



# UNIVERSITY OF JAMMU

(NAAC ACCREDITED 'A' GRADE' UNIVERSITY)  
Baba Sahib Ambedkar Road, Jammu-180006 (J&K)

Academic Section

Email: [academicsectionju14@gmail.com](mailto:academicsectionju14@gmail.com)

## NOTIFICATION (22/Sept./Adp/40)

It is hereby notified for the information of all concerned that the Vice-Chancellor, in anticipation of the approval of the Academic Council, is pleased to authorize the adoption of the Syllabi and Courses of Study in the subject of **Commerce** of Semesters **Ist** and **IInd** for **Four Year Under Graduate Programme** under the **Choice Based Credit System** as per **NEP-2020** (as given in the annexure) for the examinations to be held in the years as per the details given below:

Subject	Semester	for the examination to be held in the years
Commerce	Semester-I	December 2022, 2023 and 2024
	Semester-II	May 2023, 2024 and 2025

The Syllabi of the courses is available on the University website: [www.jammuuniversity.ac.in](http://www.jammuuniversity.ac.in)

Sd/-  
DEAN ACADEMIC AFFAIRS

No. F. Acd/II/22/6731-6770

Dated: 27-09-2022

Copy for information and necessary action to:

1. Special Secretary to the Vice-Chancellor, University of Jammu for information of Hon'ble Vice-Chancellor
2. Dean, Faculty of Business Studies
3. HOD/Convener, Board of Studies in **Commerce**
4. Sr. P.A. to the Controller of Examinations
5. All members of the Board of Studies
6. Confidential Assistant to the Controller of Examinations
7. I/C Director, Computer Centre, University of Jammu
8. Deputy Registrar/Asst. Registrar (Conf. /Exams. UG/ Exam Eval Non-Prof/CDC)
9. Incharge, University Website for Uploading of the notification.

*Sumitashama*  
Deputy Registrar (Academic) 27/9/22  
*Don M*  
26/9/22



**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**(ACCOUNTING AND FINANCE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 101	Financial Accounting	04	15	60	10	15	100
2.	Minor Course	UMIBCT 101	Fundamentals of Accounting - I	04	15	60	10	15	100

**(BUSINESS REGULATIONS)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 131	Business Laws	04	15	60	10	15	100
2.	Minor Course	UMIBCT 131	Consumer Affairs and Customer Care	04	15	60	10	15	100

**(BUSINESS STUDIES)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 161	Business Organisation and Management	04	15	60	10	15	100
2.	Minor Course	UMIBCT 161	Fundamentals of Management	04	15	60	10	15	100

**(MULTIDISCIPLINARY COURSE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks		Total Marks
					Theory		
					Mid Semester Assessment	End Examination	
1.	Multidisciplinary Course	UMDBCT 101	Office management and Secretarial Practice	03	15	60	75

**(SKILL ENHANCEMENT COURSE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks		Total Marks
					Theory		
					Mid Semester Assessment	End Examination	
1.	Skill Enhancement Course	USEBCT 101	Computer Applications in Business – I	02	10	40	50

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**(ACCOUNTING AND FINANCE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 201	Advanced Financial Accounting	04	15	60	10	15	100
2.	Minor Course	UMIBCT 201	Fundamentals of Accounting - II	04	15	60	10	15	100

**(BUSINESS REGULATIONS)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 231	Company Law	04	15	60	10	15	100
2.	Minor Course	UMIBCT 231	Fundamentals of Office Management and Methods	04	15	60	10	15	100

**(BUSINESS STUDIES)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 261	Business Environment	04	15	60	10	15	100
2.	Minor Course	UMIBCT 261	Corporate Social Responsibility	04	15	60	10	15	100

**(MULTIDISCIPLINARY COURSE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks		Total Marks
					Theory		
					Mid Semester Assessment	End Examination	
1.	Multidisciplinary Course	UMDBCT 201	Management Information System	03	15	60	75

**(SKILL ENHANCEMENT COURSE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks		Total Marks
					Theory		
					Mid Semester Assessment	End Examination	
1.	Skill Enhancement Course	USEBCT 201	Computer Applications in Business - II	02	10	40	50

*Hour*

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 101	Financial Accounting	04	15	60	10	15	100
2.	Minor Course	UMIBCT 101	Fundamentals of Accounting - I	04	15	60	10	15	100

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 201	Advanced Financial Accounting	04	15	60	10	15	100
2.	Minor Course	UMIBCT 201	Fundamentals of Accounting - II	04	15	60	10	15	100

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**FINANCIAL ACCOUNTING**  
**(MAJOR COURSE)**

**C. No.: UMJBCT101**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

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

**Objective:** To impart conceptual knowledge of financial accounting and also skill for recording business transaction.

**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)

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**FINANCIAL ACCOUNTING**  
**(MAJOR COURSE)**

**C. No.: UMJBCT101**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

**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. Jain S.P. and Narang K.L. Financial Accounting, Kalyani Publisher, Delhi.
2. Monga J.R. Financial Accounting Concept and Application, Mayur Paper Book, New Delhi.
3. Maheshwari S.N. Financial Accounting, Vikas Publication, New Delhi.
4. Singhal, Financial Accounting, Taxman Publication.

