement of an Audit. Audit Programme – Advantages and Disadvantages. Documentation – Meaning, Purpose, Audit note book.



Audit working papers – Meaning, purpose and essentials of good working papers – Ownership and custody of working papers. Audit evidence – Concept, need, types, procedures, techniques of obtaining evidence.

UNIT: III INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT

Internal Control – Definition, purpose, scope, elements of Internal Control, limitations. Auditor and Internal Control. Internal Check – meaning, objectives, principles, advantages and disadvantages, Internal Audit- meaning, objectives, regulatory requirements as per Companies Act 2013, Reliance on Internal Auditors work by statutory Auditor.

UNIT: IV VOUCHING AND VERIFICATION

Vouching – meaning, objectives, kinds of vouchers. Points to be noted while vouching, Vouching of cash book, Verification – meaning and objectives. Verification of assets and liabilities : land and building, plant and machinery, investments, stock-in-trade, trade debtors, cash in hand, sundry creditors loans, share capital and contingent liabilities.

UNIT: V COMPANY AUDITOR

Qualifications, Disqualifications, Appointment, Rotation, Remuneration, Removal of Auditor, Audit Ceiling. Rights, Duties and Liabilities of an Auditor under Companies Act 2013. Auditors Report – Types and Contents.

BOOKS RCOMMENDED

1. Gupta, Kamal, Contemporary Auditing, TMH
2. Tandon, B.N., Principles of Auditing, S. Chand & Co.
3. Sharma, T.R., Auditing Principles & Problems, Sahitya Bhavan, Agra
4. Spicer & Pegler, Practical Auditing
5. Woolf, Emile, Auditing Today
6. Basu, Sanjib Kumar, Fundamentals of Auditing, Pearson
7. Auditing Assurance Standards and Guidelines issued by ICAI

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 FIFTH SEMESTER (CBCS)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (DSE-1)

C.N0.UBCTDSE504

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: To equip the students with advanced analytical tools, models and financial theory necessary for making sound investment decisions and optimum portfolio choice as well as understanding the paradigms by which financial securities are valued.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 explain security market and legal framework for security market in India.

CO2 understand different types of security market and role of SEBI.

CO3 examine EIC framework; conduct fundamental and technical analyses.

CO4 analyse two securities portfolio using Markowitz model and to explain CAPM and theory as well as Arbitrage pricing theory.

CO5 evaluate and revise the portfolio.

COURSE CONTENTS

UNIT-I: INTRODUCTION

The role of security markets in economy; the organisation and mechanics of Indian security markets; Classification of securities and their characteristics; Objective of the security analysis

UNIT-II: SECURITY MARKETS

Functions of an organised security market ; Mechanics of security trading ; Various types of security markets and their functions: Stock exchanges, Brief introduction to functioning of stock exchanges including BSE and NSE, trading and operation mechanism depository system; Role of SEBI with regard to secondary markets.



UNIT-III: PLAYERS IN PRIMARY AND SECONDARY MARKETS

The role and functions of various players and agencies in primary and secondary markets; Investor protection in primary and secondary market; Risk and return: Meaning, risk-return relationship.

UNIT IV: PORTFOLIO THEORY

Portfolio criteria: Efficient set, utility theory ; Portfolio selection and diversification; Concept & components of fundamental and technical analysis.

UNIT-V: PORTFOLIO MANAGEMENT

Meaning, objectives, size of portfolio; Selection basis and readjustment; Timings of disinvestment; Risk and investor preference; SEBI guidelines for portfolio managers.

BOOKS RECOMMENDED

1. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill Education Pvt. Ltd. New Delhi
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd, New Delhi
3. Donald E. Fischer & Ronald J. Jordan, Security Analysis and Portfolio Management, Prentice Hall of India Pvt. Ltd, New Delhi
4. V.A. Avadhani, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi.
5. Reilly, Investment Analysis and Portfolio Management, Thompson Publication
6. Shashi K. Gupta and Rosy Joshi, Security Analysis and Portfolio Management (Investment Management), Kalyani Publishers, New Delhi.
7. Preeti Singh – Himalaya Awadhani

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 FIFTH SEMESTER (CBCS)

FUNDAMENTALS OF MARKETING (DSE-1)

C.No. UBCTDSE505

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 objective of this course is to facilitate 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.
- CO5 familiarise with the current trends in marketing to take proactive measures while taking marketing decisions.

COURSE CONTENTS

UNIT-I: INSIGHT INTO MARKETING

Meaning, nature and scope of marketing; Fundamental marketing concepts; Marketing environment: Meaning and components; Marketing ethics & social responsibility; Marketing challenges; Market targeting: Meaning, process, strategies and importance; Meaning, characteristics, bases and significance of market segmentation; Meaning, strategies and importance of Positioning.

