

JLN Govt. College

Haripur, Manali

Department of Commerce

The department of commerce is functional since 2013. The Department currently offers B.com and M.com courses of the university.

Vision

The vision of this department is to provide excellence in the field of commerce by imparting value based education and training. The basic objective of department is to make the commerce students respond to changing social realities through the development and application of knowledge. The motto of the department is to focus on outreach programs that would help the students to serve the world well with innovations and wisdom across the broad range of humanity's challenges in the globalization era. The department is preparing the students in various courses like tax planning, management accounting, financial accounting, business administration, statistical methodology etc. which are foremost necessities of every human being, the department is always ready for the welfare of the students and college at the needful time.

Course Structure

B.Com.: Three-Year (Annual) CBCS Programme Structure

Course No	Course title	Course Type	Credits
Year 1			
	Environmental Studies	Ability-Enhancement Compulsory Course (AECC)-1	4
Bc1.1	Financial Accounting	Core Course C-1	6
BC1.2	Business Organisation and Management	Core Course C-2	6
	English – 1 Core English (Compulsory for B.A./B.Com)	Core Course C-3	6
	Language: English/Hindi/Modern Indian Language	Ability-Enhancement Compulsory Course (AECC)-2	4

BC1.3	Business Law	Core Course C-4	6
BC1.4	Business Statistics and Mathematics	Core Course C-5	6
	Hindi-I / Modern Indian Language	Core Course C-6	6
Year II			
BC2.1	Company Law	Core Course C-7	6
BC2.2	Income Tax Law and Practice	Core Course C-8	6
	English-II	Core Course C-9	6
BC2.3	Computer Applications in Business	Skill-Enhancement Elective Course (SEC)-1	4
HIND 400	Hindi-II	Core Course C-10	6
BC2.4	Corporate Accounting	Core Course C-11	6
BC2.5	Cost Accounting	Core Course C-12	6
BC2.6	E-Commerce	Skill-Enhancement Elective Course (SEC)-2	4
Year111			
	Any one of the following BC 3.1(a) Human Resource Management BC 3.1(b) Principles of Marketing BC 3.1(c) Corporate Governance and Auditing	Discipline Specific Elective (DSE)-1	6
	Any one of the following BC 3.2(a) Fundamentals of Financial Management BC 3.2(b) Goods and Services Tax (GST)	Discipline Specific Elective (DSE)-1	6
BC3.3	Entrepreneurship	Skill-Enhancement Elective Course (SEC)-3	4
BC3.4	Principles of Micro Economics	Generic Elective (GE)-1	6
	Any one of the following Discipline:- BC 3.5(a)Corporate Tax Planning BC3.5(b)Banking and Insurance BC3.5(c)Management Accounting BC3.5(d) Computerised Accounting System	Specific Elective (DSE)-3	6
	Any one of the following Discipline:- BC3.6(a)International Business BC3.6(b)Office Management and Secretarial Practice BC3.6(c)Fundamentals of Investment BC3.6(d)Consumer Protection	Specific Elective (DSE)-4	6
BC3.7	Personal Selling and Salesmanship	Skill-Enhancement Elective Course (SEC)-4	4
BC3.8	Indian Economy	Generic Elective (GE)-1	6

Programme Objectives

B.Com: Year I

Paper BC 1.1: FINANCIAL ACCOUNTING

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Paper BC 1.2: BUSINESS ORGANISATION AND MANAGEMENT

Objective: The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.

Paper- BC 1.3: BUSINESS LAW

Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law

Paper BC 1.4. BUSINESS STATISTICS AND MATHEMATICS

Objective: The objective of this course is to familiarize students with the applications of statistical techniques and mathematics in business decision-making.

B.Com: YEAR II

Paper BC 2.1: COMPANY LAW

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

Paper- BC 2.2: INCOME TAX LAW AND PRACTICE

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules

Paper BC 2.3: COMPUTER APPLICATIONS IN BUSINESS

Objectives: The objective of this paper is to provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Paper BC 2.4: CORPORATE ACCOUNTING

Objective: The objective of this paper is to enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Paper BC 2.5: COST ACCOUNTING

Objective: The objective of this paper is to acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

Paper BC 2.6: E-COMMERCE

Objectives: The objective of this paper is to enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

B.Com.: Year III

Paper BC 3.1 (a): HUMAN RESOURCE MANAGEMENT

Objective: The course aims to acquaint students with the techniques and principles to manage human resource of an organisation.

