



UNIVERSITY OF JAMMU

(NAAC ACCREDITED 'A GRADE' UNIVERSITY)

Baba Sahib Ambedkar Road, Jammu-180006 (J&K)

NOTIFICATION (20/Oct./Cont./10)

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 Continuation of the existing Syllabi and Courses of Study in the subject of **B.Com. (Hons.)** for semester I to VI under the **Choice Based Credit System** at undergraduate level for the examinations to be held in the years indicated against each semester as per the details given below:-

| Subject | Semester | For the examinations to be held in the year |
|----------------|--------------|---|
| B.Com. (Hons.) | Semester-I | December 2020 |
| | Semester-II | May 2021 |
| | Semester-III | December 2020 |
| | Semester-IV | May 2021 |
| | Semester-V | December 2021 |
| | Semester-VI | May 2022 |

DEAN ACADEMIC AFFAIRS

No. F.Acd/II/20/2779-2825
Dated: 19-10-2020

9/10
09/10/2020
10/09/10/20

Copy to:

- 1) Dean, Faculty of Business Studies
- 2) HOD/Convener, Board of Studies in Commerce
- 3) All members of the Board of Studies
- 4) C.A. to the Controller of Examinations
- 5) Director, Computer Centre, University of Jammu
- 6) Asst. Registrar (Conf./Exams. UG)
- 7) Incharge University Website for necessary action please

o/c



UNIVERSITY OF JAMMU

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

NOTIFICATION (20/Oct. /Adp/33)

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 revised Syllabi and Courses of Study in the subject of **B.Com (Hons.)** for semesters I to VI 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-I | Dec. 2021, 2022 and 2023 |
| | Semester-II | May 2022, 2023 and 2024 |
| | Semester-III | Dec. 2022, 2023 and 2024 |
| | Semester-IV | May 2023, 2024 and 2025 |
| | Semester-V | Dec. 2023, 2024 and 2025 |
| | Semester-VI | May 2024, 2025 and 2026 |

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



DEAN ACADEMIC AFFAIRS

No. F.Acd/II/20/2837-2883

Dated: 19-10-2020

Copy to:

- 1) Dean, Faculty of Business Studies
- 2) HOD/Convener, Board of Studies in Commerce
- 3) All members of the Board of Studies
- 4) C.A. to the Controller of Examinations
- 5) Director, Computer Centre, University of Jammu
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7/10
09/10/2020

UNIVERSITY OF JAMMU

Bachelor of Commerce (Honours)
B.Com. (Hons.)

(Effective from July 2021 Onwards)



PROGRAMME CONTENTS

| S.No. | Content | Page No. |
|--------------|---------------------------------------|-----------------|
| 1 | Introduction to the Programme | 3 |
| 2 | Structure of B.Com. (Hons.). | 3 |
| 3 | Semester-wise Distribution of Courses | 4-6 |
| 4 | Syllabi | 7-131 |
| 4a | Semester 1 | 8-20 |
| 4b | Semester 2 | 21-33 |
| 4c | Semester 3 | 34-56 |
| 4d | Semester 4 | 57-81 |
| 4e | Semester 5 | 82-105 |
| 4f | Semester 6 | 106-131 |

B.Com Honours Programme

1. Introduction to the Programme

The hallmark of any academic excellence is the qualitative standards of teaching, research and an environment and culture conducive to learning. University of Jammu is making rapid strides in all areas of its functioning. Redesigning of academic programmes under Choice based Credit system and semester system have undertaken other examinations and administrative reforms. University endeavors to introduce new job and skill oriented programmes that are in sync with regional and local needs as well as relevant to the emerging national and global trends.

As an institution of higher education, the institution understands the responsibility of increasing access, promoting equity and ensuring quality and excellence. Thus, under the Learning Outcome-based Curriculum Framework (LOCF), the syllabi of B.Com (Honours.) has been revised in order to provide enriching, vibrant and a contemporary learning experience to the students, by keeping pace with the dynamic environment. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth.

B.Com (Hons.) Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. This programme is designed to instill in the students the knowledge and capability of understanding the business world and its complexities. It also aims to develop among the students the ability and competence to have a problem-solving approach towards the business and service market issues. The programme will help to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of management.

2. Structure of B.Com (Hons.)

The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position. The curriculum of B.Com (Hons.) degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Law etc.

3. Semester-wise Distribution of Courses

| B.Com (Hons.) CBCS | Course No. | Course Type | % Change | Credit |
|--|------------|-------------|----------|-----------|
| SEMESTER FIRST | | | | |
| DISCIPLINE SPECIFIC CORE COURSES(DSC) | | | | |
| Financial Accounting | UBHTC-101 | DSC-1 | 10% | 6 |
| Business Laws | UBHTC-102 | DSC-2 | NIL | 6 |
| GENERAL ELECTIVES (GE) | | | | |
| <i>Any one of the following (GE-1)</i> | | | | |
| Economic Analysis for Business Decision | UBHTC-103 | - | NIL | 6 |
| Business Organisation and Management | UBHTC-104 | GE | NIL | |
| Business Environment | UBHTC-105 | GE | NIL | |
| ABILITY ENHANCEMENT COMPULSORY COURSES (AECC) | | | | |
| Environmental Sciences (EVS-1) | | AECC-1 | NIL | 2 |
| Communication English (MIL-1) | | AECC-2 | NIL | 2 |
| TOTAL CREDIT | | | | 22 |
| SEMESTER SECOND | | | | |
| DISCIPLINE SPECIFIC CORE COURSES (DSC) | | | | |
| Corporate Accounting | UBHTC-201 | DSC-3 | NIL | 6 |
| Corporate Laws | UBHTC-202 | DSC-4 | NIL | 6 |
| GENERAL ELECTIVES (GE) | | | | |
| <i>Any one of the following (GE-2)</i> | | | | |
| Entrepreneurship | UBHTC-203 | GE | 100% | 6 |
| Finance for Non-Finance Executives | UBHTC-204 | GE | 100% | |
| Monetary Economics | UBHTC-205 | GE | NIL | |
| ABILITY ENHANCEMENT COMPULSORY COURSES (AECC) | | | | |
| Environmental Sciences (EVS-2) | | AECC-3 | NIL | 2 |
| Communication English (MIL-2) | | AECC-4 | NIL | 2 |
| TOTAL CREDIT | | | | 22 |
| SEMESTER THIRD | | | | |
| DISCIPLINE SPECIFIC CORE COURSES (DSC) | | | | |
| Human Resource Management | UBHTC-301 | DSC-5 | NIL | 6 |
| Income-Tax Law and Practice | UBHTC-302 | DSC-6 | NIL | 6 |
| Management Principles and Applications | UBHTC-303 | DSC-7 | NIL | 6 |
| GENERAL ELECTIVES (GE) | | | | |
| <i>Any one of the following (GE-3)</i> | | | | |
| Investing in Stock Markets | UBHTC-304 | GE | 100% | 6 |
| Office Management and Secretarial Practice | UBHTC-305 | GE | 100% | |
| Fundamentals of Marketing | UBHTC-306 | GE | NIL | |
| SKILL ENHANCEMENT COURSES (SEC) | | | | |
| <i>Any one of the following (SEC-1)</i> | | | | |
| E-Commerce | UBHTC-307 | SEC | NIL | 4 |
| Management Information System | UBHTC-308 | SEC | 100% | |
| Personal Tax Planning | UBHTC-309 | SEC | 100% | |
| Communication and Documentation in Business | UBHTC-310 | SEC | 100% | |
| Personal Finance and Planning | UBHTC-311 | SEC | 100% | |
| TOTAL CREDIT | | | | 28 |