**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.

**Section-A:** This section will contain four short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 12 marks. The answer to each question should be within 300 words.

**Section-B:** This section will contain eight questions selecting two questions from each unit. Each question carries 12 marks. A candidate has to attempt four questions, selecting one question from each unit. Total weightage to this section shall be 48 marks. The answer to each question should be within 800 words.

**Note:** 60% weight age should be given to problems demanding numerical solutions.

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**ADVANCED FINANCIAL ACCOUNTING**  
**(MAJOR COURSE)**

**C. No.: UMJBCT201**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

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

**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. learn accounting for hire purchase transactions;
2. understand various terms used in royalty and prepare journal and ledger accounts in the books of lessor and lessee;
3. develop an understanding of accounting of insolvency and laws governing settlement of insolvency accounts; and
4. demonstrate proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

**UNIT-I HIRE PURCHASE SYSTEM**

Meaning and importance; Basic terms used in hire purchase and installments system; Difference between hire purchase and installment 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 installment is given, when amount of installment 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.



**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**ADVANCED FINANCIAL ACCOUNTING**  
**(MAJOR COURSE)**

**C. No.: UMJBCT201**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

**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 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. Lele, R.K. and Jawaharlal. Accounting Theory, Himalaya Publishers.
7. Porwal, L.S Accounting Theory, Tata McGraw Hill.
8. Anthony, R. Hawkins D.F. and Merchant K.A. Accounting Text & Cases, Tata McGraw Hill.
9. Maheshwari, S.N. Corporate Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
10. 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.

**Section-A:** This section will contain four short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 12 marks. The answer to each question should be within 300 words.

**Section-B:** This section will contain eight questions selecting two questions from each unit. Each question carries 12 marks. A candidate has to attempt four questions, selecting one question from each unit. Total weightage to this section shall be 48 marks. The answer to each question should be within 800 words.

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

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**FUNDAMENTALS OF ACCOUNTING-I (BOOK KEEPING)**  
**(MINOR COURSE)**

**C. No.: UMIBCT101**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

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

**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. learn the basics of accounting;
2. understand the rules of debit and credit and their application;
3. develop an understanding of trial balance and rectification of errors;
4. prepare trading and profit and loss account and balance sheet of sole proprietorship; and;
5. demonstrate proficiency with the ability to engage in competitive exams like CA, CS, ICWA.

**UNIT-I INTRODUCTION**

Accounting - Concept, meaning, as a source of information, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs; Qualitative characteristics of accounting information; Role of accounting in business; Basic accounting terms; System of accounting; Basis of accounting: cash basis and accrual basis; GAAP: Concept; Basic accounting concepts and conventions.

**UNIT-II ACCOUNTING PROCESS**

Voucher and Transactions: Source documents and vouchers, preparation of vouchers; Accounting equation approach-meaning and analysis, rules of debit and credit. Recording of transactions- books of original entry- journal; Special purpose books: cash book- simple, cash book with bank column and petty cash book, purchases book, sales book, purchases return book, sales return book; Journal proper; Ledger- format, posting from journal and subsidiary books, balancing of accounts.

**UNIT-III TRIAL BALANCE AND RECTIFICATION OF ERRORS**

Trial Balance: Meaning, objectives and preparation, Rectification of Errors: Errors and types of errors-errors of omission- errors of commission, errors of duplication, errors of principle and compensating errors.



**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**FUNDAMENTALS OF ACCOUNTING-I (BOOK KEEPING)**  
**(MINOR COURSE)**

**C. No.: UMIBCT101**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination\* = 15**

**Tutorial Hours = 30**

**UNIT-IV FINAL ACCOUNTS OF SOLE PROPRIETORS**

Financial Statements- meaning and users; Distinction between capital expenditure and revenue expenditure; Trading and profit and loss account-gross profit, operating profit, net profit; Balance sheet-need, grouping, marshalling of assets and liabilities, vertical presentation of financial statement; Adjustments in preparation of financial statements with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors, managers' commission; Preparation of trading and profit and loss account and balance sheet of sole proprietorship.

**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.

**Section-A:** This section will contain four short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 12 marks. The answer to each question should be within 300 words.

**Section-B:** This section will contain eight questions selecting two questions from each unit. Each question carries 12 marks. A candidate has to attempt four questions, selecting one question from each unit. Total weightage to this section shall be 48 marks. The answer to each question should be within 800 words.

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

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**FUNDAMENTALS OF ACCOUNTING-II (ACCOUNTANCY)**  
**(MINOR COURSE)**

**C. No.: UMIBCT201**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 100**

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

**Objective:** To equip students with the basic knowledge of bank reconciliation statements, bills of exchange, depreciation accounting and accounts for non-profit organizations.

