

GOVT. COLLEGE FOR WOMEN, PARADE GROUND

(An Autonomous College)

DEPARTMENT OF COMMERCE

Bachelor of Commerce (Honours)

B.Com (Hons.)

(Effective from July 2022 Onwards)



B.Com. (Hons) Third Semester

GOVT. COLLEGE FOR WOMEN, PARADE GROUND

(An Autonomous College)



DEPARTMENT OF COMMERCE

B.COM (HONS) THIRD SEMESTER

SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM FOR
B.COM (HONS)

SEMESTER THIRD			
DISCIPLINE SPECIFIC CORE COURSES (DSC)			
Human Resource Management	UBHTC-301	DSC-5	6
Income-Tax Law and Practice	UBHTC-302	DSC-6	6
Management Principles and Applications	UBHTC-303	DSC-7	6
GENERAL ELECTIVES (GE)			
<i>Any one of the following (GE-3)</i>			
Investing in Stock Markets	UBHTGE-304	GE	6
Office Management and Secretarial Practice	UBHTGE-305	GE	
Fundamentals of Marketing	UBHTGE-306	GE	
SKILL ENHANCEMENT COURSE (SEC)			
<i>(SEC-1)</i>			
Communication and Documentation in Business	UBHTS-310	SEC	4
TOTAL CREDIT			28

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU
(An Autonomous College) NAAC accredited 'A'



B.COM (HONS) THIRD SEMESTER (CBCS)

HUMAN RESOURCE MANAGEMENT (DSC-5)

C.No. UBHTC-301

Credit : 6

Time : 3 Hours

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 enable learners to understand the importance of human resources and their effective management in organizations.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understand basic nature and importance of human resource management.

CO2 analyze the current theory and practice of recruitment and selection.

CO3 realize the importance of performance management system in enhancing employee performance.

CO4 recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.

CO5 understand role of modern HRM in meeting challenges of changing business environment.

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Meaning, importance and scope of HRM; Evolution of HRM; Functions, status and competencies of HR manager; Human Resource Planning - quantitative and qualitative dimensions; Job analysis - meaning, purposes and steps involved in job analysis; Job description – Concept, contents and uses; and job specification – Concept and limitations; HR Policies.

UNIT - II RECRUITMENT, SELECTION & DEVELOPMENT (12 hours)

Recruitment, selection, placement, induction, and socialization – an overview; Developing Human Resources; Training: Need, types and evaluation; Role specific and competency based training.

UNIT - III PERFORMANCE APPRAISAL (12 hours)

Performance appraisal: Nature and objectives, methods of performance appraisal, potential appraisal and employee counseling; Job changes: Transfers and promotions; HR audit.

UNIT - IV COMPENSATION (12 hours)

Job evaluation; Compensation: Concept and policies, base and supplementary compensation; performance linked compensation: Individual, group, and organisation level

UNIT V EMPLOYEE MAINTENANCE AND EMERGING ISSUES IN HRM (12 hours)



Employee health and safety, employee welfare, social security (excluding legal provisions); Grievance handling and redressal; Industrial disputes and settlement machinery; Emerging issues and challenges of HRM— employee empowerment, downsizing, work- life balance, use of technology in HRM functions; E-HRM, green-HRM, outsourcing HRM and ethics in HRM (surveillance vs. privacy).

BOOKS RECOMMENDED

1. Decenzo, D. A. and Robbins, S. P. Fundamentals of Human Resource Management. IndiaWiley.
2. Dessler, G. Resource Management. Pearson.
3. Muller-Camen, M., Croucher, R., & Leigh, S. Human Resource Management A Case Study Approach .CIPD. Viva Books.
4. Pattanayak, B. Human Resource Management. Delhi. Prentice Hall of India.
5. Rao, V. Human Resource Management Text and Cases. Excel.
6. Rastogi, S. Management of Human Resources. Sun India.

Note : Latest editions of the 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 This section will contain five short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the five questions. Total weightage to this section shall be 15 marks.

Section-B This section will contain five questions selecting one from each unit. Each question carries 7 marks. A candidate has to attempt all the questions. Total weightage to this section shall be 35 marks. Total weightage to this section shall be 35 marks.

Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weightage to this section shall be 30 marks. Total weightage to this section shall be 30 marks.

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B.COM (HONS) THIRD SEMESTER (CBCS)

INCOME TAX LAW AND PRACTICE (DSC-6)

C.No.UBHTC-302

Credit : 6

Time : 3 Hours

Max Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in December 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” and Gross Total Income

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’ AND CONCEPT OF GTI: (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 and Concept of Gross Total Income.

Practical: Computation of income under the head ‘Other sources’.

BOOKS RECOMMENDED

1. Ahuja, G. and Gupta, R. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Singhanian, V. K. and Singhanian, M. Students’ Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
3. Singhanian, V.K. e-filing of Income Tax Returns and Computation of Tax, Taxman Publication Pvt. Ltd, New Delhi. Latest version
4. Current Tax Reporter. Current Tax Reporter, Jodhpur.
5. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
6. Corporate Professionals Today. Taxmann. New Delhi.

