



UNIVERSITY OF JAMMU

NOTIFICATION (18/Feb./Adp/08)

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 **B.Com Hons** for the Vth and VIth Semesters under the **Choice Based Credit System** at the Undergraduate level (as given in the Annexure) for the Examinations to be held in the years indicated against each semester as under:-

Subject	Semester	For the examinations to be held in the year
B.Com(Hons)	Semester-V	December 2018, 2019 and 2020
	Semester-VI	May 2019, 2020 and 2021

The Syllabi of the courses is available on the University website: www.jammuuniversity.in

Sd/-
DEAN ACADEMIC AFFAIRS

No. F. Acd/II/18/16027-16072
Dated: 06-02-2018

Copy for information and necessary action to:

1. Special Secretary to the Vice Chancellor, University of Jammu for the kind information of the Worthy Vice-Chancellor please
2. Sr. P.A. to the Dean Academic Affairs/ Dean Research Studies
3. Sr. P.A. to the Registrar/Controller of Examinations
4. Dean, Faculty of Business Studies
5. HOD/Convener, Board of Studies in Commerce
6. All members of the Board of Studies
7. C.A to the Controller of Examinations
8. I/c Director, Computer Centre, University of Jammu
9. Asst. Registrar (Conf. /Exams. UG/ Inf./Pub.)
10. Incharge, University Website for necessary action please.
11. S.O (Confidential)

Assistant Registrar(Academic)

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2/2/18 10/2/18

UNIVERSITY OF JAMMU

B.COM (HONS.) FIFTH SEMESTER (CBCS)

SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM

Course	Course number	UGC classification	Credit	Total	Total credit
Auditing -1	UBHTC501	C-11	4+2	6	24
Working Capital Management	UBHTC502	C-12	4+2	6	
Any One of the following		DSE-1	6	6	
Group 1					
❖ Entrepreneurship and Small Businesses	UBHTE503				
❖ Human Resource Management	UBHTE504				
❖ Business Communication for Managers	UBHTE505				
Group -11		DSE-2	6	6	
❖ Merchant Banking and Financial Services	UBHTE506				
❖ Security Analysis and Portfolio Management	UBHTE507				
❖ International Financial System	UBHTE508				
Total Credits					24

UNIVERSITY OF JAMMU
B.COM (HONS.) FIFTH SEMESTER(CBCS)

AUDITING -1

(CORE COURSE)

C. No. UBHTC501
Credit: 6
Time: 2.30 Hrs.

Max Marks =100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in Dec. 2018,2019,2020)

OBJECTIVE: To develop an understanding of the concept in auditing , generally accepted auditing procedures and acquire the ability to apply the same in audit and attestation engagements.

UNIT-1:INTRODUCTION

Definition-Nature, scope, objectives and limitations of independent financial audit; Basic principles governing an audit; Relation between accounting and auditing; Errors and fraud- Concepts, purpose, conditions which increase the risk of fraud and error, Auditor's responsibility towards detection and reporting; Types of audits-Periodical, continuous, interim, final

UNIT II AUDITING PROCEDURES AND TECHNIQUES

Audit planning, Audit programme; Documentation-Audit working papers, ownership and custody of working papers ; Audit file(Permanent, Current), Audit note book and Audit memorandum; Audit evidence: Concept, need, procedure to obtain audit evidence, sources and reliability, methods, preparation before commencement of a new audit.

UNIT III: INTERNAL CONTROL AND INTERNAL AUDIT

Internal check: Definition, objective, preparation of check-lists; Internal control: Definition, objectives, evaluation, internal control in computerized environment, ICQ and its preparation, comparison with internal check; Internal audit-Definition, objectives, regulatory requirements(Companies Act), reliance by statutory auditor on internal auditor's work; Audit risk- Concept, types and their assessment procedure.

UNIT IV: AUDIT SAMPLING AND ANALYTICAL PROCEDURE

Concept, need and types of sampling, sampling risk-Stages in audit sampling; Test checking-Auditing in depth and cut-off checking; Analytical procedure: Nature and application of

analytical procedure, tools and techniques of analytical procedure, extent of reliance on analytical procedure, use of analytical procedure for substantive testing.

UNIT V: AUDIT (VOUCHING AND VERIFICATION) OF DIFFERENT ITEMS

Vouching: Meaning, objectives; Vouching of different items (Receipts and payments related); Verification: Concept, objectives, audit of share capital, loans (Secured and unsecured), fixed assets (Building, plant and machinery, loans and advances, investment, goodwill, copy right, patent right inventories, debtors), creditors, subsequent events, preliminary expenditures, directors' remuneration etc.

SUGGESTED READINGS

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

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

UNIVERSITY OF JAMMU
B.COM (HONS.) FIFTH SEMESTER (CBCS)

WORKING CAPITAL MANAGEMENT

(CORE COURSE)

C. No. UBHTC 502	Max Marks	=100
Credit: 6	Internal Assessment	= 20
Time: 2.30 Hrs.	External Exam.	= 80

(Syllabus for examination to be held in Dec. 2018,2019,2020)

OBJECTIVE: The basic objective of this course is to provide the knowledge of working capital management to the students.

UNIT – I: INTRODUCTION

Meaning, concepts, classification and importance of working capital; Excess or inadequate working capital-Its advantages and disadvantages; Objectives of working capital; Factors determining working capital requirements; Computation of working capital requirements.

UNIT – II: WORKING CAPITAL FINANCING

Financing of working capital and determining the working capital financing mix; New trends in financing of working capital by banks: Dahejia committee report, Tandon committee report, Chore committee report, Chakravarty committee report, Nail committee report

UNIT – III: CASH AND RECEIVABLES MANAGEMENT

Managing cash flows-Meaning & importance ;Cash management models; Strategies for managing surplus fund;Receivables management-Meaning and significance; Dimensions of receivable management; Formation and execution of credit policy and collection policy; Determining optimum cash balance.

