Department of Commerce
SKC Government Degree College Poonch
(Autonomous)

Accredited Grade 'A' by NAAC
(Affiliated to University of Jammu)
Phone: 01965220231, Email: degreecollegepoonch@gmail.com
Web: www.skcgdcpoonch.ac.in

Shri Krishan Chander Government Degree College Poonch has been accredited with 'A' Grade by NAAC and recently been awarded Autonomous status by UGC vide order No. F.2 10/2023(Ac-Policy) dated 20th February 2026. Consequently, the University of Jammu vide order No. CDC/2026/9724—26 dated 09/03/2026 has authorised the college to function as an Autonomous College with effect from the Academic Session 2026-27.

Keeping in view the guidelines of UGC, the Department of Commerce has constituted its Board of Studies for developing, reviewing and updating course content, syllabi and academic programmes for FYUGP Semester—I&II for the examinations to be held in Dec. 2026, 2027 & 2028 (Semester—I) and May 2027, 2028 & 2029 (Semester—II)

MINUTES OF THE BOARD OF STUDIES MEETING

The Department of Commerce, SKC GDC Poonch convened the meeting of its newly constituted Board of Studies under autonomous scheme on 04-07-2026 at 11:00 am in the Department of Commerce (Virtual Mode), SKC GDC Poonch. The Chairman welcomed the members and briefed the agenda of the meeting and forum was opened for individual subject deliberations.

MEMBERS PRESENT

S no.	Name	Designation	Nature
1.	Dr Zaffar Iqbal	Head Department of Commerce, SKC GDC Poonch	Chairperson
2.	Prof Gurjeet kour	Professor, Department of Commerce, University of Jammu	Subject expert
3.	Prof Jyoti Sharma	Professor, Department of Commerce, University of Jammu	Subject expert
4.	Dr Mussarat Arzoo	Assistant Professor, P.G.D.A.V College, University of Delhi	Member
5.	Dr Tariq Azizy	Assistant Professor, Department of Commerce, Cluster University Srinagar	Member
6.	Mr Anil Bhagat	Assistant Professor, MAM College Jammu	Member
5.	Mr Arjun Gupta	Assistant Professor, GDC Ramban	Member
6.	Dr Shubam Amar	Manager	Expert from industry
6.	Mr Tanvir	Pursuing Masters	Alumni Member

S.No.	Course Type	Course Code.	Course Title	Credits
01	Major	UMJFATH-101	Financial accounting	04
02	Tutorial	UMJFATT-111	Fundamentals of Accounting: Theory in Practice	02
03	Minor	UMIFMTH-121	Fundamentals of Management	04
04	Tutorial	UMIFMTT-131	Fundamentals of Management	02
05	Multidisciplinary	UMDIFSTH-141	Fundamentals of Banking	03
06	Skill	USEEDPR-151	Entrepreneurship Development	03

Shri Krishan Chander Government Degree College Poonch

Syllabus B.COM. (Accounting) FYUGP as NEP 2020

Semester-I (Major)

(Examination to be held in 2026, 2027 and 2028)

Course Code:UMJFATH-101 **Course Title: Financial Accounting**

Credits: 04 Total **Number of Lectures:60**

Maximum Marks:100 (External:80, Internal:20)

1 Credit=15 Hours=25 Marks

Objective: This course provides the students with a detailed knowledge of concepts, techniques and their application to develop ability and skills in practical work situation.

Learning Outcomes: After completing the course, the learner is expected to:

1. Gain the skill of using accounting information as a tool in applying solutions for business problems and acquire the ability to integrate and solve problems in practical scenarios on financial statements of non-corporate entities;
2. Prepare departmental profit and loss account and balance sheets;
3. Have deeper understanding of branch accounts with various methods of preparing branch accounts;
4. Know accounting treatment of consignment in the books of consignor and consignee and develop conceptual skill of different methods of maintaining joint venture accounts; and
5. Demonstrate proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

UNIT–I PREPARATION OF FINANCIAL STATEMENTS OF NON–CORPORATE ENTITIES

Preparation of financial statements (Manufacturing account, trading account, profit and loss account, profit and loss appropriation account and balance sheet) of non-corporate manufacturing and non-manufacturing entities (excluding not-for-profit organisations) with and without adjustments.