Note : Latest editions of the 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 and C.

Section-A This section will contain five short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the five questions. Total weightage to this section shall be 15 marks.



Section-B This section will contain five questions selecting one from each unit. Each question carries 7 marks. A candidate has to attempt all the questions. Total weightage to this section shall be 35 marks. Total weightage to this section shall be 35 marks.

Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weightage to this section shall be 30 marks.

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

GOVT. COLLEGE FOR WOMEN, PARADE GROUND, JAMMU**(An Autonomous College) NAAC accredited 'A'****B.COM (HONS) THIRD SEMESTER (CBCS)****MANAGEMENT PRINCIPLES AND APPLICATIONS (DSC-7)****C.No. UBHTC-303****Credit : 6****Time: 3 Hours****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in 2022, 2023, 2024)****OBJECTIVE**

The objective of the course is to familiarize the learner with emerging management theories and practices for reflective and holistic thinking on management principles and practices.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the evolution of management and apprehend its effect on future managers.
- CO2 analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.
- CO3 comprehend the changes happening in organisation structure over time.
- CO4 analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.
- CO5 appreciate the changing dynamics of management practice.

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

Meaning and importance of management; Coordination mechanisms in organisations; Management as an eclectic modern discipline; Modern theories of management: Systematic, contingency and quantitative theories; Managerial functions, roles (Mintzberg), levels and competencies.

UNIT - II PLANNING (12 hours)

Organisational objective setting; Decision Making Environment (certainty, risk, uncertainty) and techniques for individual and group decision-making; Forecasting and Scheduling; Planning vis- a-vis Strategy- Meaning and elements of environment of business firm –micro (immediate), meso (intermediate e.g. industry), macro (domestic); Industry structure, Business-level strategic planning.



UNIT - III ORGANIZING (12 hours)

Division of Labour; Decentralization and Delegation; Organisational forms (Mintzberg); Factors affecting organisational design; Departmentalization; Staffing as a function; Organisational structures and Organograms- traditional and modern - comparative suitability and changes over time, formal- informal organisations' interface.

UNIT - IV DIRECTING AND CONTROLLING (12 hours)

Motivation- meaning, importance and factors affecting motivation; Leadership – meaning, importance and factors affecting leadership, leadership styles, and followership; Principles of controlling; relationship amongst planning, organizing, directing and controlling; Performing controlling function; Measures of controlling and accountability for performance.

UNIT - V SALIENT DEVELOPMENTS AND CONTEMPORARY ISSUES IN MANAGEMENT (12 hours)

Management challenges of the 21st Century; Factors reshaping and redesigning management; Purpose, performance and reward perceptions Internationalization; Digitalization; Entrepreneurship and innovation; Values and ethics; Holistic purpose and measures of firm performance; Workplace diversity; Democracy and Sociocracy; Subaltern management ideas from India.

BOOKS RECOMMENDED

1. Kumar, Pardeep. Management Principles and Applications. JSR Publication House LP, Delhi.
2. Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications
3. Drucker, P. F. Management Challenges for the 21st Century. HarperCollins Publishers Inc.
4. Griffin, R. W., Phillips, J. M., & Gully, S. M. Organisational Behaviour Managing People and Organisations. Cengage Learning.
5. Griffin. Management Principles and Application. Cengage.
6. Koontz, H., and Wehrich, H. Essentials of Management An International and Leadership Perspective. Prentice Hall India.

Note : Latest editions of the 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 and C.

Section-A This section will contain five short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the five questions. Total weightage to this section shall be 15 marks.



Section-B This section will contain five questions selecting one from each unit. Each question carries 7 marks. A candidate has to attempt all the questions. Total weightage to this section shall be 35 marks.

Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weightage to this section shall be 30 marks.

GOVERNMENT COLLEGE FOR WOMEN PARADE

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B.COM (HONS) THIRD SEMESTER (CBCS)

INVESTING IN STOCK MARKET (GROUP-3 GE)

C.No. UBHTGE-304	Max. Marks	=	100
Credit: 6	Internal Assessment	=	20
Time: 3 Hrs.	External Exam.	=	80

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

OBJECTIVE

To equip students with the basic skills required to operate in stock market.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 learn the basics of investing in stock market, the investment environment as well as risk& return
- CO2 analyze Indian securities market including the derivatives market
- CO3 examine EIC framework and conduct fundamental analysis
- CO4 perform technical analysis
- CO5 invest in mutual funds market

COURSE CONTENTS

UNIT- I BASICS OF INVESTING (12 hours)

Basics of investment and investment environment. risk and return, instruments of investment Equity shares, preference shares, bonds and debentures.