| SEMESTER FOURTH | | | | |
|---|-----------|--------|------|-----------|
| DISCIPLINE SPECIFIC CORE COURSES (DSC) | | | | |
| Cost Accounting | UBHTC-401 | DSC-8 | 25% | 6 |
| Business Statistics | UBHTC-402 | DSC-9 | 25% | 6 |
| Computer Applications in Business | UBHTC-403 | DSC-10 | 100% | 6 |
| GENERAL ELECTIVES (GE) | | | | |
| <i>Any one of the following (GE-4)</i> | | | | |
| Insurance and Risk Management | UBHTC-404 | GE | 25% | 6 |
| Project Management and Techniques | UBHTC-405 | GE | 65% | |
| Leadership and Team Development | UBHTC-406 | GE | 100% | |
| SKILL ENHANCEMENT COURSES (SEC) | | | | |
| <i>Any one of the following (SEC-2)</i> | | | | |
| Computerised Accounting System | UBHTC-407 | SEC | 100% | 4 |
| Business Research Methods & Analytics | UBHTC-408 | SEC | 100% | |
| Security Analysis and Portfolio Management | UBHTC-409 | SEC | 90% | |
| E-Filing of Returns | UBHTC-410 | SEC | 100% | |
| Cyber Crimes and Laws | UBHTC-411 | SEC | 80% | |
| TOTAL CREDIT | | | | 28 |
| SEMESTER FIFTH | | | | |
| DISCIPLINE SPECIFIC CORE COURSES (DSC) | | | | |
| Management Accounting | UBHTC-501 | DSC-11 | NIL | 6 |
| Financial Management | UBHTC-502 | DSC-12 | 100% | 6 |
| DISCIPLINE SPECIFIC ELECTIVES (DSE) | | | | |
| <i>Any one of the following (DSE-1)</i> | | | | |
| Principles of Marketing | UBHTC-503 | DSE | 60% | 6 |
| Organisational Behavior | UBHTC-504 | DSE | 100% | |
| Macro Economics | UBHTC-505 | DSE | 80% | |
| Indian Banking System | UBHTC-506 | DSE | 100% | |
| DISCIPLINE SPECIFIC ELECTIVES (DSE) | | | | |
| <i>Any one of the following (DSE-2)</i> | | | | |
| Corporate Tax Planning | UBHTC-507 | DSE | 100% | 6 |
| Financial Markets, Institutions and Services | UBHTC-508 | DSE | 100% | |
| Advertising and Personal Selling | UBHTC-509 | DSE | 100% | |
| Business Mathematics | UBHTC-510 | DSE | 75% | |
| TOTAL CREDIT | | | | 24 |
| SEMESTER SIX | | | | |
| DISCIPLINE SPECIFIC CORE COURSES (DSC) | | | | |
| Auditing and Corporate Governance | UBHTC-601 | DSC-13 | 65% | 6 |
| Goods and Service Tax (GST) and Customs Law | UBHTC-602 | DSC-14 | 100% | 6 |
| DISCIPLINE SPECIFIC ELECTIVES (DSE) | | | | |
| <i>Any one of the following (DSE-3)</i> | | | | |
| Fundamentals of Investment | UBHTC-603 | DSE | 100% | 6 |
| Compensation Management | UBHTC-604 | DSE | 100% | |
| Business Tax Procedures and Management | UBHTC-605 | DSE | 100% | |
| Consumer Affairs and Customer Care | UBHTC-606 | DSE | 100% | |
| DISCIPLINE SPECIFIC ELECTIVES (DSE) | | | | |

| | | | | |
|---|-----------|--|------|------------|
| <i>Any one of the following (DSE-4)</i> | | | | |
| Financial Reporting & Analysis | UBHTC-607 | | 90% | 6 |
| Banking and Insurance | UBHTC-608 | | 65% | |
| Retail Management | UBHTC-609 | | 100% | |
| International Business | UBHTC-610 | | 55% | |
| Industrial Relations and Labour Laws | UBHTC-611 | | 100% | |
| TOTAL CREDIT | | | | 24 |
| GRAND TOTAL | | | | 148 |

4. SYLLABI

4a Semester First

4b Semester Second

4c Semester Third

4d Semester Fourth

4e Semester Fifth

4f Semester Sixth

4a. B.Com. (Hons.) Semester First

UNIVERSITY OF JAMMU
B.COM HONS. FIRST SEMESTER

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

| Courses | Course Code | UGC Classification | % change | Total | Total Credit |
|---|--------------------|---------------------------|-----------------|--------------|---------------------|
| Financial Accounting | UBHTC-101 | DSC-1 | 10% | 6 | |
| Business Laws | UBHTC-102 | DSC-2 | NIL | 6 | |
| Generic Elective (Any One) | | | | | |
| Economic Analysis for Business Decision | UBHTC-103 | GE-1 | NIL | 6 | |
| Business Organisation and Management | UBHTC-104 | | | | |
| Business Environment | UBHTC-105 | | | | |
| Environmental Sciences (EVS-1) | - | AECC | NIL | 2 | |
| Communication English/MIL-1 | - | AECC | NIL | 2 | |
| Total Credit | | | | | 22 |

UNIVERSITY OF JAMMU**B.COM (HONS.) FIRST SEMESTER (CBCS)****FINANCIAL ACCOUNTING (DSC-1)****C.No.UBHTC-101****Credit : 6****Time: 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2020, 2021, 2022)****OBJECTIVE**

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

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the theoretical framework of accounting.
- CO2 learn to prepare financial statements.
- CO3 prepare accounting for departments.
- CO4 understand different methods of branch accounting and differentiate between branch accounting and departmental accounting.
- CO5 know accounting treatment of consignment in the books of consignor and consignee and develop conceptual skill of different methods of maintaining Joint venture accounts.

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

Accounting as an information system, various stake holders, objectives, limitations and various branches of accounting; Basis of accounting- Cash basis, accrual basis and hybrid accounting; Generally accepted accounting principles (GAAP); Basic terms used in accounting; Brief introduction to various books viz. subsidiary and ledger, numerical problems related to preparation of accounting equation, journal, ledger, trial balance and cash book; Systems of accounting viz., single entry and double entry system; Introduction to IFRS.

UNIT - II PREPARATION OF FINANCIAL STATEMENTS OF NON-CORPORATE ENTITIES (12 hours)

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 - III DEPARTMENTAL ACCOUNTING (12 hours)

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

UNIT - IV BRANCH ACCOUNTING (INLAND BRANCHES ONLY) (12 hours)

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.

UNIVERSITY OF JAMMU**B.COM (HONS.) FIRST SEMESTER (CBCS)****FINANCIAL ACCOUNTING (DSC-1)****C.No.UBHTC-101****Credit : 6****Time: 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2020, 2021, 2022)****UNIT - V CONSIGNMENT AND JOINT VENTURE (12 hours)**

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.