UNIT–II DEPARTMENTAL ACCOUNTING

Meaning and objective of departmental accounts; Basis of allocation of common expenses; Inter-departmental transfers; Preparation of departmental trading and P&L account (Including general P&L account and balance sheet)

UNIT–III BRANCH ACCOUNTING (INLAND BRANCHES ONLY)

Meaning, objective and methods including debtor system, stock and debtor system, final account system; Wholesale branch system and independent branch system excluding foreign branches; Difference between branch and departmental accounting.

UNIT– IV CONSIGNMENT AND JOINT VENTURE

Consignment- Meaning and features; Distinction between consignment and sale; Distinction between normal loss and abnormal loss in consignment; Accounting treatment including journal and ledger in the books of consignor and consignee; Joint Ventures- Meaning, features and distinction of joint venture with partnership; Methods of maintaining joint venture accounts (theory only).

Books Recommended:

1. Gupta, R.L. Advanced Financial Accounting, S. Chand & Sons.
2. Kumar, A.S. Advanced Financial Accounting, Himalaya Publication House.
3. Shukla, M.C. and Grewal, T.S. Advanced Accounts, S. Chand & Ltd., New Delhi.
4. Jain, S.P. and Narang, K.L. Advanced Accounts, Kalyani Publishers, Ludhiana.
5. Paul, Sr. K. Accountancy, Volume–I and II, New Central Book Agency, Kolkata.
6. Porwal, L.S Accounting Theory, Tata McGraw Hill.
7. Anthony, R. Hawkins D.F. and Merchant K.A. Accounting Text & Cases, Tata McGraw Hill.
8. Maheshwari, S.N. Corporate Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
9. Sehgal, A. and Sehgal, D. Advanced Accounting, Taxmann, New Delhi.

Note for Paper Setting: Equal weightage shall be given to all the units of the syllabus.
The external paper shall be of the two sections, viz., A & B.

Examination and Evaluation Pattern:

1. **Internal Assessment (20 marks)** Duration 1:00 Hour
   Test: 15 marks
   - 05 short answer type questions with internal choice of 3 marks each.
   - **Attendance: 5 marks.**
2. **End Semester Examination: (80 marks)** Duration 3:00 Hours

♣ **Section-A**

05 short answer type questions with internal choice of 4 marks each.

Section-B

♣ 05 long answer type questions with internal choice of 12 marks each.

Tutorial cum Practicum Manual

Four Year Undergraduate Programme Semester—I

(For the examinations to be held in Dec. 2026, 2027 & 2028)

Fundamentals of Accounting: Theory in Practice

Total marks: 50 **Total credits: 02**

Internal Assessment: 25 marks **Code: UMJFATT-111**

External Assessment: 25 marks

The Breakdown of 25 marks for **Internal Assessment** shall be as below:

a) Project Report pertaining to SWOT analysis of any one company from the list of fortune 500 companies (10 marks)

b) Class Presentation (PPT) based on the above mentioned report **(10 marks)**

c) Internal Viva-voce **(5 marks)**

The Breakdown of 25 marks for **External Assessment** shall be as below:

a) Written Examination in the presence of external expert based on the report already prepared by the student as mentioned **(20 Marks)**

b) External Viva-voce **(5 marks)**

Shri Krishan Chander Government Degree College Poonch

Syllabus B.COM. (Accounting) FYUGP as NEP 2020

Semester-I (Minor)

(Examination to be held in 2026, 2027 and 2028)

Course Code:UMIFMTH-121 **Course Title: Fundamentals of Management**

Credits: 04 Total **Number of Lectures:60**

Maximum Marks:100 (External:80, Internal:20)

1 Credit=15 Hours=25 Marks

Course Objectives

The basic objective of this course is to provide fundamental knowledge about business management and develop skills for the applications of managerial practices.

Learning Outcomes: After completing the course, the learner is expected to:

1. understand the nature, scope and types of business organisation;
2. know contributions of eminent personalities in the field of management;
3. explain managerial functions such as planning, organizing and directing.
4. comprehend the controlling function of management and analyze its relationship with planning function

UNIT-I FRAMEWORK OF MANAGEMENT

Concepts, scope, objectives, and significance of management, Evolution of management thought contribution of Taylor, Weber and Fayol; Social responsibility of managers; Ethics in managing

UNIT – II PLANNING

Concept, Types and significance of planning, Barriers to planning, Process of planning, Limitation of planning; Decision making- Importance, Types, Techniques and process of decision making, Rationality in decision making, Decision making conditions; Problem solving, approaches to problem solving.