UNIT – IV: INVENTORY MANAGEMENT

Meaning and objects of inventory management; Determinations of inventory control levels, ordering, reordering, danger level; EOQ Model, ABC Analysis; Monitoring and control of inventories; Methods of inventories valuation.

Practical: Stock levels- Determining maximum-minimum and reordering level; Computation of danger level, average stock level and reorder quantity.

UNIT -V: DIVIDEND POLICY

Theories of dividend policy; Walter's and Gordon's Model; Modigliani & Miller approach; Economic Value Added (EVA): Concept, components of EVA; Market Value Added (MAV): Concepts and components.

One question from each unit must be numerical in nature

SUGGESTED READINGS

- 1 Pandey, I M, Management Accounting, Vikas Publishing House, New Delhi
- 2 Khan and Jain, Financial Management, Tata McGraw Hill.
- 3 Maheshwari, S.N and S.N Mittal, Management Accounting, Shree Mahavir Book Depot, New Delhi

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

UNIVERSITY OF JAMMU
B.COM (HONS.) FIFTH SEMESTER (CBCS)

ENTREPRENEURSHIP AND SMALL BUSINESSES

(DISCIPLINE SPECIFIC ELECTIVE)

C. No. UBHTE503	Max Marks	=100
Credit: 6	Internal Assessment	= 20
Time: 2.30 Hrs.	External Exam.	= 80

(Syllabus for examination to be held in Dec. 2018,2019,2020)

OBJECTIVE: The objective of the course is to familiarize the students with the process of entrepreneurship and the institutional facilities available to an entrepreneur in India

UNIT-1: FUNDAMENTALS OF ENTREPRENEURSHIP

Concept of Entrepreneurship: Meaning , types, qualities of an entrepreneur; Classification of entrepreneurs; Factors influencing entrepreneurship; Functions of entrepreneurs; Theories of entrepreneurship: Innovation Theory by Schumpeter ,Imitating Theory of High Achievement by McClelland, X-Efficiency Theory by Leibenstein, Theory of Profit by Knight, Theory of Social change by Everett Hagen

UNIT-II: CREATING ENTREPRENEURIAL VENTURE

Business idea generation techniques; Identification of business opportunities: Feasibility study ,marketing, finance, technology & legal formalities; Preparation of project report; Tools of appraisal; Organisation assistance to an entrepreneur: Industrial park(Meaning, features, & examples),Special Economic Zone(Meaning, features & examples); Export oriented zone

UNIT - III :ENTREPRENEURIAL DEVELOPMENT

Influences on entrepreneurship development: Entrepreneurial traits & external influences on entrepreneurship development; Entrepreneurial culture with special reference to Intrapreneurship / Corporate entrepreneurship; Entrepreneurial success and failure: Reasons and remedies; Entrepreneurial development: Commercial banks, District Industries Centre ,National Small Industries Corporation, Small Industries Development Organisation, Small Industries Service Institute; All India financial institutions: IDBI, IFCI, ICICI

UNIT-IV: EMERGING TRENDS IN ENTREPRENEURSHIP

Emerging trends in entrepreneurship development ; Entrepreneurial potential and potential entrepreneur; Evaluation of social entrepreneurship in India ; Women Entrepreneurs:

Challenges to woman entrepreneurs, achievements of woman entrepreneurs, role models of woman entrepreneurs.

UNIT – V: INTRODUCTION TO SMALL BUSINESS AND MANAGEMENT

Evolution and development of small business; Definition and concept of small business ;Importance of small business; Pointers for prospects in small business management; MSME Act: Salient features; Managerial aspects of small business: Managerial qualities,tools and techniques of enhancing managerial skills; Marketing aspects of small business: Productivity improvement, market entry strategy, pricing and channel strategy.

REFERENCE BOOKS

1. Srinivasan N.P. , Entrepreneurial Development
2. Saravanavel, Entrepreneurial Development
3. Vasant Desai, Project Management
4. Jayashree Suresh, Entrepreneurial Development
5. Holt , Entrepreneurship:New Venture Creation
6. J.S. Saini & S.K. Dhameja, Entrepreneurship and Small Business.
7. P.C. Jain, Handbook For New Entrepreneurs.
8. Dr. C.B. Gupta & Dr. S.S. Khanka , Entrepreneurship and Small Business.
9. Management of Small Business, Vasanth Desai, Himalaya Publishers.
10. Management of Small Business ,C.B. Gupta, Sultan Chand and Sons.
11. Entrepreneurial Development, S.S. Kanka, S. Chand and Co.
12. Entrepreneurial Development ,S. Anilkumar and Others, New Age International Publications (P) Ltd.

NOTE FOR PAPER SETTER

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Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

UNIVERSITY OF JAMMU
B.COM (HONS.) FIFTH SEMESTER (CBCS)

HUMAN RESOURCE MANAGEMENT

(DISCIPLINE SPECIFIC ELECTIVE)

C. No. UBHTE 504
Credit: 6
Time: 2.30 Hrs.

Max Marks =100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in Dec. 2018,2019,2020)

OBJECTIVE: To impart knowledge regarding acquisition of right man for the right job at right time in right quantity, developing through right kind of training, utilizing the selected workforce and maintaining the workforce to achieve organizational objectives.

UNIT-1: INTRODUCTION OF HUMAN RESOURCES MANAGEMENT

Definition, importance of human resources, objectives of human resources management; Qualities of a good personnel manager; Human resource policies: Need, type and scope, advantage for a written policy

UNIT-II: HUMAN RESOURCES POLICIES AND WORK CULTURE

Human resources planning: Long and short term planning, job analysis, skills inventory, job description and job specification; Recruitment and selection: Purposes, types and methods of recruitment and selection, relative merits and demerits of the different methods; Induction, transfers, promotions, disciplinary actions; Termination of services: Resignation, dismissal, retrenchment and voluntary retirement schemes, exit interviews, prevention of employee turnover.