**Learning Outcomes:**

After completing the course, the learner is expected to:

1. prepare bank reconciliation statements;
2. understand various terms used in bills of exchange and promissory note and prepare journal and ledger accounts in the books of Drawer and Drawee;
3. develop an understanding of accounting for depreciation;
4. prepare income and expenditure accounts and receipts and payment accounts of non-profit organizations; and
5. demonstrate proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

**UNIT-I BANK RECONCILIATION STATEMENT**

Meaning and salient features of bank reconciliation statement; Causes of difference in bank balance as per pass book and cash book; Procedure for reconciling the cash book balance with the pass book balance; Methods of bank reconciliation statement.

**UNIT-II BILLS OF EXCHANGE AND PROMISSORY NOTE**

Bills of Exchange and Promissory Note- meaning, definition, features, parties and differences- Bills of exchange and promissory note. Important Terms: Term of bill, due date, days of grace, date of maturity, discounting of bill, endorsement of bill, bill sent for collection, dishonor of bill, noting of bill, retirement and renewal of bill; Accounting treatments of bills transaction in the books of Drawer and Drawee.

**UNIT-III DEPRECIATION ACCOUNTING**

Introduction: Concept of depreciation, objectives, factors in the measurement of depreciation; Methods of providing depreciation; Profit or loss on the sale/disposal of property, plant and equipment.



**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**FUNDAMENTALS OF ACCOUNTING-II (ACCOUNTANCY)**  
**(MINOR COURSE)**

**C. No.: UMIBCT201**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 100**

**UNIT-IV ACCOUNTS OF NOT-FOR-PROFIT ORGANISATION**

Not-for-profit organization- meaning and examples; Receipts and payments- meaning and concept of fund based and non-fund based accounting; Preparation of income and expenditure account and balance sheet from receipt and payment account with additional information.

**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. Lele, R.K. and Jawaharlal Accounting Theory, Himalaya Publishers.
7. Porwal, L.S. Accounting Theory, Tata McGraw Hill.
8. Anthony, R. Hawkins D.F. and Merchant K.A. Accounting Text & Cases, Tata McGraw Hill.
9. Maheshwari, S.N. Corporate Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
10. 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.

**Section-A:** This section will contain four short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 12 marks. The answer to each question should be within 300 words.

**Section-B:** This section will contain eight questions selecting two questions from each unit. Each question carries 12 marks. A candidate has to attempt four questions, selecting one question from each unit. Total weightage to this section shall be 48 marks. The answer to each question should be within 800 words.

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

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 131	Business Laws	04	15	60	10	15	100
2.	Minor Course	UMIBCT 131	Consumer Affairs and Customer Care	04	15	60	10	15	100



**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 231	Company Law	04	15	60	10	15	100
2.	Minor Course	UMIBCT 231	Fundamentals of Accounting - II	04	15	60	10	15	100

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**BUSINESS LAWS**  
**(MAJOR COURSE)**

**C. No.: UMJBCT131**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

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

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

**Learning Outcomes:**

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

1. understand various provisions of contracts including special contracts;
2. understand the obligations of buyer and seller for making business agreements and contracts;
3. apply skills to initiate entrepreneurial ventures as partnership and L.L.P; and
4. know the concepts and legal safeguards in Information Technology.

**UNIT - I THE INDIAN CONTRACT ACT, 1872**

Contract - meaning, characteristics and kinds; Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects, Void agreements; Discharge of contract – modes of discharge including breach and its remedies; Contingent contracts; Quasi – contracts; Contract of Indemnity and Guarantee.

**UNIT - II THE SALE OF GOODS ACT, 1930**

Contract of sale, meaning and difference between sale and agreement to sell; Conditions and warranties; Transfer of ownership in goods including sale by non-owners; Performance of contract of sale; Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer; Auction Sale.

**UNIT- III THE LIMITED LIABILITY PARTNERSHIP ACT, 2008**

Salient Features of LLP; Difference between LLP and Partnership, LLP and Company; LLP Agreement; Nature of LLP; Partners and Designated Partners; Incorporation Document; Incorporation by Registration, Registered office of LLP and change therein; Change of name; Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistle blowing; Taxation of LLP; Conversion of LLP.



**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**BUSINESS LAWS**  
**(MAJOR COURSE)**

**C. No.: UMJBCT131**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

**UNIT - IV THE INFORMATION TECHNOLOGY ACT 2000**

Definitions under the Act; Digital signature; Electronic governance; Attribution, acknowledgement and dispatch of electronic records; Regulation of certifying authorities; Digital signatures certificates; Duties of subscribers; Penalties and adjudication; Appellate Tribunal; Offences.

**Books Recommended:**

1. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
2. Kuchhal M C, Business Laws, Vikas Publishing House, New Delhi
3. Tulsian P.C., Business Law, Tata McGraw Hill, New Delhi.
4. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.
5. Sharma, J.P. and Sunaina Kanojia, Vyavsayik Sanniyam, Delhi University Hindi Cell.
6. Chadha P R Business Law, Galgotia Publishing Company, New Delhi.
7. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.
8. Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., 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.