UNIT – III ORGANISING AND STAFFING

Concept, nature and objectives of organising, Forms of organisation structure, Organisation theory Classical, Neoclassical and Modern; Formal and Informal organisations; Delegation of authority: Concept, Principles, Significance, Barriers in effective delegation, Centralization and decentralization, Span of control, Staffing: Concept, significance and factors affecting of staffing.

UNIT – IV DIRECTING AND CONTROLLING

Concept, principles and significance of directing, Leadership: Concept of leadership, styles of leadership, Motivation, importance and theories of motivation, Controlling: concept, significance, types and process of controlling

Books Recommended:

1. Rao, S.P. Principles of Management, Himalaya Publishing House, New Delhi.
2. Bhalla, N.K, Sharma, R.S, and Gupta, S.K. Principles of Management, Kalyani Publishers, New Delhi.
3. Prasad, L.M. Management –Theory and Practice, Sultan Chand, New Delhi.
4. Koontz, O'D. Principles of Management, Tata McGraw Hill, New Delhi.

Note for Paper Setting: Equal weightage shall be given to all the units of the syllabus. The external paper shall be of the two sections, viz., A & B.

Examination and Evaluation Pattern:

3. **Internal Assessment (20 marks)** Duration 1:00 Hour

   Test: 15 marks

- 05 short answer type questions with internal choice of 3 marks each.
- **Attendance: 5 marks.**

4. **End Semester Examination: (80 marks)** Duration 3:00 Hours

♣ **Section-A**

05 short answer type questions with internal choice of 4 marks each.

Section-B

♣ 05 long answer type questions with internal choice of 12 marks each.

Tutorial cum Practicum Manual

Four Year Undergraduate Programme Semester—I

(For the examinations to be held in Dec. 2026, 2027 & 2028)

Fundamentals of Management

Total marks: 50 **Total credits: 02**

Internal Assessment: 25 marks **Code: UMIFMTT-131**

External Assessment: 25 marks

The Breakdown of 25 marks for **Internal Assessment** shall be as below:

a) Project Report pertaining to SWOT analysis of any one company from the list of fortune 500 companies (10 marks)

b) Class Presentation (PPT) based on the above mentioned report **(10 marks)**

c) Internal Viva-voce **(5 marks)**

The Breakdown of 25 marks for **External Assessment** shall be as below:

a) Written Examination in the presence of external expert based on the report already prepared by the student as mentioned **(20 Marks)**

b) External Viva-voce **(5 marks)**

Shri Krishan Chander Government Degree College Poonch

Syllabus Commerce (Multidisciplinary) at FYUGP as NEP 2020

Semester-II

(Examination to be held in 2026, 2027 and 2028)

Course Code:UMDFBTH-205 **Course Title: Fundamentals of Banking**

Credits:03 Total **Number of Lectures:45**

Maximum Marks: 75 (External: 40, Internal: 35)

1 Credit=15 Hours=25 Marks

Objectives: The basic objective of this course is to provide exposure to the students about functioning of banking sector and to develop skills regarding banking activities.

Learning Outcomes After completing the course, the student shall be able to gain basic knowledge of the banking, role of RBI and functions of commercial banks.

1. know the procedure of opening and operating bank accounts.
2. have knowledge of the negotiable instruments and their use.
3. attain knowledge about methods of remittance of money through banks.

UNIT I: INTRODUCTION TO BANKING

Origin, Meaning and Definition of Bank, Banker and Customer; Structure of Indian Banking System; Role of Reserve Bank of India; Functions of Commercial Bank- Primary, Secondary and General Utility Functions.

UNIT II: CONTEMPORARY BANKING OPERATIONS AND REGULATION

Evolution of modern banking practices; Banking sector reforms in India; Financial sector liberalization and its impact on banking; Digital banking—Concept, features and significance; Electronic banking services; Payment and Settlement Systems in India; Financial Inclusion and Financial Literacy.

UNIT III: NEGOTIABLE INSTRUMENTS

Meaning and Characteristics of Negotiable Instruments- Promissory Notes, Bills of Exchange, Cheque; Types of Cheque- Bearer, Order and Crossed Cheque; Types of Crossing- General and Special; Endorsement- Meaning and Kinds.