BOOKS RECOMMENDED

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

Note : Latest edition of readings may be used.**NOTE FOR PAPER SETTER**

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

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

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FIRST SEMESTER (CBCS)
BUSINESS LAWS (DSC-2)

C.No. UBHTC-102
Credit : 6
Time: 2.30 Hrs

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

(Syllabus for examination to be held in December 2020, 2021, 2022)

OBJECTIVE

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.
- CO2 be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.
- CO3 equip the students about the legitimate rights and obligations under The Sale of Goods Act
- CO4 enable with skills to initiate entrepreneurial ventures as LLP
- CO5 understand the fundamentals of Internet based activities under The Information and Technology Act.

COURSE CONTENTS

UNIT - I THE INDIAN CONTRACT ACT, 1872 (12 hours)

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.

UNIT - II SPECIAL CONTRACTS (12 hours)

Quasi – contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge
 Contract of Agency

UNIT - III THE SALE OF GOODS ACT, 1930 (12 hours)

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.

UNIT - IV THE LIMITED LIABILITY PARTNERSHIP ACT, 2008 (12 hours)

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 into LLP. Winding up and dissolution of LLP.

UNIVERSITY OF JAMMU
B.COM (HONS) FIRST SEMESTER (CBCS)
BUSINESS LAWS (DSC-2)

C.No. UBHTC-102
Credit : 6
Time: 2.30 Hrs

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

(Syllabus for examination to be held in December 2020, 2021, 2022)

UNIT - V THE INFORMATION TECHNOLOGY ACT 2000 (12 hours)

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 under the Act. Penalties and adjudication. Offences as per the Act.

BOOKS RECOMMENDED

1. Singh, Avtar.(2018). *The Principles of Mercantile Law*. Lucknow. Eastern Book Company.
2. Sharma, J.P. and Kanojia S. (2019). *Business Laws*. New Delhi. Bharat Law House Pvt. Ltd.
3. Tulsian P.C. (2018). *Business Law*. New Delhi. Tata McGraw Hill.
4. Jagota R. (2019). *Business Laws*. MKM Publishers ScholarTech Press.
5. Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.
6. Kuchhal, M C. (2018). *Business Laws*. New Delhi. Vikas Publishing House.
7. Arora, S. (2015). *Business Laws*. New Delhi. Taxmann
8. Sharma, J.P. and Kanojia S. (2015). *VyavsayikSanniyam*, Delhi University Hindi Cell.(For Hindi)

Note: Latest edition of readings may be used

NOTE FOR PAPER SETTER

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

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

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

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

UNIVERSITY OF JAMMU**B.COM (HONS.) FIRST SEMESTER (CBCS)****ECONOMIC ANALYSIS FOR BUSINESS DECISIONS (GROUP-1 GE)****C.No. UBHTC-103****Credit : 6****Time: 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2020, 2021, 2022)****OBJECTIVE**

The objective of this course is to equip the students with the methodology of decision making using the concept of microeconomics.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understand the basic concept of managerial economics and decision making approaches

CO2 know the phenomenon behind the working of demand & how it gets affected due to change in price and income

CO3 understand how prices and output decisions are determined under different market structures

CO4 learn the functioning of pricing and profit policies

CO5 calculate national income of an economy, know what problems are being faced by an economist while measuring national income

COURSE CONTENTS**UNIT - I INTRODUCTION TO MANAGERIAL ECONOMICS (12 hours)**

Introduction Nature, importance, role of managerial economics; Principles in managerial decision analysis; Managerial economics- A positive or normative science; Relationship between micro, macro and managerial economics ; Approaches to managerial decision making.

UNIT - II MARKET DEMAND ANALYSIS (12 hours)

Market Demand Analysis Meaning, determinants of demand; Factors influencing market demand; Types of demand ; Demand schedule & demand curves; Income and price elasticity of demand.

UNIT - III MARKET STRUCTURES (12 hours)

Market Structures and Price Determination Different market structures and their characteristics; Short run and long run price — Output decisions under perfect competition, monopolistic competition, monopoly and oligopoly.

UNIT - IV PRICING AND PROFIT POLICY (12 hours)

Pricing Policy and Profit Policy Introduction, objectives of price policy; Factors determining price policy; Methods of pricing; Practical aspects of pricing decision; Profit policy- Reasons for controlling profits, problems in profit policy and criteria for acceptable rate of return on investment.

UNIT - V NATIONAL INCOME (12 hours)

National Income Accounting Concepts, significance and components of national income; Methods of calculating national income; Problems in measurements of national income; GNP as an indicator of welfare; Managerial uses of national income.

UNIVERSITY OF JAMMU**B.COM (HONS.) FIRST SEMESTER (CBCS)****ECONOMIC ANALYSIS FOR BUSINESS DECISIONS (GROUP-1 GE)****C.No. UBHTC-103****Credit : 6****Time: 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2020, 2021, 2022)****BOOKS RECOMMENDED**

1. Mithani, D.M. Managerial Economics-Theory & Application, Himalaya Publishing House Pvt. Ltd., New Delhi
2. Diwedi D.N Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi
3. Gupta, G.S Macro-Economic-Theory & Application, Tata McGraw Hill Publishing House, New Delhi.
4. Vaish, M.C. Macro-Economic Theory, Vikas Publishing House Pvt. Ltd., New Delhi
5. Mishra S.K. &Puri. V.K. Modern Macro Economic Theory, Himalayan Publishing House
6. Edward Shapiro Macro-Economic Analysis, Tata McGraw Hill, New Delhi
7. Jhingam. M.L. & Stephen. J.K Managerial Economics. Vrinda Publications Pvt. Ltd. Delhi
8. Dingra, I.C Managerial Economics, Sultan Chand, New Delhi.

Note :Latest edition of readings may be used**NOTE FOR PAPER SETTER**

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

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

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

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

UNIVERSITY OF JAMMU**B.COM (HONS.) FIRST SEMESTER (CBCS)****BUSINESS ORGANISATION AND MANAGEMENT (GROUP-1 GE)****C.No. UBHTC-104****Credit : 6****Time: 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2020, 2021, 2022)****OBJECTIVE**

The course aims to familiarize the non-commerce students with the world of business organisation and management.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 learn business activities to compete in competitive world.
- CO2 understand entrepreneurship from local to international perspective.
- CO3 evaluate the application of functional areas of business activity.
- CO4 analyze decision making and communication.
- CO5 evaluate the impact of legal, social, and economic environment on business.

COURSE CONTENTS**UNIT - I INTRODUCTION TO ORGANISATIONS & MANAGEMENT (12 hours)**

Meaning and pervasiveness of organisations; Range of business activities; Meaning and importance of management in organisations; Perspectives on experiencing business- Consumer's point of view-app-based, web-based and in-store commerce; Producer's point of view- thinking end-to-end, from farm to fork, from the ultimate source of supply to the consumer, supply chain and distribution channels; Careers in business ownership and management point of view-thinking domains (functions) and verticals (industries).

UNIT - II ENTREPRENEURSHIP FOUNDING THE BUSINESS (12 hours)

Entrepreneur-Entrepreneurship-Enterprise; Process of entrepreneurship; Entrepreneurs as the persons behind businesses; Stories of local, national and international businesspersons.

UNIT - III ORGANISATION OF BUSINESS (12 hours)

Ownership forms- proprietary and corporate; Unorganized (informal enterprises) versus organized (registered/incorporated enterprises); Business families and family business, multinational businesses; Domains/functions of business- an overview-reinforcing career options- of production & operations, marketing, accounting, finance and HR.