UNIT-III: PERFORMANCE EVALUATION

Ranking, rating scales, critical incident method, MBO as a method of appraisal, 360⁰ & 720⁰ performance appraisal; Compensation packages, Cost of living index and calculation of dearness allowance.

UNIT-IV: REWARDS AND INCENTIVES

Financial and non-financial incentives; Productivity ó linked bonus, compensation criteria; Employeeø safety and health: Preventive approaches including health education, audit of

safety programs and safety training; Work stress: Causes and consequences, stress management programs.

UNIT-V: MANAGING DIVERSITY

An overview of the diversity challenge ;Relationship of valuing diversity to organizational issues (Conflict, empowerment, interpersonal relationship, leadership, team work) ; Skills required for managing diversity & change ;Understanding the impact of cultural, gender and other stereotypes; Managing the multicultural workforce

REFERENCES

1. Luis R. Gomez , Mejia, David B. Balkin and Robert L. Cardy, Managing Human Resources, PHI.
2. Beardwell and Len Holder, Human Resource Management ,Macmillan India Ltd.,
3. Straus and Sayles, Managing Human Resources,Prentice Hall Inc
4. Graham H.T., & R. Bennet, Human Resources Management,Pitman, London, (1995).
5. Edwin Flippo, Principles of Personnel Management, McGraw Hill.
6. Douglas McGregor, the Human Side of Enterprise.
7. Hersey and Blanchard, Management of Organizational Behaviour, PHI.
8. Performance Appraisal- Theory and Practice, AIMA Vikas Management Series, New Delhi.
9. Dale S. Beach, Personnel,The Management of People at Work.
10. Blum M.L., Industrial Psychology and Social Functions.
11. C.B. Mammoria, Personnel Management,Himalayan Publishing Co., New Delhi.
12. M.C. Gehee, William and Thayer, Training in Business and Industry ,John Wiley and Sons, New York.
13. Decenzo/Robbins : Personnel / Human Resource Management, PHI
14. Pattanayak, Human Resource Management, PHI

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

UNIVERSITY OF JAMMU
B.COM (HONS.) FIFTH SEMESTER (CBCS)

BUSINESS COMMUNICATION FOR MANAGERS

(DISCIPLINE SPECIFIC ELECTIVE)

C. No. UBHTE505	Max Marks	=100
Credit: 6	Internal Assessment	= 20
Time: 2.30 Hrs.	External Exam.	= 80

(Syllabus for examination to be held in Dec. 2018, 2019,2020)

OBJECTIVE: The prime objective of the course is to exchange information internally and externally i.e. to deal within the organization and outside the organization.

UNIT 1: INTRODUCTION TO MANAGERIAL COMMUNICATION

Meaning, importance & objectives; Principles of communication, forms of communication, Communication process; Barriers of effective communication, Techniques of effective communication.

UNIT-II: NONVERBAL COMMUNICATION

Body language, gestures, postures, facial expressions, dress codes; The cross cultural dimensions of business communication; Listening & speaking, techniques of eliciting response, probing questions, observation; Business and social etiquettes; Introduction to managerial writing: Business letters, inquiries, circulars, quotations, orders, acknowledgments, executions, complaints, claims & adjustments, collection letter, banking correspondence, agency correspondence, bad news and persuading letters, sales letters; Job application letters - Bio-data, covering letter, interview letters, letter of reference; Memos, minutes, circulars & notices.

UNIT-III: MANAGERIAL SPEECHES

Principles of effective speech & presentations; Technical & non-technical presentations; Speech of introduction, speech of thanks, occasional speech, theme speech; Use of audio visual aids; Group communication: Importance; Meetings, group discussions, videoconferencing.

UNIT-IV: INTERVIEW TECHNIQUES

Mastering the art of conducting and giving interviews; Placement interviews, discipline interviews, appraisal interviews, exit interviews; Reports: Types of business reports: Format,

choice of vocabulary, coherence and cohesion, paragraph writing, organization reports by individual, report by committee.

UNIT-V: MARKETING COMMUNICATION

Concept and process of integrated marketing communications (IMC): Elements of IMC & developing respective communication campaign; Advertising: Classification of advertising, types, advertising campaigns; Sales promotion: Different types of sales promotion; Publicity: Types of publicity; Personal selling ; Direct marketing and direct response methods; Event management; Public relations: Types of PR; Media relations; Community relations; Industrial relations and Government relations; Employee relations (House journals / Newsletter).

BOOKS RECOMMENDED

1. Lesikar, R.V. & Flatley, M.E. , Basic Business Communication Skills for Empowering the Internet Generation. Tata McGraw Hill Publishing Company Ltd. New Delhi.
2. Ludlow, R. & Panton, F. , The Essence of Effective Communications. Prentice Hall of India Pvt. Ltd.
3. Adair, J. , Effective Communication. Pan Macmillan.
4. Thill, J. V. & Bovee, G. L., Excellence in Business Communication. McGraw Hill, New York.
5. Integrated Marketing Communications, Kenneth Clown& Donald Bach
6. Advertising and Promotions, Belch & Belch, Tata McGraw Hill Integrated Marketing Communications, Duncon- TMH
7. Foundations of Advertising Theory & Practice, S.A.Chunawalla & K.C.Sethia- Himalaya Publishing

NOTE FOR PAPER SETTER

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Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

UNIVERSITY OF JAMMU
B.COM (HONS.) FIFTH SEMESTER (CBCS)

MERCHANT BANKING AND FINANCIAL SERVICES

(DISCIPLINE SPECIFIC ELECTIVE)

C. No. UBHTE506	Max Marks	=100
Credit: 6	Internal Assessment	= 20
Time: 2.30 Hrs.	External Exam.	= 80

(Syllabus for examination to be held in Dec. 2018,2019,2020)

OBJECTIVE: To impart knowledge about merchant banking and financial services management and their future.