UNIT–IV: EMERGING DIMENSIONS OF BANKING

Changing landscape of banking in the digital economy; Financial Technology (FinTech) and its impact on banking services; Core Banking Solution (CBS); Artificial Intelligence and Blockchain in banking—Concept and applications; Cyber security and risk management in banking

Books Recommended:

1. Money and Banking- T.R. Jain and V.K. Ohri.
2. Indian Banking- S. Natarajan and R. Parameshawaram.
3. Modern Banking of Indian- O.P. Aggrawal
4. An Introduction to Banking- Moorad Choudhry.
5. Principles of Indian Banking- Jasbir Singh and Ruchika Gahlot.
6. Banking Financial System- B. Sanatham.
7. Money and banking- Dr. D.D. Chaturvedi and Vaibhav Puri.
8. Modern banking in India- D.R. Gupta and R.K. Gupta.

Shri Krishan Chander Government Degree College Poonch

Syllabus Commerce (Skill) at FYUGP as NEP 2020

Semester-I

(Examination to be held in 2026, 2027 and 2028)

Course Code: USEEDPR-151 **Course Title: Entrepreneurship Development**

Credits:03 Total **Number of Lectures: 45**

Maximum Marks:75 (External: 40, Internal: 35)

Course objective: To provide students with a comprehensive understanding of entrepreneurship by developing their ability to identify and evaluate business opportunities, generate innovative ideas, prepare effective business plans, understand the startup process and sources of finance, and acquire essential managerial skills required for the successful establishment, operation and sustainable growth of small business enterprises.

Course outcomes:

1. Understand the fundamentals of entrepreneurship and demonstrate the ability to generate and evaluate business ideas.
2. Develop a basic business plan and gain awareness of the startup process and funding sources.
3. Apply essential managerial skills for the operation and growth of small businesses.
4. Analyze challenges faced by entrepreneurs and identify strategies for sustainable business development.

UNIT–I: ENTREPRENEURSHIP AND IDEA GENERATION

Concept, characteristics, functions and types of entrepreneurs; role of entrepreneurship in economic development; entrepreneurial competencies; identification of business opportunities; sources of business ideas; techniques of idea generation.

Practical Component

- Identification of five local business opportunities.
- Market survey of a selected business idea.
- Preparation of Opportunity Identification Report.

UNIT–II: BUSINESS PLANNING AND STARTUP PROCESS

Meaning and importance of business planning; major components of a business plan; startup process; forms of business organization; basic registration procedures; sources of finance; government schemes and institutional support for entrepreneurs.

Practical Component

- Preparation of a Business Plan.
- Estimation of startup cost and working capital.

- Demonstration of UDYAM Registration.
- Visit to DIC/JKEDI/MSME or interaction with entrepreneurs.

UNIT–III: SMALL BUSINESS MANAGEMENT AND DIGITAL ENTREPRENEURSHIP

Basic management of production, marketing, finance and human resources in small businesses; innovation and digital tools for business growth; business ethics; social responsibility; strategies for growth and sustainability.

Practical Component

- Designing business logo and branding.
- Creating social media business page.
- Preparation of digital marketing content.
- Business pitch before the class.

BOOKS REFERRED

1. Khanka, S.S., 2013, *Entrepreneurial Development*, S. Chand & Company Ltd., New Delhi.
2. Desai, V., 2011, *Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House, Mumbai.
3. Drucker, P.F., 1985, *Innovation and Entrepreneurship*, Harper & Row, New York.
4. Hisrich, R.D., Peters, M.P. and Shepherd, D.A., 2017, *Entrepreneurship*, McGraw-Hill Education, New Delhi.
5. Barringer, B.R. and Ireland, R.D., 2016, *Entrepreneurship: Successfully Launching New Ventures*, Pearson Education, New Delhi.

Note for Paper Setting: Equal weightage shall be given to all the units of the syllabus.
The external paper shall be of the two sections, viz., A & B.

Examination and Evaluation Pattern:

1. Internal Assessment (25 marks)

1. Test: (10 marks) Duration 1:00 Hour
   - ♣ 05 short answer type questions with internal choice of 2 marks each.
2. Presentation: 10 marks
3. Viva-voce : 05 marks

4. **End Semester Examination: (50 marks) Duration 2:00 Hours**

♣ **Section-A**

06 short answer type questions with internal choice of 3 marks each.