UNIT - IV MANAGEMENT OF BUSINESS (12 hours)

Overview of functions of management and managerial roles in business; Managerial levels, skills/competencies; Decision-making techniques; Motivation; Leadership and Communication – exemplary practices in developing people as individuals and teams.

UNIT - V CONTEXT OF BUSINESS (12 hours)

Interface between business, government, society and natural environment; Industry analysis; business level strategy formulation.

UNIVERSITY OF JAMMU**B.COM (HONS.) FIRST SEMESTER (CBCS)****BUSINESS ORGANISATION AND MANAGEMENT (GROUP-1 GE)****C.No. UBHTC-104****Credit : 6****Time: 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2020, 2021, 2022)****BOOKS RECOMMENDED**

1. Barry, J., Chandler, J., Clark, H., Johnston, R., & Needle, D. (1999). Organisation and Management A Critical Text . Cengage Learning. New Delhi.
2. Basu, C. Business Organisation and Management. McGraw Hill Education. New Delhi.
3. Burton G. and Thakur, M. Management Today Principles and Practice. Tata McGraw Hill. New Delhi.
4. Buskirk, R.H., et al. Concepts of Business An Introduction to Business System. Dryden Press. New York.
5. Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
6. Griffin. Management Principles and Application. Cengage Learning.
7. Gupta C. B. Modern Business Organisation. Mayur Paperbacks. New Delhi.
8. Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
9. Koontz, H., & Wehrich, H. Essentials of Management An International and Leadership Perspective. Paperback.

Note Latest edition of readings may be used**NOTE FOR PAPER SETTER**

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

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

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

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

UNIVERSITY OF JAMMU**B.COM (HONS.) FIRST SEMESTER (CBCS)****BUSINESS ENVIRONMENT (GROUP-1 GE)****C.No. UBHTC-105****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2020, 2021, 2022)****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.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 learn the basics of business environment.
- CO2 understand the economic environment in which business prevails.
- CO3 analyze political and legal environment pertaining to business.
- CO4 gaining knowledge regarding socio-cultural environment.
- CO5 understanding natural and technological environment

COURSE CONTENTS**UNIT - I BUSINESS AND ITS ENVIRONMENT (12 hours)**

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 (12 hours)

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 (12 hours)

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 ENVIRONMENT (12 hours)

Components of socio-cultural environment; Impact of socio-cultural environment on business; Culture and globalisation; Global competitiveness; Globalisation and its impact on Indian economy; Social Audit; Demographic environment- Population size, migration and ethnic aspects, birth rate, death rate and age structure; MNCs- Concept, advantages and disadvantages & Govt. policy towards foreign capital during post reform period.

UNIVERSITY OF JAMMU**B.COM (HONS.) FIRST SEMESTER (CBCS)****BUSINESS ENVIRONMENT (GROUP-1 GE)****C.No. UBHTC-105****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2020, 2021, 2022)****UNIT - V NATURAL AND TECHNOLOGICAL ENVIRONMENT (12 hours)**

Natural environment- Meaning and its impact on business; Types of natural environment- Air pollution, noise pollution and water pollution; Concept and nature of technological environment; Elements of technological environment; Technology and society; Economic effect of technology; New technology policy; Transfer of technology- Importance and types; Steps for selecting appropriate technology and its adaptation.

BOOKS RECOMMENDED

1. Cherunilam, Francis. Business Environment, Himalaya Publishing House Mumbai.
2. Ashwathappa. Business Environment, Himalaya Publishing House Mumbai.
3. Rosy, Joshi & Kapoor, Sangam. Business Environment, Kalyani Publishers, New Delhi.
4. Kazmi, A. Business Policy and Strategic Mgt., McGraw-Hill Publishing Co. Ltd. New Delhi.
5. Dhar, P.K. Indian Economy & Its 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: Latest edition of readings may be used**NOTE FOR PAPER SETTER**

Equal weightage shall be given to all the units of the syllabus. The external paper shall be of the three sections viz, A, B & C.

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

UNIVERSITY OF JAMMU

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

Ability Enhancement Compulsory Course (AECC-1)

Environmental Science (EVS-1)

Common Syllabus to be provided by respective Department

UNIVERSITY OF JAMMU

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

Ability Enhancement Compulsory Course (AECC-2)

Communication English/MIL-1

Common Syllabus to be provided by respective Department

4b. B.Com. (Hons.) Semester Second

UNIVERSITY OF JAMMU

B.COM HONS. SECOND SEMESTER

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

| Courses | Course Code | UGC Classification | % Change | Total | Total Credit |
|--|-------------|--------------------|----------|-------|--------------|
| Corporate Accounting | UBHTC-201 | DSC-3 | NIL | 6 | |
| Corporate Laws | UBHTC-202 | DSC-4 | NIL | 6 | |
| Generic Elective (Any one of the following) | UBHTC-203 | GE-2 | 100% | 6 | |
| | UBHTC-204 | | 100% | | |
| | UBHTC-205 | | NIL | | |
| Environmental Sciences (EVS-2) | - | AECC-3 | NIL | 2 | |
| Communication English/MIL-2 | - | AECC-4 | NIL | 2 | |
| Total Credit | | | | | 22 |

UNIVERSITY OF JAMMU
B.COM (HONS) SECOND SEMESTER (CBCS)
CORPORATE ACCOUNTING (DSC-3)

C.No. UBHTC-201
Credit : 6
Time: 2.30 Hrs

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

(Syllabus for examination to be held in May 2021, 2022, 2023)

OBJECTIVE

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 develop an understanding of accounting for share capital and debentures
- CO2 prepare financial statements of a company
- CO3 develop an understanding of cash flow statements
- CO4 understand the accounting for amalgamation and liquidation of companies
- CO5 prepare consolidated balance sheet for Holding company

COURSE CONTENTS

UNIT - I ACCOUNTING FOR SHARE CAPITAL AND DEBENTURES (12 hours)

Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures sinking/debenture redemption fund, open market purchase and conversion of debentures.
 Relevant AS and IND-AS as applicable.

UNIT - II FINANCIAL STATEMENTS OF A COMPANY (12 hours)

Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview)
 Relevant AS and IND-AS as applicable

UNIT - III CASH FLOW STATEMENTS (12 hours)

Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method), Limitations of cash flow statement.
 Relevant AS and IND-AS as applicable

UNIT - IV AMALGAMATION, RECONSTRUCTION AND LIQUIDATION OF COMPANIES (12 hours)

Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). Accounting for liquidation of companies. Introduction to the Insolvency and Bankruptcy Code, 2016 and other relevant provisions. Preparation of Statement of Affairs as per the format prescribed by the Act and Deficiency Account; Relevant AS and IND-AS as applicable

UNIVERSITY OF JAMMU
B.COM (HONS) SECOND SEMESTER (CBCS)
CORPORATE ACCOUNTING (DSC-3)

C.No. UBHTC-201
Credit : 6
Time: 2.30 Hrs

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

(Syllabus for examination to be held in May 2021, 2022, 2023)

UNIT - IV ACCOUNTS OF HOLDING COMPANIES/ PARENT COMPANIES
(12 hours)

Preparation of consolidated balance sheet with one subsidiary company, Relevant AS and IND-AS as applicable.