UNIT-I MERCHANT BANKING

Merchant banking in India : An overview; Management intermediaries, Merchant bankers/Lead managers, underwriters, bankers, brokers and registrar to an issue and share transfer agents; Debenture /Trustees ; Portfolio managers: Issue management activities/Procedures : Eligibility norms, pricing or issues ,promoters' contribution, issue of Indian Depository Receipts (IDR) , issue advertisement, issue of debt instruments, book building , Greenshoe option , initial public offer through stock exchange, online system; Preferential issues; Qualified institutional placement.

UNIT-II: FINANCIAL SERVICE INDUSTRY

Emergence, developments; Fund based and non-fund based activities, modern activities, new financial products and services; Innovative financial instruments ; Challenges ahead.

UNIT-III: FACTORING AND FORFEITING

Modus operandi, types, functions ; Factoring in India; Bills discounting; Real estate industry ó Housing finance, housing finance system, National Housing Bank, Refinance ; Securitisation : Mortgage based securitization; Reverse Mortgage Loan (RML), Securitisation of standard assets.

UNIT-IV: MUTUAL FUNDS

Origin, types of mutual funds, importance, mutual funds industry in India; SEBI's directives for mutual funds, private mutual funds ; Evaluation of performance of mutual funds ; Money market mutual funds -RBI guidelines ; Venture capital: Meaning, origin, importance, methods, India scenario.

UNIT-V: INSURANCE

Meaning, types, insurance industry in India and related reforms; Other financial services - Credit cards, credit rating: Regulatory framework ,credit rating agencies,rating process and m- Rating symbols/Grades,pension plan.

REFERENCES

1. Khan, M.Y.,Financial Services, Tata McGraw Hill, New Delhi
2. Gurusamy, Merchant Banking And Financial Services, Tata McGraw Hill, New Delhi
3. J.C. Verma, A. Manual of Merchant Banking, Bharathi Publishing House, New Delhi
4. K. Sekhar, Guide to SEBI Guidelines ó Capital Issues, Debentures and Listing, Bharat Publishing House, New Delhi.
5. K. Sriram, Handbook of Leasing, Hire Purchase and Factoring, ICFAI, Hyderabad,
6. Vinod Kothari, Lease Financing and Hire Purchase including Consumer Credit, Wadheva and Co., Pvt., Ltd., Nagpur.

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

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Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

UNIVERSITY OF JAMMU
B.COM. (HONS.) FIFTH SEMESTER (CBCS)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

(DISCIPLINE SPECIFIC ELECTIVES)

C.NO.UBHTE507	Max Marks	=	100
Credit: 6	Internal Assessment	=	20
Time:2.30 hrs	External Exam.	=	80

(Syllabus for examination to be held in Dec. 2018, 2019, 2020)

OBJECTIVE: To equip the students with advanced analytical tools, models and financial theory necessary for making sound investment decisions.

UNIT-I: INTRODUCTION

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

UNIT-II: SECURITY MARKETS

Functions of an organised security market ; Mechanics of security trading ; Various types of security markets and their functions - Stock Exchanges, Depository system; Role of SEBI with regard to secondary markets

UNIT-III: PLAYERS IN PRIMARY AND SECONDARY MARKETS

The role and functions of various players and agencies in primary and secondary markets; Investor protection in primary and secondary market; Risk and return : Meaning, risk-return relationship, Utility theory, CAPM , APT , Multi-factor models

UNIT IV: PORTFOLIO THEORY

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

UNIT-V: PORTFOLIO MANAGEMENT

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

REFERENCES

1. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill Education Pvt. Ltd. , New Delhi
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd, New Delhi

3. Donald E. Fischer & Ronald J. Jordan, Security Analysis and Portfolio Management, Prentice Hall of India Pvt. Ltd, New Delhi
4. V.A. Avadhani, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi.
5. Reilly, Investment Analysis and Portfolio Management, Thompson Publication
6. Shashi K. Gupta and Rosy Joshi, Security Analysis and Portfolio Management (Investment Management), Kalyani Publishers, New Delhi.

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

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Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

UNIVERSITY OF JAMMU
B.COM (HONS.) FIFTH SEMESTER (CBCS)

INTERNATIONAL FINANCIAL SYSTEM

(DISCIPLINE SPECIFIC ELECTIVE)

C.NO. UBHTE508
Credit: 6
Time:2.30 hrs

Max Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in Dec. 2018, 2019, 2020)

OBJECTIVE The objective of this course is to provide the students an overview of the international financial system and how multinational corporations operate.

UNIT -I :FUNDAMENTALS OF FOREIGN EXCHANGE

Need for foreign exchange, definitions, international trade and foreign exchange, gains from international trade; International finance : Gains from international capital flow; Globalization of markets.

UNIT- II: EXCHANGE RATE MECHANISM

Types of exchange rates, factors affecting exchange rates and forward rates, types of quotation, rules for quoting exchange rate regime in India; Evolution, development and present status, theories of exchange rate determination, exchange rate forecasting.

UNIT- III: INTERNATIONAL MONETARY SYSTEM

Gold standard ; Bretton Wood System and subsequent international monetary developments ; Floating rate regime; Role and functions of international monetary fund and World Bank; European monetary system and Euro; Balance of payment: India's balance of payment position ; Elements of open economy; Capital and current account convertibility, Fundamental parity relations ; Purchasing power parity covered and uncovered ; Interest rate parity ; International Fisher Effect.

UNIT- IV: INTERNATIONAL FINANCIAL MARKETS

Classification of markets; Borrowing and investing in international financial markets; Instruments and institutions; Foreign exchange market in India: Evolution and development; Major centres; Classification; Interbank and customer markets; Regulatory and supervisory framework: Role of RBI , FEDAI - FEMA and Exchange Control Regulations.