♣ **Section-B**

04 long answer type questions with internal choice of 8 marks each.

S.No.	Course Type	Course Code.	Course Title	Credits
01	Major	UMJFATH-201	Advance Financial Accounting	04
02	Tutorial	UMJFATT-211	Fundamentals of Accounting: Theory in Practice (Tutorial)	02
03	Minor	UMIFMTH-221	Corporate Social Responsibility	04
04	Tutorial	UMIFMTT-231	CSR (Tutorial)	02
05	Multidisciplinary	UMDIFSTH-241	Indian Financial System	03
06	Skill	USEEDPR-251	Entrepreneurship	03

SEMESTER-2ND

Shri Krishan Chander Government Degree College Poonch

Syllabus B.COM. (Accounting) FYUGP as NEP 2020

Semester-II (Major)

(Examination to be held in 2026, 2027 and 2028)

Course Code:UMJAFATH-201 **Course Title: Advance Financial Accounting**

Credits: 04 Total **Number of Lectures:60**

Maximum Marks:100 (External:80, Internal:20)

1 Credit=15 Hours=25 Marks

Objective: This course provides the students with a detailed knowledge of concepts, techniques and their application to develop ability and skills in practical work situation.

Learning Outcomes: After completing the course, the learner is expected to:

- Explain the accounting treatment of hire purchase and instalment transactions in the books of vendors and purchasers.
- Prepare royalty accounts and apply the principles of short-workings and recoupment under different agreements.
- Prepare statements of affairs and deficiency accounts relating to the insolvency of sole proprietors.
- Compute insurance claims for loss of stock and loss of profit by applying relevant accounting principles.
- Apply accounting techniques to solve practical problems relating to special business transactions.

UNIT–I HIRE PURCHASE SYSTEM

Meaning and importance; Basic terms used in hire purchase and instalments system; Difference between hire purchase and instalment system; Journal entries and ledger accounts in the books of both the parties, viz., vendor and vendee-when cash price is given, when cash price is not given, when rate of interest is given, when rate of interest is not given, when amount of instalment is given, when amount of instalment is not given; Annuity method and default and repossession.

UNIT–II ROYALTY ACCOUNTS

Meaning of various terms used & types of royalties; Rights of short-working recouped and its methods; Conditions for the recoupment of short-working; Journal entries and ledger accounts in the books of the parties, viz., lessor and lessee.

UNIT–III INSOLVENCY ACCOUNTS

Insolvency of sole proprietor-Meaning, conditions, various types of creditors-List to be prepared; Laws governing settlement of accounts; Difference between Presidency Towns Insolvency Act, 1909 and Provincial Insolvency Act, 1920; Preparation of statement of affairs and deficiency account.

UNIT–IV INSURANCE CLAIMS

Meaning of Insurance claims, steps for ascertaining insurance claims; Computation of loss of stocks with abnormal items including consequential loss of profit and application of average clause.

BOOKS REFERRED

1. Gupta, R.L. & Radhaswamy, M. *Advanced Accountancy*. Sultan Chand & Sons, New Delhi.
2. Jain, S.P. & Narang, K.L. *Advanced Accountancy*. Kalyani Publishers, Ludhiana.
3. Shukla, M.C., Grewal, T.S. & Gupta, S.C. *Advanced Accounts*. S. Chand & Company Ltd., New Delhi.
4. Maheshwari, S.N. & Maheshwari, S.K. *Advanced Accountancy*. Vikas Publishing House Pvt. Ltd., New Delhi.
5. Hanif, M. & Mukherjee, A. *Advanced Accounting*. McGraw Hill Education (India) Pvt. Ltd.
6. Sehgal, A. & Sehgal, D. *Advanced Accounting*. Taxmann Publications Pvt. Ltd., New Delhi.
7. Institute of Chartered Accountants of India (ICAI). *Study Material on Advanced Accounting*. New Delhi.

Note for Paper Setting: Equal weightage shall be given to all the units of the syllabus.
The external paper shall be of the two sections, viz., A & B.

Examination and Evaluation Pattern:

5. **Internal Assessment (20 marks)** Duration 1:00 Hour
   Test: 15 marks

- 05 short answer type questions with internal choice of 3 marks each.
- **Attendance: 5 marks.**

6. **End Semester Examination: (80 marks)** Duration 3:00 Hours

♣ **Section-A**

05 short answer type questions with internal choice of 4 marks each.