BOOKS RECOMMENDED

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal A. and Sehgal, D. Corporate Accounting, Taxmann, New Delhi.
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi

Note : Latest edition of readings may be used

NOTE FOR PAPER SETTER

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

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) SECOND SEMESTER (CBCS)
CORPORATE LAWS (DSC-4)

C.No. UBHTC-202
Credit : 6
Time: 2.30 Hrs

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

(Syllabus for examination to be held in May 2021, 2022, 2023)

OBJECTIVE

To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.
- CO2 follow the basic legal documents and their usage essential for operations and management of company.
- CO3 enable the students to synthesis company processes, meetings and decisions.
- CO4 equip the students with framework of dividend distribution and role of auditors in a company.
- CO5 comprehend and evaluate working of depositories and their functions in stock markets.

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.

UNIT - II DOCUMENTS AND SHARES (12 hours)

Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.

UNIT - III MANAGEMENT AND MEETINGS

Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director; Board Meetings; meeting through video conferencing; Shareholder meetings AGM and EGM. Convening and Conduct of meetings Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.

UNIVERSITY OF JAMMU
B.COM (HONS) SECOND SEMESTER (CBCS)
CORPORATE LAWS (DSC-4)

C.No. UBHTC-202
Credit : 6
Time: 2.30 Hrs

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

(Syllabus for examination to be held in May 2021, 2022, 2023)

UNIT - IV DIVIDENDS, AUDIT AND WINDING UP (12 hours)

Provisions relating to payment of Dividend, Company Audit-auditor's qualification and disqualifications, Auditor's appointment, Rotation of auditors, Auditor's removal, Auditors' report and Auditor's powers.

Winding Up Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

UNIT - V THE DEPOSITORIES ACT 1996 (12 hours)

Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.

BOOKS RECOMMENDED

1. Hicks, Andrew & Goo S.H.Cases and Material on Company Law, Oxford University Press.
2. Sharma, J.P.An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
3. Kumar, A., Corporate Laws, Taxmann, New Delhi.
4. Chadha R. & Chadha, S.Company Laws. Scholar Tech Press, Delhi.
5. The Depositories Act,1996.Bare Act.

Note: Latest edition of readings may be used

NOTE FOR PAPER SETTER

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

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

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

UNIVERSITY OF JAMMU**B.COM (HONS) SECOND SEMESTER (CBCS)****ENTREPRENEURSHIP (GROUP-2 GE)****C.No. UBHTC-203****Credit : 6****Time: 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in May 2021, 2022, 2023)****OBJECTIVE**

The course aims at imparting basic knowledge on entrepreneurship and new enterprise creation so as to provide an opportunity to students to opt for entrepreneurship as an alternative career option as well as provide opportunity towards greater exposure to entrepreneurial process through hands-on training.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understand entrepreneurship as volition in context of India.

CO2 gather knowledge and ideas on the existing support system for entrepreneurial orientation.

CO3 understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.

CO4 understand requirements of post-enterprise creation for effective operation of the business.

CO5 gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.

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

Entrepreneurship- meaning and importance, entrepreneurship in Indian context, entrepreneurship as a creative solution provider, meaning of various terms related to entrepreneurship- intrapreneurship, social entrepreneurship, net entrepreneurship, technopreneurship.

UNIT - II ENTREPRENEURIAL ECO-SYSTEM (12 hours)

Socio-economic support system for entrepreneurship; Public and private system of stimulation; Role of development institutes, availability of finance, marketing, technology and project related assistance; Role of trade associations and self-help groups for promotion of entrepreneurship; Types of business entities- micro, small and medium enterprises, role of MSME sector in Indian economy family businesses in India; Conflicts in family business; Startup Action Plan; Make in India initiative.

UNIT - III ENTERPRISE FORMATION PROCESS (12 hours)

Understanding and analyzing business opportunities, market demand analysis, project feasibility study; preparation of business plan; Start ups and basic start ups problems, sources of financing business start ups; Cases of Indian start ups (practical knowledge on preparation of business plan/project report shall be imparted).

UNIT - IV MANAGERIAL ASPECTS OF BUSINESS (12 hours)

Managing finance- preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital; Human resource planning; Contract

UNIVERSITY OF JAMMU
B.COM (HONS) SECOND SEMESTER (CBCS)
ENTREPRENEURSHIP (GROUP-2 GE)

C.No. UBHTC-203
Credit : 6
Time: 2.30 Hrs

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

(Syllabus for examination to be held in May 2021, 2022, 2023)

management; Understanding marketing methods; Understanding of GST and other tax compliances.

UNIT - V MANAGING GROWTH (12 hours)

Business growth strategies specific to small enterprises; Enterprise life cycle and various growth strategies; Business collaboration and outsourcing of resources; Network management; Succession planning for sustenance.

PRACTICAL

Visit to new enterprise for securing ideas and knowledge on enterprise creation process and effecting an interaction with the entrepreneur is an essential requirement for learners for ensuring the propensity of entrepreneurial orientation among the students.

BOOKS RECOMMENDED

1. Brandt, S. C. Entrepreneurship The Ten Commandments for Building a Growth Company. MacMillan Business Books.
2. Holt, D. H. Entrepreneurship New Venture Creation. New Delhi Prentice Hall of India.
3. Panda, S. C. Entrepreneurship Development. Anmol Publications. New Delhi.
4. Taneja, S., and Gupta, S. L. Entrepreneurship Development-New Venture creation. New Delhi Galgotia Publishing House.

Note : Latest edition of readings may be used

NOTE FOR PAPER SETTER

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

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

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

UNIVERSITY OF JAMMU**B.COM (HONS) SECOND SEMESTER (CBCS)****FINANCE FOR NON-FINANCE EXECUTIVES (GROUP-2 GE)****C.No. UBHTC-204****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in May 2021, 2022, 2023)****OBJECTIVE**

To familiarize non-finance executives with the basic concepts of finance.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the overview of finance, concept of time value of money as well as concept of risk & return
- CO2 learn financial analysis with the aid of various financial statements & analyze capital budgeting process and techniques.
- CO3 analyze cost of capital, capital structure and leverage
- CO4 examine dividend & working capital dividend decisions
- CO5 perform valuation of securities

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

Meaning and importance of Finance. Time Value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of Long term financing and short term financing.

UNIT - II FINANCIAL ANALYSIS & CAPITAL BUDGETING (12 hours)

Types of Financial Statements- Income Statement, Balance Sheet, Ratio Analysis Meaning, Significance and Limitations. Current Ratio, Quick Ratio, Absolute Liquidity Ratio, Debt-Equity Ratio, Interest Coverage Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period, Return on Capital Employed, Earning Per Share, Dividend Per Share.

Capital Budgeting Process, Capital Budgeting Techniques (Pay Back Period, Discounted payback period, NPV, IRR).

UNIT - III COST OF CAPITAL & CAPITAL STRUCTURE (12 hours)

Concept of Cost of Capital and Capital Structure Cost of Debt Capital, Cost of Preference Share Capital, Equity Share Capital, Weighted Average Cost of Capital (WACC). Meaning of Leverage. Operating Leverage, Financial Leverage, Combined Leverage.