UNIT-II: RESEARCH AND INFORMATION SYSTEMS IN MARKETING

Market research: Concepts, features & role; Sources of data: Primary and Secondary; Steps in marketing research; Marketing information system: Meaning and Components; Marketing



intelligence system: Meaning and components. Consumer Buying Behaviour: Meaning and Process.

UNIT-III: PRODUCT, SERVICES AND BRAND MANAGEMENT

Concept & classification of products; Product life cycle: Strategies in different Stages; New product development; Product design, characteristics of good product design; Product packaging; Service marketing: 8Ps of Service Marketing; Brand management: Concept and Types.

UNIT-IV: DESIGNING PRICING AND DISTRIBUTION CHANNEL STRATEGIES

Pricing consideration & approaches: Pricing objectives & strategies, Factors considered when setting prices; Distribution channels functions: Meaning and factors influencing distribution channel decision; Channels managing decisions; Marketing communication: Advertising, sales promotion and personal selling.

UNIT V: EMERGING MARKETING TECHNIQUE

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; Role of Information technology in 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 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 FIFTH SEMESTER (CBCS)
PERSONAL TAX PLANNING (DSE-2)**

**C.No. UBCTDSE507
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: To provide basic knowledge of Income Tax and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the concept of tax planning, use the residential status to plan the scope of income and devise tax planning strategy in relation to agricultural income.
- CO2 apply critical thinking and problem solving skills related to minimization of tax liability of individuals with respect to salary income and understand how to develop efficient pay packages.
- CO3 devise tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income.
- CO4 use Indexation technique to reduce capital gains tax and learn about specific exemptions available from capital gains.
- CO5 use deductions to reduce taxable income and use rebates to reduce tax liability.

COURSE CONTENTS

UNIT - I CONCEPT OF TAX PLANNING (12 hours)

Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning; Case studies relating to tax planning, tax avoidance, tax evasion and tax management;

Tax Planning with reference to residential status- Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other



persons; Relationship between residential status and incidence of tax; Case studies relating to residential status; Double taxation relief under Sections 90 and 91; Provisions relating to concept of agricultural income; Composite income; Tax treatment and tax planning of agricultural income.

UNIT - II TAX PLANNING WITH REFERENCE TO SALARY INCOME (12 hours)

Tax planning in respect of salary income- Bonus, fees, commission and allowances; Valuation of perquisites; Allowances; Retirement benefits like gratuity, leave encashment, pension tax relief under Section 89 (1) (arrears of salary); Case studies based on designing pay package.

UNIT-III TAX PLANNING IN RELATION TO INCOME FROM HOUSE PROPERTY AND BUSINESS INCOME (12 hours)

Tax Planning in respect of self-occupied house property, let-out house property partly let out and partly self-occupied house property and property used for business or profession of the assessee.

- (i) Set-off and carry forward of house property losses.
- (ii) Tax planning related to Section 80C.
- (iii) Tax Planning related to business income covering
 - Presumptive schemes of computing business income (Section 44AD, 44ADA, 44AE)
 - Provisions relating to maintenance of accounts (Section 44AA)
 - Provisions relating to audit of accounts (Section 44AB)

UNIT - IV TAX PLANNING IN RELATION TO CAPITAL GAINS AND OTHER SOURCES (12 hours)

Tax planning with reference to long-term and short-term capital assets and choice of price inflation indexation; Capital gains on financial instruments; Tax planning in relation to gifts received from relatives and non-relatives.

UNIT - V OTHER AREAS OF TAX PLANNING (12 hours)

Income of others' liable for clubbing; Deductions under Sections 80C, 80CCD (1), 80CCD (1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB; Rebate under Section 87A.

BOOKS RECOMMENDED

1. Ahuja, G. and Gupta, R. Systematic Approach to Income Tax, Bharat Law House, Delhi
2. Singhania, V.K. and Singhania, M. Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi



3. Current Tax Reporter, Jodhpur.
4. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
5. Corporate Professionals Today, Taxmann, New Delhi.

Note: Latest edition of readings 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.

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



B.COM FIFTH SEMESTER (CBCS)

STATISTICS FOR MANAGERS (DSE-2)

C.No. UBCTDSE508
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: To develop an understanding of the basic statistical tools and their application in business, finance and economics.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand significance of statistics, methods of data collection and diagrammatic representation of data.
- CO2 acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools such as mean, median, mode.
- CO3 gather knowledge about descriptive statistical tools such as dispersion, skewness and kurtosis.
- CO3 understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.
- CO4 develop an understanding of the index numbers and their utility in daily life and stock market.
- CO5 know about price and quantity indices; become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

COURSE CONTENTS

UNIT-1: INTRODUCTION

Introduction: Meaning, functions, importance and limitations of statistics; Method of data collection; Primary data and secondary data; Diagrammatic representation of data- Line diagrams, bar diagrams, pie charts and divided-bar diagrams; Diagrammatic representation of



a frequency distribution: Frequency polygon, histogram, ogive and pie-chart.