Indian security markets Primary markets (IPO, FPO, Private placement, Offer for sale), Secondary markets (cash market and derivative market Futures and Options), market participants Stock broker, investor, depositories, clearing house, stock exchanges; Role of stock exchange, stock exchanges in India BSE, NSE, MSEI. Security Market Indices Nifty and Sensex, sources of financial information. Trading in securities Types of orders, using brokerage and analyst recommendations.



UNIT - II INDIAN SECURITY MARKETS (12 hours)

Primary markets (IPO, FPO, Private placement, Offer for sale), secondary Markets (cash market and derivative market Futures and Options), market Participants Stock broker, investor, depositories, clearing house, stock exchanges; Role of stock exchange, stock exchanges in India BSE, NSE, MSEI; Security market indices Nifty and Sensex, sources of financial information; Trading in securities Types of orders, using brokerage and analyst recommendations.

UNIT - III FUNDAMENTAL ANALYSIS (12 hours)

Top down and bottom up approaches, analysis of international and domestic economic scenario, industry analysis, company analysis (Quality of management, financial analysis Both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, industry market ratios PE, PEG, price over sales, price over book value, EVA), understanding shareholding pattern of the company.

UNIT - IV TECHNICAL ANALYSIS (12 hours)

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts; Do's and Don'ts of investing in markets.

UNIT - V INVESTING IN MUTUAL FUNDS (12 hours)

Concept and background on mutual funds Advantages, disadvantages of investing in Mutual Funds, Types of mutual funds Open ended, close ended, equity, debt, hybrid, money market, and entry load vs. exit load funds; Factors affecting choice of mutual funds; CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

BOOKS RECOMMENDED

1. Kumar, V. and Nangia, R. S. Investing in Stock Markets. Ane books, New Delhi.
2. Singh J K, Singh Amit Kumar. Investing in Stock Markets. A K Publications, Delhi.
3. Tripathi, V. and Pawar, N. Investing in Stock Market. Taxmann Publications. Delhi.
4. Aswath, D. Investment Validation Tools and Technique for Determining Mutual Funds, John Wiley & Sons, New York.
5. Chandra, P. Investment Analysis and Portfolio Management, Tata McGraw Hill, Delhi.
6. Madura, Jeff, Personal Finance, Pearson, New Delhi.

Note: Latest editions of the 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 This section will contain five short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the five questions. Total



weightage to this section shall be 15 marks.

Section-B This section will contain five questions selecting one from each unit. Each question carries 7 marks. A candidate has to attempt all the questions. Total weightage to this section shall be 35 marks.

Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weightage to this section shall be 30 marks.

GOVERNMENT COLLEGE FOR WOMEN PARADE**(An Autonomous College) NAAC accredited 'A'****B.COM (HONS) THIRD SEMESTER (CBCS)****OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (GROUP-3 GE)****C.No. UBHTGE-305****Credit : 6****Time : 3 Hours****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in 2022, 2023, 2024)****OBJECTIVE**

The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understanding the concept of office management, filing and indexing

CO2 familiarizing with mailing procedures, forms and stationeries used in office management

CO3 gaining knowledge regarding office equipments used in office management

CO4 conceptualizing the role of budget and audit in office management

CO5 understanding the role of secretary in office management

COURSE CONTENTS**UNIT - I OFFICE MANAGEMENT AND FILING AND INDEXING (12 hours)**

Introduction to office organization and management; Forms and types of organizations; Centralisation and decentralisation; Objectives and principles of office management, functions of office manager, qualities required for office manager, duties of office manager.

Filing and Indexing Its meaning and importance, essentials of good filing, centralized versus decentralized filing, system of classification, concept of paperless office methods of filing, digitalisation and retrieval of records, weeding of old records, meaning and need of indexing, various types of indexing.

UNIT - II MAILING PROCEDURES AND FORMS AND STATIONERIES (12 hours)

Mailing procedure- Meaning and importance of mail, centralization of mail handling work,



office equipment and accessories; Inward and Outward mail, courier services; Office forms- Advantages and disadvantages of using forms, types of forms and form control. Stationery- Essential requirements for a good system of dealing with stationery, purchase procedure, standardization of stationery.

UNIT - III MODERN OFFICE EQUIPMENT (12 hours)

Introduction, meaning and importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization; Kind of office machines.

UNIT - IV BUDGET AND AUDIT (12 hours)

Budget- Annual, revised and estimated; Recurring and non-recurring heads of expenditure; Audit process- Vouching and verification of assets and liabilities; Consumables/stock register and asset register; Procedure for disposal of records and assets.

UNIT - V ROLE OF SECRETARY (12 hours)

Definition, appointment, duties and responsibilities of a personal secretary; Qualification for appointment as personal secretary; Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video conferencing, web casting; Agenda and minutes of meetings; Drafting, fax messages, e-mail; Maintenance of appointment diary.