UNIT - IV DIVIDEND DECISIONS & WORKING CAPITAL (12 hours)

Types of Dividends, Dividend policies and factors affecting dividend policies. Concept of Working Capital, its components and Factors affecting working capital requirements. Contemporary issues in Finance

UNIVERSITY OF JAMMU**B.COM (HONS) SECOND SEMESTER (CBCS)****FINANCE FOR NON-FINANCE EXECUTIVES (GROUP-2 GE)****C.No. UBHTC-204****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in May 2021, 2022, 2023)****UNIT - V VALUATION OF SECURITIES (12 hours)**

Types of Risks and Returns. Concept of Valuation, Equity Valuation & Analysis, Bond Valuation Analysis, Portfolio Analysis

BOOKS RECOMMENDED

1. Bhargav, B, K, Finance for Non Finance Managers. Jaiko Publishing House.
2. Chandra, P. Finance Sense Finance for Non Finance executives. Tata McGraw Hill.
3. Gabriel H., Claude, V. Finance For Non Finance Managers, Cengage Delmar Learning India Pvt Ltd.
4. Gene, S. Finance for Nonfinancial Managers, (Briefcase Books Series), Tata McGraw Hill
5. Tripathi, V. Basic Financial Management, Taxmann Publication, New Delhi.

Note: Latest edition of readings may be used**NOTE FOR PAPER SETTER**

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) SECOND SEMESTER (CBCS)
MONETARY ECONOMICS(GROUP-2 GE)

C.No UBHTC-205
Credit : 6
Time : 2.30 Hrs

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

(Syllabus for examination to be held in May 2021, 2022, 2023)

OBJECTIVE

To expose students to the theory and functioning of the monetary and financial sectors of the economy.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the concept of money and various aspects of monetary standards
- CO2 learn an overview about value of money, its measurement and quantitative theories of money
- CO3 know the basic of demand and supply of money and its various approaches
- CO4 equip with functioning of commercial banking, various reforms that came to banking sector and concept off microfinance
- CO5 deliberate on working of Central bank and an overview of monetary policy

COURSE CONTENTS

UNIT - I MONEY & MONETARY STANDARDS (12 hours)

Money and credit definition of money-theoretical and empirical, classification and functions; Monetary standards-Gold and paper; System of note issue; Measures of money supply.

UNIT - II VALUE OF MONEY (12 hours)

Value of money-Concept and measurement; Quantity theory of money-Cash transaction and cash balance approaches, Keynes theory of money and prices

UNIT - III DEMAND AND SUPPLY OF MONEY (12 hours)

Demand for money-Classical, Keynes and Friedman's approaches; Supply of money-Components and determinants; Money multiplier-Concept and determinants

UNIT - IV COMMERCIAL BANKING (12 hours)

Commercial banks-Functions and the process of credit creation; Banking sector reforms in India; Microfinance Concept and progress in India

UNIT - V FUNCTIONS OF CENTRAL BANKS (12 hours)

Central bank- Objectives and methods of credit control; Monetary policy Objectives, targets and indicators; Monetary policy of RBI An overview.

UNIVERSITY OF JAMMU
B.COM (HONS) SECOND SEMESTER (CBCS)
MONETARY ECONOMICS(GROUP-2 GE)

C.No UBHTC-205
Credit : 6
Time : 2.30 Hrs

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

(Syllabus for examination to be held in May 2021, 2022, 2023)

BOOKS RECOMMENDED

1. Avadhani, V.A. Investment and Security markets in India, Himalaya Publishing House, New Delhi
2. Bhole, L.M. Financial Institutions & Markets, Tata McGraw-Hill Publishing Co., New Delhi
3. Geoffrey, C. An Outline of Money. Read Book Publisher
4. Chandler, L.V. and Goldfield S.M. The Economics of Money and Banking, Harper and Row, New York
5. McCallum, B.T. Monetary Economics Theory and Policy, New York Macmillan Publishing Company
6. Mitra, S. Money and Banking, World Press
7. Miskin, F. Monetary Policy Strategy, MIT Press, Cambridge
8. Sethi, T.T. Monetary Economics S. Chand and Co., New Delhi

Note: Latest edition of readings may be used

NOTE FOR PAPER SETTER

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

Ability Enhancement Compulsory Course (AECC-3)

Environmental Science (EVS-2)
Common Syllabus to be provided by respective Department

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

Ability Enhancement Compulsory Course (AECC-4)

Communication English/MIL-2

Common Syllabus to be provided by respective Department

4c B.Com. (Hons.) Semester Third

UNIVERSITY OF JAMMU

B.COM HONS. THIRD SEMESTER

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

| Courses | Course Code | UGC Classification | % Change | Total | Total Credit |
|---|-------------|--------------------|----------|-------|--------------|
| Human Resource Management | UBHTC-301 | DSC-5 | NIL | 6 | 28 |
| Income-Tax Law and Practice | UBHTC-302 | DSC-6 | NIL | 6 | |
| Management Principles and Applications | UBHTC-303 | DSC-7 | NIL | 6 | |
| Generic Elective (Any one of the following) | | | | 6 | |
| • Investing in Stock Markets | UBHTC-304 | GE-3 | | | |
| • Office Management and Secretarial Practice | UBHTC-305 | | | | |
| • Fundamentals of Marketing | UBHTC-306 | | | | |
| Skills Enhancement Course (Any one of the following) | | | | 4 | |
| • E-Commerce | UBHTC-307 | SEC-1 | | | |
| • Management Information System | UBHTC-308 | | | | |
| • Personal Tax Planning | UBHTC-309 | | | | |
| • Communication and Documentation in Business | UBHTC-310 | | | | |
| • Personal Finance and Planning | UBHTC-311 | | | | |
| Total Credit | | | | | 28 |

UNIVERSITY OF JAMMU
B.COM (HONS) THIRD SEMESTER (CBCS)
HUMAN RESOURCE MANAGEMENT (DSC-5)

C.No. UBHTC-301
Credit : 6
Time : 2.30 Hrs

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

(Syllabus for examination to be held in December 2021, 2022, 2023)

OBJECTIVE

The objective of this course is to enable learners to understand the importance of human resources and their effective management in organisations.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand basic nature and importance of human resource management.
- CO2 analyze the current theory and practice of recruitment and selection.
- CO3 realize the importance of performance management system in enhancing employee performance.
- CO4 recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.
- CO5 understand role of modern HRM in meeting challenges of changing business environment.

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Meaning, importance and scope of HRM; Evolution of HRM; Functions, status and competencies of HR manager; Human Resource Planning - quantitative and qualitative dimensions; Job analysis Job description and job specification; HR Policies.

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

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

UNIT - III PERFORMANCE APPRAISAL (12 hours)

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

UNIT - IV COMPENSATION (12 hours)

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

UNIVERSITY OF JAMMU
B.COM (HONS) THIRD SEMESTER (CBCS)
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UNIT V EMPLOYEE MAINTENANCE AND EMERGING ISSUES IN HRM (12 hours)

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

BOOKS RECOMMENDED

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

Note : Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

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

UNIVERSITY OF JAMMU**B.COM (HONS) THIRD SEMESTER (CBCS)****INCOME-TAX LAW AND PRACTICE (DSC-6)****C.No. UBHTC-302****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2021, 2022, 2023)****OBJECTIVE**

This course aims to impart knowledge of law pertaining to levy of income tax in India. It also aims to enable the students to apply the same practically.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the basic concepts in the law of income tax and determine the residential status of different persons.
- CO2 identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.
- CO3 compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.
- CO4 understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.
- CO5 develop the ability to file online returns of income.

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

Basic concepts Income; Agricultural income; Person; Assessee; Assessment year; Previous year; Gross Total Income; Total income; Maximum marginal rate of tax; Permanent Account Number (PAN); Residential status Scope of total income on the basis of residential status; Exempted income under section 10.