**Section-A:** This section will contain four short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 12 marks. The answer to each question should be within 300 words.

**Section-B:** This section will contain eight questions selecting two questions from each unit. Each question carries 12 marks. A candidate has to attempt four questions, selecting one question from each unit. Total weightage to this section shall be 48 marks. The answer to each question should be within 800 words.

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**COMPANY LAW**  
**(MAJOR COURSE)**

**C. No.: UMJBCT231**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

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

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013.

**Learning Outcomes:**

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

1. explain the basic concepts of Company Law;
2. get acquainted with the important Company documents;
3. comprehend the classification of Directors, key managerial personnel, meetings of companies;
4. be familiar with the concept of meetings and winding up of a company.

**UNIT - I INTRODUCTION**

Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; formation of company, promoters and their legal position, pre incorporation contract and provisional contracts; on-line registration of a company

**UNIT- II DOCUMENTS**

Memorandum of association and its alteration, articles of association and its alteration, doctrines of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus, misstatement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat capital; employee stock option; issue of bonus shares; transfer and transmission of shares, buyback; share certificate; D-Mat system.

**UNIT- III MANAGEMENT**

Classification of directors, director identity number (DIN); appointment, removal of directors; legal positions, powers and duties; key managerial personnel, managing director, manager; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders' relationship committee, corporate social responsibility committee; prohibition of insider trading.

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**COMPANY LAW**  
**(MAJOR COURSE)**

**C. No.: UMJBCT231**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

**UNIT - IV COMPANY MEETINGS AND WINDING UP**

Meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting, Provisions relating to payment of dividend, Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

**Books Recommended:**

1. Gowar, LCB, Principles of Modern company Law, Stevens & Sons, London.
2. Hanningan, Brenda, Company Law, Oxford University Press, U.K.
3. Kuchhal M C, Corporate Laws, Shri Mahaveer Book Depot, New Delhi.
4. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
5. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
6. Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman's Allied Services (P) Ltd., New Delhi.
7. Singh, Harpal, Indian Company Law, Galgotia Publishing, Delhi.
8. Companies Act and Corporate Laws, Bharat Law House Pvt Ltd, 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.

**Section-A:** This section will contain four short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 12 marks. The answer to each question should be within 300 words.

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**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**CONSUMER AFFAIRS AND CUSTOMER CARE**  
**(MINOR COURSE)**

**C. No.: UMIBCT131**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination\* = 15**

**Tutorial Hours = 30**

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

**Objective:** This paper seeks to familiarize the students with their rights and responsibilities as a consumer within the social and legal framework of protecting the consumers in India. It also provides an understanding of the mechanism available for addressing consumer complaints and the role played by different agencies in establishing product and service standards.

**Learning Outcomes:**

After completing the course, the student shall be able to;

1. understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging;
2. learn how to pursue the consumer rights under consumer protection act 1986;
3. understand the procedure of filing a complaint; and
4. analyze the role of industry regulators in consumer protection.

**UNIT-I INTRODUCTION**

Experiencing and voicing dissatisfaction- Concept of consumer buying process and post-purchase behaviour; Factors affecting voicing of consumer grievances; Alternatives available to dissatisfied consumers- Private action and public action; Conciliation and intermediation for out-of-court redressal. Consumer and markets Nature of markets- online and offline, urban and rural; Concept of price in retail and wholesale, maximum retail price (MRP), fair price, grey market, GST, ethical and legal aspects of misleading advertisements and deceptive packaging; Concept of consumerism; Consumer organisations- Formation, functioning, and their role in consumer protection; Recent developments in consumer protection in India.

**UNIT-II THE CONSUMER PROTECTION ACT (CPA) 1986**

Objectives and basic concepts, consumer rights and UN Guidelines on consumer protection, consumer, goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice and restrictive trade practice. Organisational set-up under the Consumer Protection Act; Advisory bodies- Consumer Protection Councils at the central, state and district levels; Adjudicatory bodies- District Forums, State Commissions, National Commission: Composition, powers, and jurisdiction (Pecuniary and Territorial); Role of Supreme court under the CPA with important case law.

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**CONSUMER AFFAIRS AND CUSTOMER CARE**  
**(MINOR COURSE)**

**C. No.: UMIBCT131**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

**UNIT- III GRIEVANCE REDRESSAL MECHANISM UNDER THE CPA, 1986**

Filing and handling of Complaints- Who can file a complaint; Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases; Relief/Remedy available; Temporary injunction; Enforcement of order; Appeal; Frivolous and vexatious complaints; Offences and penalties; Leading cases decided under Consumer Protection law by Supreme Court/National Commission; Medical negligence; Banking; Insurance; Housing & real estate; Electricity supply; Telecommunication; Education; Defective products; Unfair trade practices.