Section-B

♣ 05 long answer type questions with internal choice of 12 marks each.

Tutorial cum Practicum Manual

Four Year Undergraduate Programme Semester—I

(For the examinations to be held in Dec. 2026, 2027 & 2028)

Fundamentals of Accounting: Theory in Practice

Total marks: 50	**Total credits: 02**
Internal Assessment: 25 marks	**Code: UMJAFATT-202**

External Assessment: 25 marks

The Breakdown of 25 marks for **Internal Assessment** shall be as below:

a) Report writing on final accounts of any two business entities and show the comparative analysis of position statement i.e. balance sheet of these two business entities **(10 marks)**

b) Class Presentation (PPT) based on the above mentioned report **(10 marks)**

c) Internal Viva-voce **(5 marks)**

The Breakdown of 25 marks for **External Assessment** shall be as below:

a) Written Examination in the presence of external expert based on the report already prepared by the student as mentioned **(20 Marks)**

b) External Viva-voce **(5 marks)**

Shri Krishan Chander Government Degree College Poonch

Syllabus B.COM. (Accounting) FYUGP as NEP 2020

Semester-II (Minor)

(Examination to be held in 2026, 2027 and 2028)

Course Code:UMICSRTH-203 **Course Title: Corporate Social Responsibility**

Credits: 04 Total **Number of Lectures:60**

Maximum Marks:100 (External:80, Internal:20)

1 Credit=15 Hours=25 Marks

Objective: The basic objective of this course is to provide fundamental knowledge about corporate social responsibility and to develop the skill required for practical implementation of CSR.

Learning Outcomes: After completing the course, the student shall be able to:

1. understand the nature and scope of CSR
2. know understand the various theories and models in the field of CSR
3. explain the various CSR regulations.
4. comprehend the measurement of CSR.

UNIT- I INTRODUCTION TO CORPORATE SOCIAL RESPONSIBILITY

Concept and characteristics of CSR, History of CSR, Evolution of CSR in India, Importance of CSR, Drivers and Barriers of CSR, Principles of CSR, Types of CSR, Social Responsibility of Business, CSR Strategy, Implementation issues of CSR initiatives.

UNIT- II CORPORATE SOCIAL RESPONSIBILITY THEORIES

Corporate Social responsibility theories; various approaches to CSR, Models of CSR: Friedman model, Ackerman Model, Carroll Model, Corporate Citizenship Model, Environmental Integrity and Community Model, Stockholders and Stakeholders Model, New Model of CSR; Business stakeholders.

UNIT-III CORPORATE SOCIAL RESPONSIBILITY LAWS

CSR Laws in India, CSR Laws across the world; Provisions of Section 135 of New Companies Act 2013; CSR activities under schedule VII; Government guidelines for CSR; Globalization and CSR.

UNIT-IV CORPORATE SOCIAL RESPONSIBILITY AND MEASUREMENT

Need to measure CSR, Measurement tools widely used for CSR, Concept, objectives and types of social audit, CSR and corporate accountability, CSR reporting standards, Benchmarking in CSR.

Books Recommended:

1. Frank- Martin Belz & Ken Peattie, Sustainability Marketing: A Global Perspective, Wiley, John & Sons.

2. Diane Martin & John Schouten, Sustainability Marketing. Pearson Education Limited.

3. Harsha, Mukherjee, Sustainable Corporate Social Responsibility Basics. Himalaya Publishing House.

4. Kotler, Philip, Nancy Lee, Corporate Social Responsibility, John Wiley & Sons.

5. Sharma, J.P. Corporate Governance and Social Responsibility of Business. Ane Books Pvt. Ltd, New Delhi.

6. Paleri, Prabhakaran, Corporate Social Responsibility, Concept, Cases and Trends, Cengage Learning.

Note for Paper Setting: Equal weightage shall be given to all the units of the syllabus.
The external paper shall be of the two sections, viz., A & B.

Examination and Evaluation Pattern:

7. **Internal Assessment (20 marks)** Duration 1:00 Hour
   Test: 15 marks
   - 05 short answer type questions with internal choice of 3 marks each.
   - **Attendance: 5 marks.**
8. **End Semester Examination: (80 marks)** Duration 3:00 Hours

♣ **Section-A**

05 short answer type questions with internal choice of 4 marks each.