UNIT - II COMPUTATION OF INCOME UNDER DIFFERENT HEADS-1 (12 hours)

Income from Salaries; Income from House Property

UNIT - III COMPUTATION OF INCOME UNDER DIFFERENT HEADS-2 (12 hours)

Profits and gains of business or profession; Capital gains; Income from other sources

UNIT - IV COMPUTATION OF TOTAL INCOME AND TAX LIABILITY (12 hours)

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

UNIT - V PREPARATION OF RETURN OF INCOME (12 hours)

Filing of returns Manually, on-line filing of returns of income and TDS; Provision and procedures of compulsory on-line filing of returns for specified assesses

UNIVERSITY OF JAMMU
B.COM (HONS) THIRD SEMESTER (CBCS)
INCOME-TAX LAW AND PRACTICE (DSC-6)

C.No. UBHTC-302
Credit : 6
Time : 2.30 Hrs

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

(Syllabus for examination to be held in December 2021, 2022, 2023)

BOOKS RECOMMENDED

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

Note : Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

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

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

UNIVERSITY OF JAMMU**B.COM (HONS.) THIRD SEMESTER (CBCS)****MANAGEMENT PRINCIPLES AND APPLICATIONS (DSC-7)****C.No. UBHTC-303****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2021, 2022, 2023)****OBJECTIVE**

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

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understand the evolution of management and apprehend its effect on future managers.

CO2 analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.

CO3 comprehend the changes happening in organisation structure over time.

CO4 analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.

CO5 appreciate the changing dynamics of management practice.

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

Meaning and importance of management; Coordination mechanisms in organisations; Management as an eclectic modern discipline; Theory base of management- classical, neo-classical and modern constructions of management; Managerial functions, roles (Mintzberg), levels and competencies.

UNIT - II PLANNING (12 hours)

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

UNIT - III ORGANIZING (12 hours)

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

UNIT - IV DIRECTING AND CONTROLLING (12 hours)

Motivation- meaning, importance and factors affecting motivation; Leadership – meaning, importance and factors affecting leadership, leadership styles, and followership; Principles of

UNIVERSITY OF JAMMU

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

MANAGEMENT PRINCIPLES AND APPLICATIONS (DSC-7)

C.No. UBHTC-303
 Credit : 6
 Time : 2.30 Hrs

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

(Syllabus for examination to be held in December 2021, 2022, 2023)

controlling; relationship amongst planning, organizing, directing and controlling; Performing controlling function; Measures of controlling and accountability for performance.

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

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

BOOKS RECOMMENDED

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

Note : Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

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

UNIVERSITY OF JAMMU**B.COM (HONS.) THIRD SEMESTER (CBCS)****INVESTING IN STOCK MARKETS(GROUP-3 GE)****C.No. UBHTC-304****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2021, 2022, 2023)****OBJECTIVE**

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

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

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

COURSE CONTENTS**UNIT- I BASICS OF INVESTING (12 hours)**

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

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

UNIT - II INDIAN SECURITY MARKETS (12 hours)

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

UNIT - III FUNDAMENTAL ANALYSIS (12 hours)

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

UNIVERSITY OF JAMMU**B.COM (HONS.) THIRD SEMESTER (CBCS)****INVESTING IN STOCK MARKETS(GROUP-3 GE)****C.No. UBHTC-304****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2021, 2022, 2023)****UNIT - IV TECHNICAL ANALYSIS (12 hours)**

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

UNIT - V INVESTING IN MUTUAL FUNDS (12 hours)

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

BOOKS RECOMMENDED

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

Note: Latest editions of the books may be used.**NOTE FOR PAPER SETTER**

Equal weightage shall be given to all the units of the syllabus. The external paper shall be of the three sections viz, A, B & C.

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

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

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

UNIVERSITY OF JAMMU**B.COM (HONS) THIRD SEMESTER (CBCS)****OFFICE MANAGEMENT AND SECRETARIAL PRACTICE(GROUP-3 GE)****C.No. UBHTC-305****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2021, 2022, 2023)**

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

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understanding the concept of office management, filing and indexing
- CO2 familiarizing with mailing procedures, forms and stationeries used in office management
- CO3 gaining knowledge regarding office equipments used in office management
- CO4 conceptualizing the role of budget and audit in office management
- CO5 understanding the role of secretary in office management

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

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

Filing and Indexing Its meaning and importance, essentials of good filing, centralized 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 - II MAILING PROCEDURES AND FORMS AND STATIONERIES (12 hours)

Mailing procedure- Meaning and importance of mail, centralization of mail handling work, office equipment and accessories; Inward and Outward mail, courier services; Office forms- Advantages and disadvantages of using forms, types of forms and form control. Stationary- Essential requirements for a good system of dealing with stationary, purchase procedure, standardization of stationary.

UNIT - III MODERN OFFICE EQUIPMENT (12 hours)

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

UNIT - IV BUDGET AND AUDIT (12 hours)

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

UNIT - V ROLE OF SECRETARY (12 hours)

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

BOOKS RECOMMENDED

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

Note: Latest edition of readings may be used**NOTE FOR PAPER SETTER**

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

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

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

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

UNIVERSITY OF JAMMU**B.COM (HONS) THIRD SEMESTER (CBCS)****FUNDAMENTALS OF MARKETING (GROUP-3 GE)****C.No. UBHTC-306****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2021, 2022, 2023)****OBJECTIVE**

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

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

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

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

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

Need for studying consumer behaviour; Stages in consumer buying decision process; Factors influencing consumer buying decisions; Market Segmentation Concept, importance, levels and bases of segmenting consumer markets; Market Targeting Concept and factors affecting the choices for market targeting; Product Positioning Concept and bases; Product differentiation Concept and bases.

UNIT - III PRODUCT AND PRICING DECISIONS (12 hours)

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

UNIT - IV DISTRIBUTION AND PROMOTION DECISIONS (12 hours)

Channels of distribution Meaning and importance; Types of distribution channels and their functions; Factors affecting choice of distribution channel; Distribution logistics Concept,

UNIVERSITY OF JAMMU
B.COM (HONS) THIRD SEMESTER (CBCS)
FUNDAMENTALS OF MARKETING (GROUP-3 GE)

C.No. UBHTC-306
Credit : 6
Time : 2.30 Hrs

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

(Syllabus for examination to be held in December 2021, 2022, 2023)

importance and major logistics decisions; Wholesaling and retailing; Nature and importance of promotion; Promotion mix concept and ecisions.
 promotion; Promotion mix concept and distinctive characteristics of advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix decisions.

UNIT - V DEVELOPMENTS IN MARKETING (12 hours)

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

BOOKS RECOMMENDED

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

Note :Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) THIRD SEMESTER (CBCS)
E-COMMERCE (SEC)

C.No. UBHTC-307
Credit : 4
Time : 2.30 Hrs

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

(Syllabus for examination to be held in December 2021, 2022, 2023)

OBJECTIVE

To enhance skills for effective and contemporary applications of E-commerce.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the basics of E-commerce, current and emerging business models.
- CO2 familiarize with basic business operations such as sales, marketing, HR etc. on the web.
- CO3 enhance the students' skills for designing and developing website.
- CO4 identify the emerging modes of e-payment.
- CO5 understand the importance of security, privacy, ethical and legal issues of e-commerce.