BOOKS RECOMMENDED

1. Ghosh, P.K. Office Management, New Delhi, Sultan Chand and Sons
2. Duggal, B. Office Management & Commercial Correspondence, New Delhi, Kitab Mahal
3. Chopra, R.K. Office Management, Himalaya Publishing House
4. Bhatia, R.C. Office Management, New Delhi, Galgotia Publishers
5. Kucchal, M.C. Secretarial Practice, New Delhi, Vikas Publishing House
6. Publications of Institute of Companies Secretaries of India

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 This section will contain five short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the five questions. Total weight age to this section shall be 15 marks.

Section-B This section will contain five questions selecting one from each unit. Each question carries 7 marks. A candidate has to attempt all the questions. Total weight age to this section shall be 35 marks.

Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weight age to this section shall be 30 marks.

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B.COM (HONS) THIRD SEMESTER (CBCS)

FUNDAMENTALS OF MARKETING (GROUP-3 GE)

C.No. UBHTGE-306
Credit : 6
Time : 3 Hours

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 provide basic knowledge of concepts, principles, tools and techniques of marketing.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 learn the basic concepts and principles of marketing and to develop their conceptual skill to be able to manage marketing operations of a business firm.
- CO2 understand the complexities involved in various targeting and positioning decisions.
- CO3 take effective decisions for launching new products and to understand the implications of different pricing strategies.
- CO4 develop the skills to design the promotion-mix strategies
- CO5 familiarize about the current trends in marketing to take proactive measures while taking marketing decisions

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Marketing Meaning, nature, scope and importance; Marketing philosophies; Marketing mix; Marketing environment Concept and need for studying marketing environment; Micro environmental factors: Company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors: Demographic, economic, natural, technological, politico- legal and socio-cultural.

UNIT - II CONSUMER BEHAVIOUR AND MARKET SELECTION (12 hours)

Need for studying consumer behaviour; Stages in consumer buying decision process; Factors influencing consumer buying decisions; Market Segmentation: Concept, importance and



bases of segmenting consumer markets; Market Targeting: Concept and factors affecting the choices for market targeting; Product Positioning: Concept and bases; Product differentiation: Concept and bases.

UNIT - III PRODUCT AND PRICING DECISIONS (12 hours)

Concept and classification; Levels of product; Product-mix dimensions; Branding Concept, functions and qualities of good brand name; Packaging and labeling: Concept and functions; Product support services; New product development process; Concept and objectives of pricing decisions; Factors affecting price of a product; Pricing methods; Pricing strategies.

UNIT - IV DISTRIBUTION AND PROMOTION DECISIONS (12 hours)

Channels of distribution Meaning and importance; Types of distribution channels and their functions; Factors affecting choice of distribution channel; Distribution logistics Concept, importance and major logistics decisions; Wholesaling and retailing; Nature and importance of promotion; Promotion mix: concept and distinctive characteristics of advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix decisions.

UNIT - V DEVELOPMENTS IN MARKETING (12 hours)

Relationship Marketing; Sustainable Marketing; Rural marketing; Social marketing; Digital marketing; Legal Issues in marketing- The Consumer Protection Act, 1986; Ethical issues in marketing.

BOOKS RECOMMENDED

1. Kotler, P., Armstrong, G. and Agnihotri, P. Principles of Marketing (17th edition). Pearson Education. Indian edition.
2. Sharma, K., and Swati Aggarwal. Principles of Marketing. Taxmann's.
3. The Consumer Protection Act
4. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. Marketing.. Mc Graw Hill.
5. Grewal, D. and Levy, M. Marketing. McGraw-Hill Education.

Note :Latest editions of the 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 This section will contain five short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the five questions. Total weightage to this section shall be 15 marks.

Section-B This section will contain five questions selecting one from each unit. Each question carries 7 marks. A candidate has to attempt all the questions. Total weightage to this section shall be 35 marks.

Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weightage to this section shall be 30 marks.

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B.COM (HONS) THIRD SEMESTER (CBCS)

COMMUNICATION AND DOCUMENTATION IN BUSINESS (SEC)

C.No. UBHTS-310

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 2022, 2023, 2024)

OBJECTIVE

The course aims to enhance written and verbal communication/ presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 realize the significance of different types of communication in business.

CO2 develop appropriate skills for drafting of official letters and different ways of documentation.

CO3 gain an insight into the documentation necessary in the fields of banking and insurance sectors.

CO4 develop the skills for preparing resume.

COURSE CONTENTS

UNIT-1: Introduction

Communication: Meaning, Features, Process of Communication, Principles for effective Communication, Barriers in Communication Process and Strategies for Effective Communication; Channels of Communication: Formal communication- Meaning, Merits and Demerits; Informal Communication- Meaning, Types, Merits and Demerits. Verbal and Non-Verbal, Oral and Written Communication–Meaning, Features, Methods, Advantages and Disadvantages; Non-Verbal Communication- Meaning, Functions and Types.