UNIT –II: MEASURES OF CENTRAL TENDENCY

Definition, objectives and characteristics of measures of central tendency; Types and properties of averages; Computation of Arithmetic Mean, Harmonic Mean, Median, Mode, Quartiles, Deciles, Percentiles.

UNIT-III: MEASURES OF DISPERSION AND SKEWNESS

Meaning, definitions; Types: Range, quartile deviation, mean deviation, standard deviation, coefficient of variation; concepts, meaning and types of Skewness.

UNIT-IV: CORRELATION AND REGRESSION

Correlation analysis: Meaning, Concept, Types and Methods of correlation; Calculation of the correlation coefficient from ungrouped data using Karl Pearson's coefficient of correlation and Spearman's rank correlation coefficient. Regression analysis: Computation of two lines of regression.

UNIT –V: INDEX NUMBERS AND TIME SERIES ANALYSIS

Index numbers: Definition, characteristic and uses of index numbers; Methods of constructing price and quantity indices using Laspeyres', Paasches' and Fisher method and Factor Reversal Test; Time series analysis: Components of time series and calculation of trend by moving average method and least square method.

BOOKS RECOMMENDED

1. R.I. Levin & D.S. Rubin, Statistics for Management, Pearson Education
2. Amir D. Aczel & Jayavel Sounderpandian, Complete Business Statistics, Tata McGraw-Hill
3. R.S Bhardwaj, Business Statistics, Excel Books
4. S P Gupta & M.P. Gupta, Business Statistics, Sultan Chand & Sons
5. G. C. Beri, Statistics for Management, Tata McGraw- Hill
6. A.M Goon, M.K Gupta & B, Dasgupta, Basic Statistics, World Press.
7. Hoel & Jessen, Basic Statistics for Business and Economics, John Wiley & Sons, New York.
8. Anderson, Sweeney and Williams, Statistics for Business and Economics, West Publishers.

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 questions 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 FIFTH SEMESTER (CBCS)

PROJECT MANAGEMENT (DSE-2)

C.No. UBCTDSE509

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: To enable the students to evolve a suitable framework for the preparation, appraisal, monitoring and control of industrial projects.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 familiarize with the concept of project management and its attributes.

CO2 understand project planning and project analysis.

CO3 perform project appraisal.

CO4 examine project risk and conduct performance assessment and quality management of the project.

CO5 learn cases in project management.

COURSE CONTENTS

UNIT - I INTRODUCTION

Concept and attributes of project; Identification of investment opportunities; Project life cycle; Role of project manager; Project management information system; Project management process and principles; Relationship between project manager and line Manager; Project stakeholder analysis; Project- planning, monitoring and control of investment projects; Pre- feasibility study.

UNIT - II PROJECT PREPARATION

Technical feasibility; Marketing feasibility; Financial planning- Estimation of costs and funds (including sources of funds); Loan syndication for the projects; Demand analysis and commercial viability (brief introduction to NPV); Project budget; Collaboration Arrangements; Tax considerations and legal aspects.



UNIT - III PROJECT APPRAISAL

Business criterion of growth, liquidity and profitability; Social cost benefit analysis in public and private sector; Investment criterion and choice of techniques; Estimation of shadow prices and social discount rate.

UNIT - IV PROJECT RISK AND PERFORMANCE ASSESSMENT

Project risk management- Identification, analysis and reduction; Project quality management; Project performance measurement and evaluation; Project report.

UNIT - V PROJECT MANAGEMENT TECHNIQUES & CASE STUDIES

Project management techniques (PERT & CPM) and 2 case studies.

BOOKS RECOMMENDED

1. Chandra, P. Project Preparation, Appraisal and Implementation, Tata McGraw Hill.
2. Gido, J. and James P. Clements. Project Management, Cengage Learning.
3. Gray, C.F., Larson, E.W. and Desai, G. Project Management The Managerial Process, McGraw Hill Education.
4. Barker, S. and Cole, R. Brilliant Project Management, Pearson.
5. Kharua, S. Project Management and Appraisal, Oxford Press University.

Note: Latest Editions of the 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 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.

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



B.COM FIFTH SEMESTER (CBCS)

PUBLIC FINANCE (GE)

C.N0.UBCTGE510

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 course aims to enlighten the students about the elements of public finances, elements of fiscal systems, policy and fiscal techniques.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understand the concept of public finance and its role in economic development.