**UNIT-IV COMPETITION ACT, 2002**

Objectives and basic concepts- Consumer, goods, service; Prohibition of anti-competitive agreements; Prohibition of abuse of dominant position; Regulation of combination; Composition and powers of Competition Commission of India; Complaints and procedures for investigation, hearings and enquiry and appeal provisions.

**Books Recommended:**

1. Aggarwal V.K. Consumer Protection Law and Practice, Bharat Law House, Delhi.
2. Kapoor Sheetal. Consumer Affairs and Customer Care, 2<sup>nd</sup> Edition, Galgotia Publishing Company.
3. Rao, R.L. Consumer is King, 3<sup>rd</sup> Ed. Universal Law Publishing Company.
4. Sharma, Deepa. Consumer Protection and Grievance-Redress in India (LAPLAMBERT, Germany).
5. Choudhary, R.N. Consumer Protection Law and Practice. 5<sup>th</sup> Ed. Bharat Law House, 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.

**Section-A:** This section will contain four short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 12 marks. The answer to each question should be within 300 words.

**Section-B:** This section will contain eight questions selecting two questions from each unit. Each question carries 12 marks. A candidate has to attempt four questions, selecting one question from each unit. Total weightage to this section shall be 48 marks. The answer to each question should be within 800 words.

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**FUNDAMENTALS OF OFFICE MANAGEMENT AND METHODS**  
**(MINOR COURSE)**

**C. No.: UMIBCT231**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

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

**Objective:** To familiarise students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, the facilities provided to the staff working in the office, the working environment, tools and equipments used in office.

**Learning Outcomes:**

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

1. define the functional elements of a business office;
2. describe the filing and indexing system in the business organisation;
3. understand the office forms and management of office record; and
4. describe the use of office machines and equipments.

**UNIT – I OFFICE AND OFFICE MANAGEMENT**

Meaning of office, function of office, primary and administrative functions, importance of office, Relation of office with other departments of business organization; Concept of paperless office, virtual office, back and front office, open and private office; Definition and elements of office management, duties of an Office Manager.

**UNIT – II FILING AND INDEXING**

Meaning and importance of filing, essential of good filing system; Centralized and decentralized filing system- Meaning, need and types of indexing used in the business organization.

**UNIT – III OFFICE FORMS**

Meaning and types of forms used in business organization, advantages, forms controls, objectives, form designing, principles of forms designing and specimens of forms used in office; Office Record Management – Meaning, importance of record keeping management, principles of record management and types of records kept in a business organization.



**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**FUNDAMENTALS OF OFFICE MANAGEMENT AND METHODS**  
**(MINOR COURSE)**

**C. No.: UMIBCT231**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 1000**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

**UNIT – IV OFFICE MACHINES AND EQUIPMENTS**

Importance, objectives of office machines; Office Safety and Security – Meaning, importance of office Safety, safety hazards and steps to improve office safety; Security hazards and steps to improve office security.

**Books Recommended:**

1. Chhabra, T.N., Modern Business Organisation, New Delhi, Dhanpat Rai & Sons.
2. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
3. P.K. Ghosh, Office Management, Sultan Chand & Sons. New Delhi
4. R.K. Chopra, Office Management, Himalaya Publishing House

**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.

**Section-A:** This section will contain four short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 12 marks. The answer to each question should be within 300 words.

**Section-B:** This section will contain eight questions selecting two questions from each unit. Each question carries 12 marks. A candidate has to attempt four questions, selecting one question from each unit. Total weightage to this section shall be 48 marks. The answer to each question should be within 800 words.

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 161	Business Organisation and Management	04	15	60	10	15	100
2.	Minor Course	UMIBCT 161	Fundamentals of Management	04	15	60	10	15	100

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 261	Business Environment	04	15	60	10	15	100
2.	Minor Course	UMIBCT 261	Corporate Social Responsibility	04	15	60	10	15	100

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**BUSINESS ORGANISATION AND MANAGEMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT161**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

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

**Objective:** The basic objective of this course is to provide fundamental knowledge about business management and organization and to develop the skill required to perform better in a business organisation.

**Learning Outcomes:**

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

1. understand the nature of business organisation;
2. know contributions of eminent personalities in the field of management;
3. explain managerial functions such as planning, organising and directing;
4. comprehend the control functioning of management.

**UNIT-I BUSINESS ORGANISATIONS**

Definition, characteristics and objectives of business organization; Evolution of business organizations; Team based Organisation-Concept of team, effective team, team creation, committee, task force; Free-form organization- Virtual organization, virtual offices, boundaryless organizations.

**UNIT-II EVOLUTION OF MANAGEMENT THOUGHT**

Concept, nature, scope and significance of management; Effective management; Contribution to management thought by F.W. Taylor, George Elton Mayo, H. Fayol, Peter Drucker and C.K. Prahalad, Universality of Management.