Unit II: Documentation in Communication:

Meaning, Features, Need, Documentation Design, Methods of Documentation; Mintzberg's : Principles of Documentation in communication; Letter Writing- Enquiry Letter, Quotation and Offer Letters, Placing Order, Sales Letters, Claim Complaint Letter, and adjustment letters; Job Application letter, Preparing the Resume; Social and Public Relations correspondence; Drafting Simple Contracts and Deeds (non-legal); Legal Documentation for Bank Transaction; Property Documentation; Contract of Employment; Memorandum, Inter-Office Memo, Notices, Agenda, Minutes; Creating, Storing/



Archiving and Retrieving Folders/ Documents

SKILL PRACTICAL COURSE

A. Project Report on Documentation (Any one of the following sectors):

1.1 Banking Sector- Education Loan, Property Loan, Business Loan, Housing Loan, Automobile Loan (Any one)

1.2 Insurance Sector- Life Insurance, Health Insurance, Automobile Insurance, Home Insurance (Any one)

B. Preparation of resume

C. Viva-Voce pertaining to the project report and all the contents covered under Skill Theory Course.

BOOKS RECOMMENDED

Andrews, Deborah C. and [Andrews](#), William D. Management Communication: A Guide. Cengage Learning.

Newman, Amy. Business Communication In Person, In Print, Online. Cengage Learning.

Shirley, Taylor Communication for Business. Pearson Education, New Delhi.

Smallwood, Robert F. and Williams, Robert F. Managing Electronic Records Methods, Best Practices, and Technologies. John Wiley and Sons, New York.

Wilson, Kevin and Wauson, Jennifer. The AMA Handbook of Business Documents Guidelines and Sample Documents That Make Business Writing Easy.

Note: Latest editions of the books 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
 1. 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 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 on Documentation: 15 marks
 2. Preparation of resume: 05 marks
 3. Weightage for attendance: 05 marks
- B) External End Semester Examination
Viva voice- 25 marks

GOVT. COLLEGE FOR WOMEN, PARADE GROUND
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DEPARTMENT OF COMMERCE

B.COM (HONS) FOURTH SEMESTER

SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM FOR B.COM(HONS)

SEMESTER FOURTH			
DISCIPLINE SPECIFIC CORE COURSES (DSC)			
Cost Accounting	UBHTC-401	DSC-8	6
Business Statistics	UBHTC-402	DSC-9	6
Computer Applications in Business	UBHTC-403	DSC-10	6
GENERAL ELECTIVES (GE)			
<i>Any one of the following (GE-4)</i>			
Insurance and Risk Management	UBHTGE-404	GE	6
Project Management and Techniques	UBHTGE-405	GE	
Leadership and Team Development	UBHTGE-406	GE	
SKILL ENHANCEMENT COURSE (SEC)			
<i>(SEC-2)</i>			
Business Research Methods & Analytics	UBHTS-408	SEC	4
TOTAL CREDIT			28

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



B.COM (HONS) FOURTH SEMESTER (CBCS)

COST ACCOUNTING (DSC-8)

C.No. UBHTC-401

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time : 3 Hours

External Exam = 80

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

OBJECTIVE

To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.
- CO2 understand the accounting and control of material and labour cost.
- CO3 develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various items of overheads.
- CO4 develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.
- CO5 understand cost accounting book keeping systems and reconciliation of cost and financial account profits.

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Meaning, scope, importance, objectives and advantages of cost accounting; Difference between financial and cost accounting; Cost concepts and classifications; Overview of elements of cost and cost sheet; Introduction to cost accounting standards, cost accounting records and audit rules.

**UNIT - II ELEMENTS OF COST MATERIAL AND LABOUR (12 hours)**

(a) Materials Material/inventory control techniques; Inventory systems, Methods of pricing of materials issues FIFO, LIFO, simple average, weighted average, replacement and standard cost; Physical Verification, accounting treatment and control of losses Wastage, scrap, spoilage and defectives

(b) Labour Accounting and control of labour cost; Time-keeping and time-booking; Concept and treatment of idle time, over time, labour turnover and fringe benefits; Methods of wage payment and incentive schemes: Halsey, Rowan, Taylor's differential piece wage.

UNIT - III ELEMENTS OF COST OVERHEADS (12 hours)

Classification, allocation, apportionment and absorption of overheads, under- and over-absorption; Capacity levels and costs; Activity based costing.

UNIT - IV METHODS OF COSTING (12 hours)

Unit costing, job costing, contract costing, process costing (including process losses, valuation of work-in-progress, joint and by-products) and service costing (only transport).

UNIT - V COST ACCOUNTING BOOK-KEEPING SYSTEMS (12 hours)

Integral and non-integral systems; Reconciliation of cost accounting records with financial accounts.

BOOKS RECOMMENDED

1. Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
2. Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
3. Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
4. Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.