UNIT- V: FOREIGN EXCHANGE RISK MANAGEMENT

Defining and measuring risk and exposure; Types of exposures; Accounting of foreign exchange transactions; Hedging, arbitrage and cover operations; Hedging with foreign exchange contracts - Booking, early delivery, extension and cancellation of forward contracts ; Inter bank dealings : Swaps and cover operations; Forex and money market operations; Currency and funds position; Foreign exchange dealings and risk management :Risk control and risk management system; Hedging with derivatives; FRAs swaps, futures and options.

REFERENCES

1. Levi, Maurice. D., International Finance, McGraw Hill.
2. Apte, P. G. ,International Financial Management, Tata McGraw Hill.
3. Pilbeam, Keith, International Finance, McMillan Press.
4. Madura, Jeff. International Financial Management, Thompson.

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Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

UNIVERSITY OF JAMMU

B.COM (HONS.) SIXTH SEMESTER (CBCS)

SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM

Course	Course number	UGC classification	Credit	Total	Total credit
Management Accounting	UBHTC601	C-13	4+2	6	
Auditing-II	UBHTC602	C-14	4+2	6	
Any One of the following					24
Group-1		DSE-3			
❖ Financial Reporting	UBHTE603		6	6	
❖ Marketing Management	UBHTE604				
❖ Money and Capital Market	UBHTE605				
Group -11		DSE-4			
❖ Business Ethics and Corporate Governance	UBHTE606		6	6	
❖ Quality Management	UBHTE607				
❖ International Trade Finance	UBHTE608				
Total credits					24

UNIVERSITY OF JAMMU
B.COM (HONS.) SIXTH SEMESTER (CBCS)

MANAGEMENT ACCOUNTING

(CORE COURSE)

C. No.: UBHTC601
Credit: 6
Time: 2.30 Hrs.

Max Marks =100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVE: To impart knowledge about the use of financial, cost and other data for the purpose of managerial planning control and decision making.

UNIT-I: INTRODUCTION

Theory: Meaning, objectives, nature and scope of managerial accounting; Difference between cost accounting and managerial accounting, financial accounting and managerial accounting; Analysis of financial statement using accounting ratios including short term and long term solvency ratios, profitability ratios and efficiency ratios.

UNIT-II : CASH FLOW STATEMENT

Cash flow and fund flow statement as a tool of financial analysis; Difference between fund flow and cash flow statement; Concept of cash and cash equivalent.

Numerical: Computation of cash from operating activities; Cash from investing activities and cash from financing activities; Preparation of cash flow statement as per latest guidelines.

UNIT-III : MARGINAL COSTING

Concept of marginal costing, characteristics of marginal costing, assumptions of marginal costing; Absorption Vs variable costing; Brief introduction to various terms like break even analysis, margin of safety, angle of incidence, cost volume profit analysis, make or buy decision.

Numerical: Preparation of CVP statement, computation of break even point, margin of safety, angle of incidence under difference conditions, graphic presentation of break even point.

UNIT-IV: STANDARD COSTING

Theory: Meaning and purpose of standard costing, advantages and limitations; Various types of material variances, labour variances and overhead variances.

Numerical: Computation of material cost variances (MCV), material price variance, material usage variance, material yield variance, material mix variance etc.

Labour Variance: Labour cost variance, idle time variance, labour rate variance, Gang composition variance, labour efficiency variance etc.

UNIT-V:BUDGETARY CONTROL

Concepts and objectives of budgetary control; Merits and demerits of budgetary control; Fixed and flexible budget; Cash budget and master budget, Zero based budgeting

Numerical: Preparation of fixed and flexible budgets, production and cost of production budget, material purchase budget, cash budget

BOOKS RECOMMENDED

1. Jawahar Lal, Cost Accounting, Tata McGraw Hill New Delhi
2. B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi
3. Bhabator, Banerjee, Cost Accounting óTheory and Practice, PHI Pvt. Ltd, New Delhi.
4. H. V. Jhamb, H. V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt Ltd, New Delhi
5. M. N. Arora, Cost Accounting ó Principles and Practice, Vikas Publishing House, New Delhi.
6. M.C. Shukla, T.S. Grewal and M P. Gupta, Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi
7. S.P. Jain and K. L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar
8. : S. N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems, Shri Mahabir Book Depot, New Delhi

One question from each unit must be numerical in nature

NOTE FOR PAPER SETTER

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Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each question shall be of 70-80 words. All questions are compulsory.

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UNIVERSITY OF JAMMU
B.COM. (HONS.) SIXTH SEMESTER (CBCS)

AUDITING -1I
(CORE COURSE)

C.No. UBHTC602
Credit: 6
Time: 2.30 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVES: To impart knowledge about audit of different types of institutions, investigation and other contemporary issues related to audit and auditing

UNIT-1: COMPANY AUDIT

Company auditor: Qualification, disqualification, appointment, removal, remuneration of auditors; Audit ceiling-Status, power, duties and liabilities of auditors; Branch audit-Joint audit & special audit; Maintenance of books of account; Related party disclosures; Segment reporting; Divisible profit, dividend and depreciation (Companies Act, Standards on Accounting, Legal decisions and Auditor's responsibility)

UNIT II: AUDIT REPORT AND CERTIFICATE

Definition, distinction between report and certificate; Types of reports (Clean, Qualified, Disclaimer, Negative and Piecemeal); Contents of audit report(As per Companies Act and Standards on auditing); True and fair view (Concept and Guiding Factors)- Materiality(Concepts and Relevance); Limited review- Disclosures; Certificate on corporate governance- Cash flow statement reporting.