Section-B

♣ 05 long answer type questions with internal choice of 12 marks each.

Tutorial cum Practicum Manual

Four Year Undergraduate Programme Semester—I

(For the examinations to be held in Dec. 2026, 2027 & 2028)

CORPORATE SOCIAL RESPONSIBILITY (Tutorial)

Total marks: 50 **Total credits: 02**

Internal Assessment: 25 marks **Code: UMJCSRTT-204**

External Assessment: 25 marks

The Breakdown of 25 marks for **Internal Assessment** shall be as below:

a) Corporate Social Responsibility Analysis Report (10 Marks)

Students shall prepare a report on any one company, PSU, bank, cooperative society, NGO, startup, MSME, or social enterprise by studying its Corporate Social Responsibility practices through annual reports, sustainability reports, company websites, field visits, or interaction with officials wherever feasible.

The report shall include:

- Introduction and profile of the organisation.
- CSR Vision, Mission and Policy of the organisation.
- CSR activities undertaken under Schedule VII of the Companies Act, 2013.
- Identification of key stakeholders and stakeholder engagement practices.
- Analysis of CSR initiatives in the areas of education, health, environment, rural development, women empowerment, skill development or other relevant sectors.
- CSR expenditure and utilisation (where applicable).

b) Class Presentation (PPT) based on the above mentioned report **(10 marks)**

c) Internal Viva-voce **(5 marks)**

The Breakdown of 25 marks for **External Assessment** shall be as below:

a) Written Examination in the presence of external expert based on the report already prepared by the student as mentioned **(20 Marks)**

b) External Viva-voce **(5 marks)**

Shri Krishan Chander Government Degree College Poonch

Syllabus Commerce (Multidisciplinary Course) at FYUGP as NEP 2020

Semester-II

(Examination to be held in 2026, 2027 and 2028)

Course Code:UMDIFSTH-141 **Course Title: Indian Financial System**

Credits:03 Total **Number of Lectures:45**

Maximum Marks: 75 (External: 60, Internal:15)

1 Credit=15 Hours=25 Marks

Objectives:

- To understand the structure and functions of the Indian financial system.
- To develop knowledge of money and capital markets.
- To familiarize students with financial instruments and market intermediaries.
- To understand the role of financial institutions and regulatory bodies.
- To enhance analytical skills in financial market operations.

Learning Outcomes:

After successful completion of the course, the students will be able to:

1. Explain the structure and functions of the Indian financial system.
2. Describe the operations of money and capital markets.
3. Identify various financial instruments and market intermediaries.
4. Assess the role of financial institutions and regulatory authorities.
5. Analyse the functioning of financial markets and institutions.

UNIT- I: INTRODUCTION

Financial Systems: Significance, Functions and structure of financial system, Indian financial system, Financial Dualism, Financial Sector reforms, Financial instruments, Debentures, Shares, ADRs, GDRs and ECBs. Derivative trading-introduction.

UNIT -II: MONEY MARKET

Money Market: Meaning and Functions, Constituents of Money Market: Call Money Market, Treasury Bill Market, Certificate of Deposit Market, Commercial Bills Market and Commercial Paper Market. Method of Auction of Treasury bills, RBI's Negotiated Dealing System.

UNIT -III: CAPITAL MARKET AND SECURITIES MARKET

Capital Market: Structure and Functions of Capital Market; Primary Market its role & Functions, Methods of selling securities in Primary Market, SEBI Guidelines for different types of issues, procedures for Pricing of new issues, Allotment. of shares, Secondary Market stock exchanges. Types of stock exchanges, Listing & De-listing of securities.

UNIT -IV: FINANCIAL INSTITUTIONS AND REGULATORY FRAMEWORK

Financial Institutions: RBI; Commercial Banks; Developmental Financial Institutions; SEBI, Fee Based Financial Services, Fund Based Financial Institutions. NBFC's.