Note : Latest editions of the 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 This section will contain five short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the five questions. Total weightage to this section shall be 15 marks.

Section-B This section will contain five questions selecting one from each unit. Each question carries 7 marks. A candidate has to attempt all the questions. Total weightage to this section shall be 35 marks.



Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weightage to this section shall be 30 marks.

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

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

BUSINESS STATISTICS (DSC-9)

C.No. UBHTC-402

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 familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.
- CO2 gather knowledge about various probability concepts and distributions and their business applications.
- 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 become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

COURSE CONTENTS

UNIT - I DESCRIPTIVE STATISTICS (12 hours)

Measures of Central Tendency: Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean; Positional averages including mode and median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Measures of Dispersion- Absolute and relative; Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance; Moments: Calculation and significance; Skewness: Meaning and measurement (Karl Pearson and Bowley's measures); Kurtosis.



UNIT - II PROBABILITY AND PROBABILITY DISTRIBUTIONS (12 hours)

Theory and approaches of probability; Probability theorems Addition and multiplication (Proof not required); Conditional probability and Bayes' Theorem (Proof not required); Expectation and variance of a random variable Business applications; Probability distributions Binomial distribution- Probability distribution function, Constants, shape, fitting of binomial distribution; Poisson distribution- Probability function (including Poisson approximation to binomial distribution), constants, fitting of poison distribution; Normal distribution- Properties of normal curve and computation of probabilities.

UNIT - III SIMPLE CORRELATION AND REGRESSION ANALYSIS (12 hours)

Correlation analysis: Meaning and types of correlation; Correlation Vs Causation; Pearson's coefficient of correlation- Computation and properties (proofs not required); Probable and standard errors; Rank correlation; Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between correlation and regression coefficients; Standard error of estimate.

UNIT - IV INDEX NUMBERS (12 hours)

Meaning and uses of index numbers; Construction of index numbers- Fixed and chain base, univariate and composite; Methods of constructing index numbers; Aggregatives and average of relatives – simple and weighted; Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the constructions of index numbers; Construction and utility of consumer price indices; BSE SENSEX and NSE NIFTY.

UNIT - V TIME SERIES ANALYSIS (12 hours)

Time series data; Components of time series; Additive and multiplicative models; Trend analysis; Fitting of trend line using principle of least squares; Linear, second degree parabola and exponential; Shifting of origin and conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations- Calculation of Seasonal indices using simple averages, Ratio-to-trend and ratio-to-moving averages methods; Uses of seasonal indices.

BOOKS RECOMMENDED

1. Anderson, Sweeney and William. *Statistics for Students of Economics and Business*. Cengage
2. Gupta, S.P. and Gupta, Archana. *Statistical Methods*. Sultan Chand and Sons, New Delhi.
3. Levin, Richard, David S. Rubin, Rastogi, and Siddqui. *Statistics for Management*. Pearson Education.
4. Thukral, J.K., *Business Statistics*. Taxmann Publications
5. Vohra, N.D. *Business Statistics*. McGraw Hill.

Note : Latest editions of the 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 This section will contain five short answer questions selecting one from each unit.



Each question carries 3 marks. A candidate is required to attempt all the five questions. Total weightage to this section shall be 15 marks.

Section-B This section will contain five questions selecting one from each unit. Each question carries 7 marks. A candidate has to attempt all the questions. Total weightage to this section shall be 35 marks.

Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weightage to this section shall be 30 marks.

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

GOVERNMENT COLLEGE FOR WOMEN PARADE**(An Autonomous College) NAAC accredited 'A'****B.COM (HONS) FOURTH SEMESTER (CBCS)****COMPUTER APPLICATIONS IN BUSINESS (DSC-10)****C.No. UBHTC-403****Max Marks = 100****Credit : 6****Internal Assessment= 20****Time : 3 Hours****External Exam = 80****(Syllabus for examination to be held in 2023, 2024, 2025)**

OBJECTIVE To provide computer skills and knowledge for commerce students and to enhance the students understanding of usefulness of information technology tools for business operations.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.

CO2 handle document creation for communication.

CO3 acquire skills to create and make good presentations

CO4 aware the students about usage and functions of spreadsheet

CO5 enhancing ability of students regarding creation of spreadsheet in business

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

Introduction to computer-Characteristics of computers, the computer system, parts of computers; Computer H/W setup, configuration, networking, mobile H/W device and types wireless networking; Operating system-Introduction to operating system, an overview of various computer & mobile OS, Features of latest Windows operating systems & its management & networking (Installation, backup, security, user control); Usage of payment gateways.

UNIT - II WORD PROCESSING (12 hours)

Introduction to word Processing, word processing concepts, use of Templates, working with word document Editing text, find and replace text, formatting, spell check, autocorrect, autotext; Bullets and numbering, tabs, paragraph formatting, indent, page formatting, header and footer, tables Inserting, filling and formatting a table; Inserting pictures and video; Mail



Merge Including linking with databases and spreadsheet files; Printing documents; Citations and footnotes.