UNIT III: AUDIT OF DIFFERENT INSTITUTIONS

Banks- Legislation relevant to audit of banks, approach to bank audit, internal control evaluation, non-performance assets(Concept & provisions), long form audit report; Insurance companies- Legislation relevant to audit of insurance companies(Life and General Insurance), review of internal control, audit report(Matters as per IRDA); Educational institutions and hospital; Features and basic principles of Government audit-Local bodies and Non- profit seeking organizations(including NGOs); Comptroller and Auditor General and its constitutional role.

UNIT IV: INVESTIGATION

Meaning, purpose, distinction between investigation and auditing approach to investigation; Types of investigations; Assessing a business (Due diligence review, valuation);

Investigations to detect fraud, misappropriations and defalcations- Investigations with respect to business combinations.

UNIT V: OTHER THRUST AREAS

Cost audit- Concepts, objectives, advantages, relevant provisions of Comp. Act.; Management audit- Tax audit, systems audit, social audit, environment audit, energy audit, forensic audit, peer review (Concepts, objectives and regulatory requirements); Ethics in auditing ó Auditor's independence; Auditing in CIS environment

SUGGESTED READINGS

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

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UNIVERSITY OF JAMMU
B.COM. (HONS.) SIXTH SEMESTER (CBCS)

FINANCIAL REPORTING

(DISCIPLINE SPECIFIC ELECTIVE)

C.No. UBHTE603
Credit: 6
Time: 2.30 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam. = 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVE : The course is designed to allow student to gain ability to analyze financial statements including consolidated financial statements of group companies and financial reports of various types of entities.

UNIT -1: An overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS), Interpretations by International Financial Reporting Interpretation Committee (IFRIC), significant difference vis-à-vis Indian Accounting Standards. Understanding of US GAAP, applications of IFRS and US GAAP

UNIT-II: Corporate Financial Reporting: Issues and problems with special reference to published financial statements; Accounting for corporate restructuring (including inter-company holdings); Consolidated financial statements of group companies: Concept of a group, purposes of consolidated financial statements, minority interest, goodwill

UNIT-III: Consolidation procedures: Minority interests, goodwill, Treatment of pre acquisition and post-acquisition profit; Consolidation with two or more subsidiaries, consolidation with foreign subsidiaries

UNIT -IV: Consolidated profit and loss account, balance sheet and cash flow statement; Treatment of investment in associates in consolidated financial statements; Treatment of investments in joint ventures in consolidated financial statements.

UNIT -V: Financial reporting by mutual funds; Non-banking finance companies; Merchant bankers; Stock and commodity market intermediaries; Developments in financial reporting - Value added statement, Economic value added, Market value added, Shareholders' value added, Human resource reporting, Hedge accounting and Inflation accounting

SUGGESTED READINGS

1. Bodie, Z., Kane, A., & Marcus, A. J. (2008), Investments (8th ed.). New Delhi: McGraw-Hill/Irwin.
2. Damodaran, A. (2006), Security Analysis for Investment and Corporate Finance (2nd ed.). New York: Wiley and Sons.
3. Frederick D. S. Choi & Gary K. Meek (2005), International Accounting. New Delhi: Pearson Education.
4. Palepu, K. G., Healy, P. M., & Bernard, V. L (2007), Business Analysis and Valuation using Financial Statements (10th ed.),USA: South Western Publishing.
5. Radebaugh, L. H. & Gray, S. J. (2002), International Accounting and Multinational Enterprises, John Wiley & Sons.
6. Rappaport, A., & Mauboussin, M. J. (2001), Expectations Investing. HBS Press.
7. Revsine, L., Collins, D. W., & Johnson, W. B. (2009), Financial Reporting and Analysis (4th ed.), New Delhi: McGraw-Hill.

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UNIVERSITY OF JAMMU
B.COM (HONS.) SIXTH SEMESTER(CBCS)

MARKETING MANAGEMENT

(DISCIPLINE SPECIFIC ELECTIVE)

C. No. UBHTE604	Max Marks	=100
Credit: 6	Internal Assessment	= 20
Time: 2.30 Hrs.	External Exam.	= 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVE: To impart knowledge about marketing concept and practices needed for achieving competitive advantage.

UNIT-I: BASICS OF MARKETING

Introduction to marketing: Definition & functions of marketing; Core concepts of marketing: Need, want, desire, demand, value, exchange, customer satisfaction, customer delight; Approaches to marketing : Production, sales, marketing, societal; Concept of marketing myopia; Selling versus marketing; Holistic marketing orientation & customer value

UNIT-II: CONSUMER BEHAVIOUR

Concept, characteristics of consumer and organizational markets, steps in buyer decision process; Marketing environment: Analyzing needs and trends; Macro environment: Political , economic, socio-cultural and technical environment; Micro environment: Industry & competition; Market segmentation: Definition, need & benefits, bases for market segmentation of consumer goods

UNIT-III: PRODUCT DECISIONS

Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding, packaging and labeling; Product life cycle: Stages & strategic implications; New product development and consumer adoption process; Pricing decisions: Factors affecting price determination, pricing policies and strategies, discounts and rebates.

UNIT-IV: DISTRIBUTION CHANNELS AND PHYSICAL DISTRIBUTION DECISIONS

Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling; Promotion decisions: Communication process; Promotion mix: Advertising, personal selling, sales promotion,

publicity and public relations; Determining advertising budget; Copy designing and testing; Media selection; Advertising effectiveness; Sales promotion ó tools and techniques.

UNIT-V: SERVICES MARKETING

Introduction to services: Nature of services, characteristics of services, classification of services; Global and Indian scenario in services sector: Importance of services marketing; Service life cycle; Service quality models: Parsuraman-Zeithamal-Bitner (PZB) Gaps Model, SERVQUAL and SERVPERF ó Gronroos model; Technology & service strategy: Applying technology to service settings, e-services.