**UNIT-III FUNCTIONS OF MANAGEMENT**

Planning- Meaning, types and steps in the process of planning; Organizations: Meaning of authority, delegation & decentralisation; Motivation- theories of motivation, Leadership- Concept and leadership styles; Coordination and Cooperation-Concept and techniques.

**UNIT-IV MANAGERIAL CONTROL**

Concept, need for control; Process of control; Principles of control; Factors determining good control; Techniques of control-PERT and CPM, Budgetary Control; Information system- concept, need and types, developing an information system; TQM- Concept, advantages and disadvantages, Concept of ISO 9000 and ISO 14000 quality systems.



**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**BUSINESS ORGANISATION AND MANAGEMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT161**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

**Books Recommended:**

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

**Note for Paper Setting:**

Equal weight age shall be given to all the units of the syllabus. The external paper shall be of the two sections, viz., A & B.

**Section-A:** This section will contain four short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 12 marks. The answer to each question should be within 300 words.

**Section-B:** This section will contain eight questions selecting two questions from each unit. Each question carries 12 marks. A candidate has to attempt four questions, selecting one question from each unit. Total weightage to this section shall be 48 marks. The answer to each question should be within 800 words.

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**BUSINESS ENVIRONMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT261**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

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

**Objective:** To expose the students to various environment factors related to the business and to develop the skill required to take better business decision at right time.

**Learning Outcomes:**

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

1. learn the basics of business environment;
2. understand the economic environment in which business prevails;
3. analyse political and legal environment pertaining to business;
4. develop the ability to understand the effect of environment on business.

**UNIT- I BUSINESS AND ITS ENVIRONMENT**

Introduction to business; Characteristics of modern business; Scope of business; Concept and nature of business environment; Constituents of business environment- Internal, external, micro and macro environment; Impact of business environment on business decision; Techniques for environmental analysis- SWOT analysis, PEST analysis, Porter's Five Forces Model-Analysis; Steps in environmental forecasting.

**UNIT- II ECONOMIC ENVIRONMENT**

Concept and nature of economic environment; Critical elements of economic environment; Basic economic systems- Capitalism, socialism, mixed; Comparison among three economic systems; New economic policies- Liberalization, privatization and globalization; FEMA; Monetary and fiscal policies.

**UNIT-III POLITICAL AND LEGAL ENVIRONMENT**

Concept and nature of political and legal environment; Components of political and legal environment; Economic role of government- Regulatory role, Promotional role, Entrepreneurial role, Planning role; Stock exchange-Concept and functions; SEBI-Objectives and functions.

**UNIT-IV SOCIO-CULTURAL AND TECHNOLOGICAL ENVIRONMENT**

Components of socio-cultural environment; Impact of socio-cultural environment on business; Culture and globalization; Demographic environment Population emigration and ethnic aspects, birthrate, death rate and age structure, Concept of technological environment; Elements of technological environment; Impact of Technology: Social Implications, Economic Implications, Plant level Changes.

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**BUSINESS ENVIRONMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT261**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

**Books Recommended:**

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

**Note for Paper Setting:**

Equal weight age shall be given to all the units of the syllabus. The external paper shall be of the two sections, viz., A & B.

**Section-A:** This section will contain four short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 12 marks. The answer to each question should be within 300 words.

**Section-B:** This section will contain eight questions selecting two questions from each unit. Each question carries 12 marks. A candidate has to attempt four questions, selecting one question from each unit. Total weightage to this section shall be 48 marks. The answer to each question should be within 800 words.

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**FUNDAMENTALS OF MANAGEMENT**  
**(MINOR COURSE)**

**C. No.: UMIBCT161**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

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

**Objective:** 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 student shall be able 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; and
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



**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**FUNDAMENTALS OF MANAGEMENT**  
**(MINOR COURSE)**

**C. No.: UMIBCT161**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

**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 weight age shall be given to all the units of the syllabus. The external paper shall be of the two sections, viz., A & B.

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**Section-B:** This section will contain eight questions selecting two questions from each unit. Each question carries 12 marks. A candidate has to attempt four questions, selecting one question from each unit. Total weightage to this section shall be 48 marks. The answer to each question should be within 800 words.

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**CORPORATE SOCIAL RESPONSIBILITY**  
**(MINOR COURSE)**

**C. No.: UMIBCT261**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

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

**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; and
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.

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**CORPORATE SOCIAL RESPONSIBILITY**  
**(MINOR COURSE)**

**C. No.: UMIBCT261**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

**Internal Assessment = 15**  
**External Examination = 60**  
**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

**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 weight age shall be given to all the units of the syllabus. The external paper shall be of the two sections, viz., A & B.

**Section-A:** This section will contain four short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 12 marks. The answer to each question should be within 300 words.

**Section-B:** This section will contain eight questions selecting two questions from each unit. Each question carries 12 marks. A candidate has to attempt four questions, selecting one question from each unit. Total weightage to this section shall be 48 marks. The answer to each question should be within 800 words.