Creating Business Documents using the above facilities

UNIT - III PREPARING PRESENTATIONS (12 hours)

Basics of presentations Slides, fonts, drawing, editing; Inserting Tables, images, texts, symbols, hyperlinking, media; Design; Transition; Animation and slideshow. Creating Business Presentations using above facilities

UNIT - IV SPREADSHEET (12 hours)

Spreadsheet Concepts Managing worksheets; Formatting, conditional formatting, entering data, editing, printing and protecting worksheets; Handling operators in formula, project involving multiple spreadsheets, organizing charts and graphs; Working with multiple worksheets; Controlling worksheet views, naming cells and cell range

Spreadsheet Functions Mathematical, statistical, financial, logical, date and time, lookup and reference, database functions, text functions and error functions.

Working with Data Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis Goalseek, data tables and scenario manager; Data analysis Tool Pak Descriptive statistics, moving averages, histogram, covariance, correlation and Regression analysis (only for projection).

UNIT - V CREATING BUSINESS SPREADSHEET AND ITS BUSINESSAPPLICATIONS (12 hours)

Creating Business Spreadsheet Loan and lease statement; Ratio analysis; Payroll statements; Capital budgeting; Constraint optimization, Assignment problems, Depreciation accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and regression analysis.

BOOKS RECOMMENDED

1. Elmasari, R. and Navathe, S.B. Fundamentals of Database Systems, Pearson Education
2. Jain Hem Chand and Tiwari H. N. Computer Applications in Business, Taxmann
3. Madan, S. Computer Applications in Business, Scholar Tech Press.
4. Mathur, S. and Jain, P. Computer Applications in Business, Galgotia Publishing Company
5. Sharma S.K. and Bansal Mansi, Computer Applications in Business, Taxmann
6. Wayne, W. Data Analysis & Business Modeling, PHI.
7. Rajaraman, V. Introduction to Information Technology, PHI

Note: The latest editions of the books should be referred.



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. Total weightage to this section shall be 15 marks.

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. Total weightage to this section shall be 35 marks.

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. Total weightage to this section shall be 30 marks.

GOVERNMENT COLLEGE FOR WOMEN PARADE

(An Autonomous College) NAAC accredited 'A'



B.COM (HONS) FOURTH SEMESTER (CBCS)

INSURANCE AND RISK MANAGEMENT (GROUP-4 GE)

C.No. UBHTGE 404

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 develop an understanding among students about identifying, analyzing and managing various types of risks. Besides the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the Concept of Risk, its types, sources and measurements.
- CO2 learn the Concepts and Principles of Insurance and its operations.
- CO3 develop insights into various types of Insurance
- CO4 examine the Legal aspects of Insurance contract and Actuaries
- CO5 familiarize with the Regulatory Framework of Insurance

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Concept of risk, types of risk, assessment and transfer, sources and measurement of risk, risk evaluation and prediction, disaster risk management, risk retention and transfer

UNIT - II INSURANCE I (12 hours)

Concept of insurance, need for insurance, principles of utmost good faith, insurable interest, indemnity, economic function, proximate cause, subrogation and contribution.

UNIT - III INSURANCE II (12 hours)

Types of insurance: Life and non-life insurance; Features, need and policies of insurance; Re-insurance and co-insurance: Features, objectives and methods; Bancassurance: Features and merits.



UNIT - IV INSURANCE & RISK MANAGEMENT (12 hours)

Legal aspects of insurance contract, loss assessment and loss control, control of malpractices and mis-selling, exclusion of perils, actuaries, computation of insurance premium.

UNIT - V REGULATORY FRAMEWORK OF INSURANCE (12 hours)

Regulatory framework of insurance, IRDA Act 1999 Objectives of IRDA, composition of IRDA, duties, powers and functions of IRDA, role of IRDA, delegation of powers, establishment of Insurance Advisory Committee, powers to make regulations.

RECOMMENDED

1. George, E, Rejda. Principles of Risk Management and Insurance. Pearson Education
2. Gupta. P.K. Insurance and Risk Management. Himalaya Publishing House
3. Mishra, M.N. Principles and Practices of Insurance. Sultan Chand & Sons.
4. Vaughan, E.J. and Vaughan, T. Fundamental of Risk and Insurance. Wiley & Sons
5. Black, K and H. D. Skipper. Life and Health Insurance. Pearson Education
6. Crane, F. Insurance Principles and Practices. John Wiley and Sons, New York
8. Dorfman, Marks S. Introduction to Risk Management and Insurance. Pearson Education

Note: Latest editions of the 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 This section will contain five short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the five questions. Total weightage to this section shall be 15 marks.

Section-B This section will contain five questions selecting one from each unit. Each question carries 7 marks. A candidate has to attempt all the questions. Total weightage to this section shall be 35 marks.

Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weightage to this section shall be 30 marks.

GOVERNMENT COLLEGE FOR WOMEN PARADE**(An Autonomous College) NAAC accredited 'A'****B.COM (HONS) FOURTH SEMESTER (CBCS)****LEADERSHIP AND TEAM DEVELOPMENT (GROUP-4 GE)****C.No. UBHTGE 406****Credit : 6****Time : 3 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in 2023, 2024, 2025)****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 (12 hours)**

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 (12 hours)

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 (12 hours)**

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 (12 hours)

Project risk management: Identification, analysis and reduction, project quality management, project performance measurement and evaluation, project report.

UNIT - V PROJECT MANAGEMENT TECHNIQUES & CASE STUDIES (12 hours)

Project management techniques (PERT & CPM).

BOOKS RECOMMENDED

1. Chandra, P. Project Preparation, Appraisal and Implementation. Tara McGraw Hill.
2. Gray, C.F., Larson, E. W. and Desai, G. V. Project Management The Managerial Process. McGraw Hill Education.
3. Barker, S. and Cole, Rob. Brilliant Project Management. Pearson.
4. Kharua, S. Project Management and Appraisal. Oxford Press University.

Note :Latest editions of the 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 This section will contain five short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the five questions. Total weightage to this section shall be 15 marks.

Section-B This section will contain five questions selecting one from each unit. Each question carries 7 marks. A candidate has to attempt all the questions. Total weightage to this section shall be 35 marks.

Section-C This section will contain five questions selecting one from each unit. Each question carries 15 marks. A candidate has to attempt any 2 questions. Total weightage to this section shall be 30 marks.

GOVERNMENT COLLEGE FOR WOMEN PARADE**(An Autonomous College) NAAC accredited 'A'****B.COM (HONS) FOURTH SEMESTER (CBCS)****BUSINESS RESEARCH METHODS AND ANALYTICS (SEC)****C.No. UBCTS 408****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 The course provides basic understanding of business research and analytics. Primary objective of this course is to orient and develop a research acumen among students and also to acquaint them with fundamentals of research. It also aims to equip the students with analytical skills to enhance business decision making in real life situations

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understand meaning and scope of business research.

CO2 familiarize with research terminologies and various types of research design.

CO3 get an insight into various scaling techniques and sources of data collection.

CO4 get acquainted with various techniques of data analysis and its implications.

CO5 fetch basic learning of analytics in business.

COURSE CONTENTS**SKILL THEORY COURSE****UNIT - I INTRODUCTION TO BUSINESS RESEARCH & BUSINESS ANALYTICS:**

Meaning and importance of business research; Types of research: Qualitative and quantitative; Characteristics of good research; Steps in research process; Ethics in research, Hypothesis Development;

Introduction to business analytics; Types of analytics (Descriptive, predictive and prescriptive); Application of analytics in business functions.



UNIT - II SCALING AND DATA COLLECTION & REPORT WRITING: Sources of data collection: Primary and Secondary; Data Collection Methods: Interviews, Observation and Survey; Sampling Techniques: Probability and non-probability, Census, Scale of measurement: Nominal, Ordinal, Interval and Ratio; Report Writing: Guidelines for preparing a good report; format of report (Components may include Title Page, Table of Contents, Executive Summary, Introductory Section, Body of the Report, Final Part of the Report, Acknowledgements, References and Appendix).

SKILL PRACTICAL COURSE

- 1) Designing Questionnaire comprising of demographic information including gender, age, qualification, occupation and income; and 20 items pertaining to Customer Satisfaction in Banking or Retail Sector using five point LIKERT scale.
- 2) Data Collection (Sample Size: 25)
- 3) Data Analysis: Demographic Analysis using Percentage and Descriptive Analysis using Mean for 20 items and also Combined Mean of all items.
- 4) Research Project based on Data Analysis
- 5) Viva voce (pertaining to Research Project Report submitted: Questionnaire designing, Data Collection and Data Analysis)

BOOKS RECOMMENDED

1. Bryman, A., Bell, E. and Harley, B. Business Research Methods. Oxford University Press.
2. Dangi, H., Dewan, S. Business Research Methods. Cengage Learning India Pvt. Ltd.
3. Decision making, Cengage Learning Limited. Lawrence Neuman, W. Social Research Methods Quantitative and Qualitative.
4. Approaches, Pearson Pattern, M.L., Newhart, M. Understanding Research Methods An Overview of the Essentials, Routledge

Note : Latest editions of the books 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

Total credits = 2

Maximum marks 50 (Internal 10, External 40)

Evaluation strategy

Internal assessment

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

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

Internal assessment

Questionnaire design using Five Point LIKERT Scale- 05 marks

Data Analysis: Demographic Analysis, Descriptive Analysis- 05 marks

Research Project Report- 10

Weightage for attendance: 05 marks

External end semester examination

Viva voice- 25 marks