BOOKS RECOMMENDED

1. Principles of Marketing 12th Edition , Philip Kotler and Gary Armstrong
2. Fundamentals of Marketing, Stanton
3. Marketing Management , Rajan Saxena
4. Marketing Management, V.S.Ramaswamy and S.Namakumari
5. Analysis for Marketing Planning, Donald Lehmann & Rusell Winer, 6th ed.
6. Case Studies in Marketing, Indian context , R.Srinivas
7. Services Marketing ,Zeithaml, Bitner, Gremler & Pandit, TMGH, 4th ed.
- 8 Services Marketing, Christopher Lovelock
9. Services Marketing - Rampal & Gupta
- 10.Essence of Services Marketing - Ardian Payne
11. Services Marketing - Helen Woodruff

NOTE FOR PAPER SETTER

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UNIVERSITY OF JAMMU
B.COM (HONS.) SIXTH SEMESTER(CBCS)

MONEY AND CAPITAL MARKET

(DISCIPLINE SPECIFIC ELECTIVE)

C. No. UBHTE605	Max Marks	=100
Credit: 6	Internal Assessment	= 20
Time: 2.30 Hrs.	External Exam.	= 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVE: To familiarize the students with the concept and operations of money and capital markets.

UNIT 1: INDIAN FINANCIAL SYSTEM IN INDIA

Concepts: Financial assets, financial intermediaries, financial markets; Classification of markets: Capital market, securities market, Government securities market , long term loans market , mortgages market , financial guarantees market , money market, treasury bills market, short term loan market , foreign exchange market

UNIT-II: MONEY MARKET

Concept ,objectives and features of money market and capital market; Importance of money market, composition of money market; Types of bills, discount market, acceptance market, importance of bill market, types of treasury bills; Structure of Indian money market; Recent developments.

UNIT –III: NEW ISSUE MARKET

Relationship between new issue market and stock exchange; Functions of new issue market, instrument of issues; Players in the new issue market, recent trends, causes for poor performance & remedies.

UNIT-IV: SECONDARY MARKET

Introduction, control over secondary market; Registration of stock brokers, registration procedure, code of conduct for stock brokers; Kinds of brokers and their assistants; Method of trading in a stock exchange, carry over or badla transactions, genuine trading Vs speculative trading, kinds of speculators; Inside trading: Concept of depository services.

UNIT –V:WORKING OF STOCK EXCHANGES

NSE & OTCEI : Operational highlights, NSE, Objectives, Features of NSE, NSE vs. OTCEI ; Features of OTCEI, promoters, participants, trading in OTCEI exchange, Listing on OTCEI, advantages

BOOKS RECOMMENDED

1. V. Madhu , Management of Financial Institutions in India, New Delhi, Anmol,
2. Bhole, Financial Institutions in Market,TMH
3. Madhu Vij,International Financial Management ,Excel Books
4. Bhalla, V K, Management of Financial Services, Anmol, New Delhi .
5. Gordan E and K Natrajan,Emerging Scenario of Financial Services, Himalaya Publishing House.
6. Saha, T R and Mondal A ,Indian Financial System & Financial Market Operation, New Central Book Agency (P) Ltd.
7. H.R. Machiraju, Indian Financial System,Vikas Publishing House
8. Bhalla, V K and Dilbag, Singh,International Financial Centres, New Delhi, Anmol
9. Ennew C, Trevir Watkins & Mike Wright, Marketing of Financial Services, Heinemann Professional Pub.

NOTE FOR PAPER SETTER

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UNIVERSITY OF JAMMU
B.COM (HONS.) SIXTH SEMESTER(CBCS)

BUSINESS ETHICS AND CORPORATE GOVERNANCE

(DISCIPLINE SPECIFIC ELECTIVE)

C. No. UBHTE606	Max Marks	=100
Credit: 6	Internal Assessment	= 20
Time: 2.30 Hrs.	External Exam.	= 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVES: To enable students to critically examine ethical dilemmas and to understand the importance of governance mechanisms in a globalized economy.

UNIT I: INTRODUCTION

Definition and nature of business ethics; Need and benefit of business ethics; Evolution and development of business ethics; Arguments for and against business ethics; Economic issues, competitive issues, legal and regulatory & philanthropic issues; Framework for ethical decision making

UNIT- II: ETHICS THEORY AND BEYOND

Management of ethics: Ethics analysis [Hosmer model]; Ethical dilemma; Ethics for managers; Role and function of ethical managers: Comparative ethical behaviour of managers; Code of ethics; Competitiveness, organizational size, profitability and ethics; Cost of ethics in corporate ethics evaluation; Industrial policy and framework of government control over business; Role of Chamber of Commerce and Confederation of Indian Industries

UNIT- III: LEGAL ASPECTS OF ETHICS

Political & legal environment; Provisions of the Indian constitution pertaining to business; Salient features of MRTP & FERA; Social ó cultural environment and their impact on business operations; Salient features of Indian culture and values ; Ethics in functional areas:Marketing, HRM and financial management

UNIT- IV: NATURE OF CORPORATE GOVERNANCE

Meaning, role & importance of corporate governance; Evolution of corporate governance; Corporate governance and investors relationship management; Factors influencing quality of governance; Principles of corporate governance; Future of governance: Innovative practices

UNIT V: CORPORATE GOVERNANCE ACTS & CODE

Corporate Governance in India; The Companies (Amendment) Act, 1999; Securities Laws (Amendment) Act, 1999; Committees on Corporate Governance; CII Code-Desirable Corporate Governance (1998), KumarMangalam Birla Committee on Corporate Governance (2001); Companies (Appointment of Small ShareholdersøDirector) Rules, 2001 and SEBI efforts for Corporate Governance

REFERENCE BOOKS

1. S.A. Sherlekar, Ethics in Management, Himalaya Publishing House.
2. William B. Werther and David B. ,Chandler, Strategic Corporate Social Responsibility, Sage Publications Inc.
3. Robert A.G. Monks and Nell Minow, Corporate Governance, John Wiley and Sons
4. W.H. Shaw, Business Ethics, Cengage Learning
5. Satheesh Kumar, Corporate Governance, Oxford University, Press.