Recommended Books

1. Bhole, L.M. & Mahakud, J. *Financial Institutions and Markets: Structure, Growth and Innovations*. McGraw Hill Education, New Delhi.
2. Khan, M.Y. *Indian Financial System*. McGraw Hill Education, New Delhi.
3. Pathak, Bharati V. *The Indian Financial System: Markets, Institutions and Services*. Pearson Education, New Delhi.
4. Gurusamy, S. *Indian Financial System*. Vijay Nicole Imprints Pvt. Ltd., Chennai.
5. Machiraju, H.R. *Indian Financial System*. Vikas Publishing House Pvt. Ltd., New Delhi.
6. Varshney, P.N. & Mittal, D.K. *Indian Financial System*. Sultan Chand & Sons, New Delhi.
7. Avadhani, V.A. *Investment and Securities Markets in India*. Himalaya Publishing House, Mumbai.

Note for Paper Setting:

1. Internal Assessment Test: (10 marks) Duration 1:00 Hour

♣ 05 short answer type questions with internal choice of 2 marks each.

- **Attendance: 5 marks.**

2. End Semester Examination: (60 marks) Duration 3: 00 Hours

♣ **Section-A**

04 short answer type questions with internal choice of 3 marks each.

♣ **Section-B**

04 long answer type questions with internal choice of 12 marks each.

Shri Krishan Chander Government Degree College Poonch

Syllabus Commerce (Skill) at FYUGP as NEP 2020

Semester-II

(Examination to be held in 2026, 2027 and 2028)

Course Code: USEEPR-206 **Course Title: Entrepreneurship**

Credits:03 Total **Number of Lectures: 45**

Maximum Marks:75 (External: 40, Internal: 35)

Course Objective

The course aims to provide students with practical knowledge and skills for managing, operating, and growing small business enterprises. It focuses on business operations, customer management, digital business practices, and sustainable growth strategies.

Course Outcomes

After completing the course, students will be able to:

1. Understand the basic functions involved in managing a small business.
2. Develop skills for effective customer and supplier relationship management.
3. Utilize digital tools and online platforms for business promotion and growth.
4. Identify opportunities and strategies for business expansion and sustainability.

UNIT-I: MANAGING SMALL BUSINESS OPERATIONS

Planning and organizing business activities; management of resources; inventory management; maintenance of business records; basic financial records and documentation.

Practical Component

- Preparation of purchase and sales registers.
- Maintenance of cash book.
- Recording daily business transactions.
- Preparation of monthly business records.

UNIT-II: CUSTOMER MANAGEMENT AND DIGITAL BUSINESS

Customer relationship management; supplier relationship management; customer feedback and grievance handling; social media marketing; digital payment systems; online marketing; introduction to e-commerce platforms.

Practical Component

- Preparation of digital catalogue.
- QR Code generation for digital payments.
- Customer satisfaction survey.

UNIT-III: BUSINESS GROWTH AND SUSTAINABILITY

Concept and importance of business growth; strategies for expansion and development of small businesses; role of innovation in entrepreneurial success; challenges faced by entrepreneurs in a competitive environment; risk management in small enterprises; ethical business practices;
Practical Component

- SWOT analysis of a local enterprise.
- Preparation of business expansion strategy.
- Risk assessment of a selected business.

Note for Paper Setting: Equal weightage shall be given to all the units of the syllabus.
The external paper shall be of the two sections, viz., A & B.

Examination and Evaluation Pattern:

1. Internal Assessment (25 marks)

1. Test: (10 marks) Duration 1:00 Hour
   - ♣ 05 short answer type questions with internal choice of 2 marks each.
2. Presentation: 10 marks
3. Viva-voce : 05 marks

4. **End Semester Examination: (50 marks) Duration 2:00 Hours**

♣ **Section-A**

06 short answer type questions with internal choice of 3 marks each.

♣ **Section-B**

04 long answer type questions with internal choice of 8 marks each.

Books Recommended

1. Khanka, S.S. (2013), *Entrepreneurial Development*, S. Chand & Company Ltd., New Delhi.
2. Desai, V. (2011), *Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House, Mumbai.
3. Hisrich, R.D., Peters, M.P. and Shepherd, D.A. (2017), *Entrepreneurship*, McGraw-Hill Education, New Delhi.
4. Scarborough, N.M. and Cornwall, J.R., *Essentials of Entrepreneurship and Small Business Management*, Pearson Education.
5. Gupta, C.B. and Srinivasan, N.P., *Entrepreneurial Development*, Sultan Chand & Sons, New Delhi.
6. Drucker, P.F. (1985), *Innovation and Entrepreneurship*, Harper Business.