Paper BC 3.1(b): PRINCIPLES OF MARKETING

Objective: The course aims to acquaint students with basic knowledge of concepts, principles, tools and techniques of marketing.

Paper BC 3.1(c): CORPORATE GOVERNANCE AND AUDITING

Objective: The course aims to provide knowledge of Corporate Governance, Business Ethics and Corporate Social Responsibility principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of auditing.

Paper BC 3.2(a): FUNDAMENTALS OF FINANCIAL MANAGEMENT

Objective: The course aims to familiarize the students with the principles and practices of financial management

Paper BC 3.2(b): Goods and Services Tax (GST)

Objective: The course aims to provide basic knowledge and equip students with application of principles and provisions of GST.

Paper BC 3.3: ENTREPRENEURSHIP

Objective: The course aims to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Paper BC 3.4: PRINCIPLES OF MICRO ECONOMICS

Objective: This course intends to expose the student to the basic principles in Microeconomic Theory and illustrate with applications.

Paper BC 3.5(a): CORPORATE TAX PLANNING

Objective: The course aims to provide Basic knowledge of corporate tax planning and its impact on decision-making.

Paper BC 3.5(b): BANKING AND INSURANCE

Objective: The course aims to impart knowledge about the basic principles of the banking and insurance.

Paper BC 3.5 (c): MANAGEMENT ACCOUNTING

Objective: The course aims to impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

Paper BC 3.5(d): COMPUTERISED ACCOUNTING SYSTEM

Objective: The course aims to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

Paper BC 3.6(a): INTERNATIONAL BUSINESS

Objective: The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Paper BC 3.6(b): OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

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.

Paper BC 3.6 (c): FUNDAMENTALS OF INVESTMENT

Objective: The purpose of this course is to familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Paper BC 3.6 (d): CONSUMER PROTECTION

Objective: This paper seeks to familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards.

Paper BC 3.7: PERSONAL SELLING AND SALESMANSHIP

Objective: The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Paper BC 3.8: INDIAN ECONOMY

Objective: This course seeks to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

SCHEME AND COURSES OF READING FOR MASTER OF COMMERCE

(M.COM) UNDER SEMESTER SYSTEM W.E.F 2018-19

COURSE STRUCTURE

Note: There will be nine(9) questions in all. The first question is compulsory and consist of ten (10) short questions having two (2) marks each. The candidate will be required to attempt one question from each unit and each question carries fifteen (15) marks.

For students of correspondence courses, the paper will be of 100 marks spread as 20 marks including the compulsory question.

M.Com 1st Semester

Course Code	Course Title	Ext.	Int.	Total Marks
MC 1.1	Management & Organizational Behaviour	80	20	100
MC 1.2	Business Environment	80	20	100
MC 1.3	Managerial Economics	80	20	100
MC 1.4	Statistical Analysis for Decision Making	80	20	100
MC 1.5	Taxation Practices and Administration	80	20	100
Industry cum Educational tour (Compulsory for regular students)				

M.Com 2st Semester

MC 2.1	Corporate Financial Accounting	80	20	100
MC 2.2	Financial Management	80	20	100
MC 2.3	Human Resource Management	80	20	100
MC 2.4	Marketing Management	80	20	100
MC 2.5	Financial Institution and Markets	80	20	100

M.Com 3rd Semester

MC 3.1	Computer Application in Business	80	20	100
MC 3.2	Advanced Cost Accounting	80	20	100
MC 3.3	Corporate Legal Framework	80	20	100
MC 3.4	Strategic Management	80	20	100
MC 3.5	Research Methodology	80	20	100

M.Com 4th Semester

MC 4.1	Advanced Financial Management	80	20	100
MC 4.2	Security Analysis and Portfolio Management	80	20	100
MC 4.3	Project Planning and Control	80	20	100
MC 4.4	Accounting for Managerial Decision	80	20	100
MC 4.5	E-Commerce	80	20	100
MC 4.6	Project Report and Viva-voce*/Corporate Governance and Business Ethics**			