NOTE FOR PAPER SETTER

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UNIVERSITY OF JAMMU
B.COM (HONS.) SIXTH SEMESTER(CBCS)

QUALITY MANAGEMENT

(DISCIPLINE SPECIFIC ELECTIVE)

C. No. UBHTE607	Max Marks	=100
Credit: 6	Internal Assessment	= 20
Time: 2.30 Hrs.	External Exam.	= 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVE: To impart knowledge about conceptual issues of quality management with particular emphasis on common cause and special cause variation.

UNIT-I: QUALITY, STRATEGIC PLANNING AND COMPETITIVE ADVANTAGE

Brief history , modern developments in quality, definitions of quality; Quality in manufacturing and service systems; Economic issues: Quality and price, quality and market share; quality and cost , quality & competitive advantage

UNIT-II: PRINCIPLES AND PHILOSOPHIES OF QUALITY MANAGEMENT

Overview of the contributions of Deming, Juran Crosby, Masaaki Imai, Feigenbaum, Ishikawa, Taguchi, Shingeo and Walter Shewhart; Concepts of quality circle, Japanese 5S principles and 8D methodology.

UNIT-III: STATISTICAL PROCESS CONTROL AND PROCESS CAPABILITY

Meaning and significance of statistical process control (SPC) ,construction of control charts for variables and attributed; Process capability: Meaning, significance and measurement; Six sigma concepts of process capability; Reliability concepts: Definitions, reliability in series and parallel, product life characteristics curve; Total productive maintenance (TMP), relevance to TQM, Terotechnology; Business process re-engineering (BPR):Principles, applications, reengineering process, benefits and limitations.

UNIT-IV: TOOLS AND TECHNIQUES FOR QUALITY MANAGEMENT

Quality functions development (QFD): Benefits, voice of customer, information organization, House of Quality (HOQ), building a HOQ, QFD process: Failure mode effect analysis (FMEA), requirements of reliability, failure rate, FMEA stages, design, process and documentation.

Taguchi techniques: Introduction, loss function, parameter and tolerance design, signal to noise ratio; Seven old (statistical) tools; Seven new management tools; Bench marking and Poka Yoke.

UNIT-V: QUALITY SYSTEMS ORGANIZING AND IMPLEMENTATION

Introduction to IS/ISO 9004:2000 , quality management systems, guidelines for performance improvements; Quality audits; TQM culture, quality council, employee involvement, motivation, empowerment, recognition and reward; Information technology: Computers and quality functions, internet and electronic communications; Information quality issues.

BOOKS RECOMMENDED

1. Quality Control, Dale H Bester Field, Pearson Education
2. Total Quality Management, Sundarajan
3. Quality Control & Total Quality Management, Jain
4. The Essence of Total Quality Management, Hunsen & Ghare
5. Managing for Total Quality, Logothetic
6. Quality Problem Solving, Smith
7. ISO 9000, Kairon
8. Manuals of Various Standards.

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UNIVERSITY OF JAMMU
B.COM (HONS.) SIXTH SEMESTER(CBCS)

INTERNATIONAL TRADE FINANCE

(DISCIPLINE SPECIFIC ELECTIVE)

C. No. UBHTE608	Max Marks	=100
Credit: 6	Internal Assessment	= 20
Time: 2.30 Hrs.	External Exam.	= 80

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVE : To impart knowledge about increased opportunities of export and import, the attendant risk associated with international trade flows, which has increased with the globalization and advent of e-commerce.

UNIT- I: INTERNATIONAL TRADE

International trade: Meaning and benefits; Basis of international trade ; Foreign trade and economic growth; Balance of trade; Balance of payment; Barriers to international trade; Current Indian EXIM policy.

UNIT- II: EXPORT AND IMPORT FINANCE

Special need for finance in international trade ó INCO Terms (FOB, CIF, etc.); Payment terms, letters of credit, pre shipment and post shipment finance, forfaiting ,deferred payment terms; EXIM Bank ; ECGC and its schemes; Import licensing ó Financing methods for import of capital goods.

UNIT- III: FOREX MANAGEMENT

Foreign exchange markets; Spot prices and forward prices; Factors influencing exchange rates; The effects of exchange rates in foreign trade; Tools for hedging against exchange rate variations; Forward, futures and currency options; FEMA; Determination of foreign exchange rate and forecasting.

UNIT- IV: DOCUMENTATION IN INTERNATIONAL TRADE

Export trade documents: Financial documents, Bill of exchange, Commercial documents - Performa, commercial, consular, customs, legalized invoice, certification of origin, certificate value, packing list, weight certificate, certificate of analysis and eAirway bill, postal receipt, multimodal transport document; Risk covering document: Insurance policy, Insurance cover note; Official document: Export declaration forms, GR form, PP form, COD form, softer forms, export certification, certification of origin, GSPS, UPCDC norms.

UNIT V: EXPORT PROMOTION SCHEMES

Government Organizations Promoting Exports; Export incentives : Duty exemption, IT concession; Marketing assistance ó EPCG, DEPB ó Advance License; Other efforts in export promotion: EPZ, EQU, SEZ and export house.

TEXT BOOKS

1. Apte P.G., International Financial Management, Tata McGraw Hill
2. Larceny & Bhattacharya, International Marketing, Sultan Chand & Sons.
3. B.M.Wali and AB Kalkumdrikas, Export Management, Sterling Publishers Pvt., Ltd.
4. Websites of WTO, World Bank, IMF, Ministry of Commerce, ECGC and EXIM Bank.

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