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(MULTIDISCIPLINARY COURSE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks		Total Marks
					Theory		
					Mid Semester Assessment	End Examination	
1.	Multidisciplinary Course	UMDBCT 101	Office management and Secretarial Practice	03	15	60	75

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(MULTIDISCIPLINARY COURSE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks		Total Marks
					Theory		
					Mid Semester Assessment	End Examination	
1.	Multidisciplinary Course	UMDBCT 201	Management Information System	03	15	60	75



**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**  
**(MULTIDISCIPLINARY COURSE)**

**C. No.: UMDBCT101**  
**Credits: 3**  
**Time: 3 Hours**

**Max. Marks = 75**  
**Internal Assessment = 15**  
**External Examination = 60**

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

**Objective:** To familiarise the students with the activities in a modern office, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

**Learning Outcomes:**

After completing the course, the learner is expected to:

1. understand the fundamental concepts of office management;
2. familiarize with filing and indexing procedures;
3. gain the knowledge regarding office equipments used in office management; and
4. understand the office mailing procedure.

**UNIT-I OFFICE MANAGEMENT**

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.

**UNIT-II FILING AND INDEXING**

Meaning and importance, essentials of good filing, centralized verses 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-III MODERN OFFICE EQUIPMENT AND ROLE OF SECRETARY**

Introduction, meaning and importance of office automation, objectives of office mechanisation, advantages, disadvantages, factors determining office mechanisation; Kind of office machines; Definition, appointment, duties and responsibilities of a personal secretary; Qualification for appointment as personal secretary.

**UNIT- IV MAILING PROCEDURES AND FORMS AND STATIONERIES**

Mailing procedure- Meaning and importance of mail, centralisation 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. Stationary Essential requirements for a good system of dealing with stationary, purchase procedure, standardisation of stationary.

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**  
**(MULTIDISCIPLINARY COURSE)**

**C. No.: UMDBCT101**  
**Credits: 3**  
**Time: 3 Hours**

**Max. Marks = 75**  
**Internal Assessment = 15**  
**External Examination = 60**

**Books Recommended:**

1. Ghosh, P.K. Office Management, New Delhi, Sultan Chandand 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

**Note for Paper Setting:**

Equal weightage shall be given to all the units of the syllabus. The external examination shall consist of two sections, viz., A & B.

**Section A:** This section will contain four short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 12 marks. The answer to each question should be within 300 words.

**Section B:** This section will contain eight questions selecting two questions from each unit. Each question carries 12 marks. A candidate has to attempt four questions, selecting one question from each unit. Total weightage to this section shall be 48 marks. The answer to each question should be within 800 words.

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**MANAGEMENT INFORMATION SYSTEM**  
**(MULTIDISCIPLINARY COURSE)**

**C. No.: UMDBCT201**  
**Credits: 3**  
**Time: 3 Hours**

**Max. Marks =75**  
**Internal Assessment =15**  
**External Examination = 60**

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

**Objective:** This course provides exposure to the students with regard to detailed knowledge and comprehensive framework of management information system.

**Learning Outcomes:**

After completing the course, the learner is expected to:

1. familiarise with the concept of management information system;
2. understand varied aspects of information systems;
3. comprehend planning and control of information system; and
4. learn application of information system in business operations.

**UNIT-I AN OVERVIEW OF MANAGEMENT INFORMATION SYSTEMS (MIS)**

Concept of MIS; MIS and data processing; MIS and decision support systems; MIS and information resources management; End user computing, MIS structure; Managerial view of IS, Role and functions of MIS at different levels of management.

**UNIT-II FOUNDATION OF INFORMATION SYSTEMS**

Introduction to information system in business; Fundamentals of information systems; Solving business problems with information systems; Types of information systems; Effectiveness and efficiency criteria in information system, Framework for IS and process of IS development.

**UNIT-III CONCEPT OF PLANNING & CONTROL OF IS**

Concept of IS organisational planning, planning process; Computational support for planning; Characteristics of control process; Nature of IS control in an organisation; IS planning; Determination for information requirements; Business systems planning; End means analysis; Organising the plan.

**UNIT- IV BUSINESS APPLICATIONS OF INFORMATION TECHNOLOGY**

Internet & electronic commerce; Intranet, extranet and enterprise solutions; Information system for business operations; Information system for managerial decision support; Information system for strategic advantage.

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**MANAGEMENT INFORMATION SYSTEM**  
**(MULTIDISCIPLINARY COURSE)**

**C. No.: UMDBCT201**  
**Credits: 3**  
**Time: 3 Hours**

**Max. Marks =75**  
**Internal Assessment =15**  
**External Examination = 60**

**Books Recommended:**

1. Brian, O. Management Information System, TMH.
2. Davis, G.B. and Olson, M. H. Management Information System, TMH.
3. Murdick, R. G. Information System for Modern Management, PHI.
4. Jawadekar, W. S. Management Information System, TMH.

**Note for Paper Setting:**

Equal weightage shall be given to all the units of the syllabus. The external examination shall consist of two sections, viz., A & B.