CO2 get acquainted with the role and effects of public expenditure on economic growth.

CO3 gain knowledge about federal finance.

CO4 develop an understanding about the significance and drawbacks of public debt.

CO5 become aware about different instruments of financial administration.

COURSE CONTENTS

UNIT 1 : NATURE AND SCOPE OF PUBLIC FINANCE

Nature, definition, scope of public finance; Role of public finance in economic development; Principles of maximum social advantage ; Public revenue : Main sources of public revenue; Classification and importance of taxes; Significance, merits and demerits of direct and indirect taxes; Impact, shifting, incidence and effects of taxation; Significance of income tax and corporation tax

UNIT II: PUBLIC EXPENDITURE

Classification and cannons of public expenditure; Effects of public expenditure on – Production, distribution and economic growth; Role of public expenditure in economic



development, creation of employment opportunities, reduction in inequalities (Regional, income).

UNIT III: PUBLIC DEBT

Constitutional powers of Union and States, outstanding liabilities of the Union and the States; Management, utilisation and repayment of public debt; Effects of public debt on : money supply, economic growth and economic stability

UNIT IV: GST (GENERAL GOODS AND SERVICES ACT) – I

Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT Meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST).

UNIT-V: GST (GENERAL GOODS AND SERVICES ACT) - II

GST Law: An introduction including Constitutional aspects ; Levy and collection of CGST and IGST; Application of CGST/SGST/IGST Law ; Concept of supply including composite and mixed supplies; Charge of tax; Exemption from tax; Composition levy

BOOKS RECOMMENDED

1. Musgrave, R.A. and Musgrave P.A., Public Finance in Theory and Practice
2. Buchanan ,J.M.,The Public Finance
3. Hugh Dalton, Principles of Public Finance
4. Hansen, A.H. , Fiscal Policy and Full Employment
5. Ursula, Hicks, Public Finance
6. Bhargava, R.N., Theory and Working of Union Finance in India
7. Bhatia, H.L. , Public Finance
8. Mathur and Saxena, Public Finance

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 FIFTH SEMESTER (CBCS)

TOURISM MANAGEMENT (GE)

C.N0. UBCTGE511

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 course aims at imparting knowledge about the various concepts and principles related to tourism. It also highlights the tourism organizations, tourism product and emerging trends in tourism industry.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understand the concept and principles of tourism.

CO2 familiarise with managerial aspects of tourism.

CO3 gain knowledge about different tourism organisations and their role.

CO4 recognise the essence of ethics in tourism business.

CO5 develop an understanding about impact of tourism as well as emerging trends in tourism.

COURSE CONTENTS

UNIT I: TOURISM CONCEPTS AND PRINCIPLES

Tourism- Elements, nature and characteristics of tourism; Types of tourism and their characteristics; Typology of tourism; Factors affecting tourism industry; Historical development of tourism; Major motivations and deterrents to travel; Tourism industry structure and components: Attraction, accommodation, awareness, ancillary activities.

UNIT II: TOURISM MANAGEMENT AND TOURISM MARKETING

Tourism management: Concept, levels, process and functions of management; Managerial aspects of tourism-Tourism planning concept, process, levels; Types: Sectoral, spatial, integrated, complex, centralized and decentralized; Urban and rural tourism planning; Tourism Marketing: Concept and Tourism Marketing Mix.



UNIT III: TOURISM ORGANIZATIONS

Tourism organization: Concept, principles, role, and functions of tourism organizations- UNWTO, PATA, ICAO, IATA, ASTA, UFTAA, ITDC, JKTDC, FHRI

UNIT IV: TOURISM BUSINESS ETHICS AND LAWS

Tourism business ethics: Concept, role and applicability in travel and tourism industry; Law and legislation relating to tourist entry, stay, departure and tourist safety and security; Preservation and conservation of environment and wildlife.

UNIT V: TOURISM IMPACT AND EMERGING TRENDS WITH SPECIAL REFERENCE TO J AND K STATE

Economic, environmental and socio-cultural impact of tourism; Emerging tourism trends, Types of Tourism, Meetings, Incentives, Conferencing, Exhibitions(MICE), Sustainable Tourism And Digital Technology Tourism; National Green Tribunal's guidelines regarding tourism.

BOOKS RECOMMENDED

1. Tourism Principles and Practices, Sampad K. Swain & Jitendra M. Mishra, Oxford University Press
2. Tourism Principles and Practices, John R. Walker & Josielyn T. Walker, Pearson
3. Basics of Tourism, Krishan K, Kamra & Mohinder Chand, Kanishka Publishers

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.