**Section A:** This section will contain four short answer questions selecting one from each unit. Each question carries 3 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 12 marks. The answer to each question should be within 300 words.

**Section B:** This section will contain eight questions selecting two questions from each unit. Each question carries 12 marks. A candidate has to attempt four questions, selecting one question from each unit. Total weightage to this section shall be 48 marks. The answer to each question should be within 800 words.

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(SKILL ENHANCEMENT COURSE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks		Total Marks
					Theory		
					Mid Semester Assessment	End Examination	
1.	Skill Enhancement Course	USEBCT 101	Computer Applications in Business – I	02	10	40	50



**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(SKILL ENHANCEMENT COURSE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks		Total Marks
					Theory		
					Mid Semester Assessment	End Examination	
1.	Skill Enhancement Course	USEBCT 201	Computer Applications in Business – II	02	10	40	50

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**COMPUTER APPLICATIONS IN BUSINESS- I**  
**(SKILL ENHANCEMENT COURSE)**

**C. No.: USEBCT101**  
**Credits: 2**  
**Time: 2:30 Hours**

**Max. Marks = 50**  
**Internal Assessment = 10**  
**External Examination = 40**

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

**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.

**Learning Outcomes:**

After completing the course, the learner is expected to:

1. understand the various concepts and terminologies used in computer networks internet;
2. handle word document creation for communication; and
3. acquire skills to create and make good presentations.

**UNIT-I INTRODUCTION**

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**

Introduction to word Processing, word processing concepts, use of Templates, working with word document Editing text, find and replace text, formatting, spell check, autocorrect, auto text; 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.

**UNIT-III PREPARING PRESENTATIONS**

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

**UNIVERSITY OF JAMMU**  
**B.COM. 1<sup>st</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**COMPUTER APPLICATIONS IN BUSINESS- I**  
**(SKILL ENHANCEMENT COURSE)**

**C. No.: USEBCT101**  
**Credits: 2**  
**Time: 2:30 Hours**

**Max. Marks = 50**  
**Internal Assessment = 10**  
**External Examination = 40**

**Books Recommended**

1. Elmasari, R. and Navathe, S.B. Fundamentals of Database Systems, Pearson Education
2. Jain Hem Chandand Tiwari H.N. Computer Applications in Business, Taxmann
3. Madan, S. Computer Applications in Business, Scholar TechPress.
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 for Paper Setting:**

Equal weightage shall be given to all the units of the syllabus. The external examination shall consist of two sections, viz., A & B.

**Section A:** This section will contain four short answer questions, at least one question from each unit. Each question carries 2.5 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 10 marks. The answer to each question should be within 150 words.

**Section B:** This section will contain six questions selecting two questions from each unit. Each question carries 10 marks. A candidate has to attempt three questions, selecting one question from each unit. Total weightage to this section shall be 30 marks. The answer to each question should be within 800 words.

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**COMPUTER APPLICATIONS IN BUSINESS- II**  
**(SKILL ENHANCEMENT COURSE)**

**C. No.: USEBCT201**  
**Credits: 2**  
**Time: 2:30 Hours**

**Max. Marks = 50**  
**Internal Assessment = 10**  
**External Examination = 40**

*(Syllabus for examination to be held in May 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.

**Learning Outcomes:**

After completing the course, the learner is expected to:

1. be aware of the concepts regarding spreadsheets;
2. aware the students about usage and functions of spreadsheet; and
3. enhancing the knowledge of students regarding Internet.

**UNIT-I CREATING BUSINESS SPREADSHEET**

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 ranges, Creating Business Spreadsheet.

**UNIT-II 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-III INTERNET**

Meaning of Internet; Growth of internet, Owner of Internet, Anatomy of Internet, Net Etiquette; World Wide Web; Internet Protocols, Usage of Internet to society, Search Engines

**UNIVERSITY OF JAMMU**  
**B.COM. 2<sup>nd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**COMPUTER APPLICATIONS IN BUSINESS- II**  
**(SKILL ENHANCEMENT COURSE)**

**C. No.: USEBCT201**  
**Credits: 2**  
**Time: 2:30 Hours**

**Max. Marks = 50**  
**Internal Assessment = 10**  
**External Examination = 40**

**Books Recommended:**

1. Elmasari, R. and Navathe, S.B. Fundamentals of Database Systems, Pearson Education
2. Jain Hem Chandand Tiwari H.N. Computer Applications in Business, Taxmann
3. Madan, S. Computer Applications in Business, Scholar TechPress.
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 for Paper Setting:**

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**Section A:** This section will contain four short answer questions, at least one question from each unit. Each question carries 2.5 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 10 marks. The answer to each question should be within 150 words.

**Section B:** This section will contain six questions selecting two questions from each unit. Each question carries 10 marks. A candidate has to attempt three questions, selecting one question from each unit. Total weightage to this section shall be 30 marks. The answer to each question should be within 800 words.