COURSE CONTENTS

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UNIT - I INTRODUCTION TO E- COMMERCE (12 hours)

Concepts and significance of E-commerce; Driving forces of E-commerce; E-commerce business models - key elements of a business model and categories; Mechanism dynamics of world wide web and internet Evolution and features; Design and launch of E-commerce website Decisions regarding selection of hardware and software; Outsourcing vs in house development of a website.

UNIT - II ONLINE BUSINESS TRANSACTIONS (12 hours)

Rationale of transacting online; E-commerce applications in various industries (banking, insurance, payment of utility bills and others) E-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing, e-entertainment and online shopping.

UNIT - III WEBSITE DESIGNING (12 hours)

Introduction to HTML tags and attributes Text formatting, fonts, hypertext links, tables, images, lists, forms and cascading style sheets.

UNIT - IV E-PAYMENT SYSTEM (12 hours)

E-payment methods Debit card, credit card, smart cards, e-money and e-wallets; Digital signatures Procedures and legal position; Payment gateways; Online banking Concepts, importance; Electronic fund transfer; Automated Clearing House; Automated Ledger Posting; Emerging modes and systems of e-payment (MPaisa, PayPal and other digital currency); E-payments risks.

UNIVERSITY OF JAMMU**B.COM (HONS) THIRD SEMESTER (CBCS)****E-COMMERCE (SEC)****C.No. UBHTC-307****Credit : 4****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2021, 2022, 2023)****UNIT - V SECURITY AND LEGAL ASPECTS OF E-COMMERCE (12 hours)**

E-commerce security Meaning and issues; Security threats in the E-commerce environment- Security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions Encryption, security channels of communication, protecting networks, servers and clients; Information Technology Act 2000 Provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

PRACTICAL

Designing a Web Page in Notepad and HTML

BOOKS RECOMMENDED

1. Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. Business on the Net An Introduction to the whats and hows of E-commerce. Macmillan India Ltd.
2. Bajaj KK, Debjani Nag E-Commerce. Tata McGraw Hill Company New Delhi
3. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. E- Business and E- commerce for Managers. Pearson Education. Delhi.
4. Diwan, Parag and Sharma, Sunil. Electronic commerce-A manager's Guide to E-Business. Vanity Books International, Delhi.
5. Kosiur, David. Understanding Electronic Commerce. Prentice Hall of India Private Ltd., New Delhi.
6. Turban, E., et.al., Electronic commerce A Managerial perspective. Pearson Education Asia.
7. Whiteley, David. E-Commerce. McGraw Hill, New York.
8. Kumar A. Cyber Laws. Book Age Publications, New Delhi.

Note : Latest editions of the books may be used.**NOTE FOR PAPER SETTER**

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

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

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

UNIVERSITY OF JAMMU**B.COM (HONS) THIRD SEMESTER (CBCS)****MANAGEMENT INFORMATION SYSTEM (SEC)****C.No. UBHTC-308****Credit : 4****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2021, 2022, 2023)**

OBJECTIVE To provide exposure to the students regarding the management information system.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 familiarize with the concept of management information system.

CO2 understand varied aspects of information systems.

CO3 comprehend planning and control of information system.

CO4 learn application of information system in business operations.

CO5 gain knowledge of advanced concepts in information system such as ERP, SCM, CRM.

COURSE CONTENTS**UNIT - I AN OVERVIEW OF MANAGEMENT INFORMATION SYSTEMS (MIS)****(12 hours)**

Concept & definition of MIS - MIS vs. data processing; MIS & decision support systems; MIS & 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 (12 hours)

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; Frame work for IS and process of IS development.

UNIT - III CONCEPT OF PLANNING & CONTROL OF IS (12 hours)

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 (12 hours)

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

UNIT V ADVANCED CONCEPTS IN INFORMATION SYSTEMS (12 hours)

Enterprise resource planning; Supply chain management; Customer relationship management and procurement management; Systems analysis and design; System development life cycle; Cost benefit analysis; Detailed design-Implementation.

UNIVERSITY OF JAMMU
B.COM (HONS) THIRD SEMESTER (CBCS)
MANAGEMENT INFORMATION SYSTEM (SEC)

C.No. UBHTC-308
Credit : 4
Time : 2.30 Hrs

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

(Syllabus for examination to be held in December 2021, 2022, 2023)

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 : Latest edition of readings may be used.

NOTE FOR PAPER SETTER

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

Section A Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each questions 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.) THIRD SEMESTER (CBCS)****PERSONAL TAX PLANNING (SEC)****C.No. UBHTC-309****Credit :4****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2021, 2022, 2023)****OBJECTIVE**

To provide basic knowledge of Income Tax and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the concept of tax planning, use the residential status to plan the scope of income and devise tax planning strategy in relation to agricultural income.
- CO2 apply critical thinking and problem solving skills related to minimization of tax liability of individuals with respect to salary income and understand how to develop efficient pay packages
- CO3 devise tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income.
- CO4 use Indexation technique to reduce capital gains tax and learn about specific exemptions available from capital gains.
- CO5 use deductions to reduce taxable income and use rebates to reduce tax liability.

COURSE CONTENTS**UNIT - I CONCEPT OF TAX PLANNING (12 hours)**

Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning; Case studies relating to tax planning, tax avoidance, tax evasion and tax management.

Tax Planning with reference to residential status Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other persons; Relationship between residential status and incidence of tax; Case studies relating to residential status; Double taxation relief under Sections 90 and 91. Provisions relating to concept of agricultural income; Composite income; Tax treatment and tax planning of agricultural income.

UNIT - II TAX PLANNING WITH REFERENCE TO SALARY INCOME (12 hours)

Tax planning in respect of salary income Bonus; Fees; Commission and allowances; Valuation of perquisites; Allowances; Retirement benefits like gratuity, leave encashment, pension tax relief under Section 89 (1) (arrears of salary). Case studies based on designing pay package.

UNIT - III TAX PLANNING IN RELATION TO INCOME FROM HOUSE PROPERTY AND BUSINESS INCOME (12 hours)

Tax Planning in respect of self-occupied house property, let-out house property partly let out and partly self-occupied house property and property used for business or profession of the assessee. Set-off and carry forward of house property losses. Tax planning related to Section 80C. Tax Planning related to business income covering. Presumptive schemes of computing

UNIVERSITY OF JAMMU
B.COM (HONS.) THIRD SEMESTER (CBCS)
PERSONAL TAX PLANNING (SEC)

C.No. UBHTC-309
Credit :4
Time : 2.30 Hrs

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

(Syllabus for examination to be held in December 2021, 2022, 2023)

business income (Section 44AD, 44ADA, 44AE); Provisions relating to maintenance of accounts (Section 44AA); Provisions relating to audit of accounts (Section 44AB)

UNIT - IV TAX PLANNING IN RELATION TO CAPITAL GAINS AND OTHER SOURCES (12 hours)

Tax planning with reference to long-term and short-term capital assets and choice of price-inflation indexation; Capital gains on equity and non-equity financial instruments. Tax planning in relation to gifts received from relatives and non-relatives.

UNIT - V OTHER AREAS OF TAX PLANNING (12 hours)

Income of others' liable for clubbing. Deductions under Sections 80C, 80CCD(1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80G, 80TTA and 80TTB. Rebate under Section 87A.

BOOKS RECOMMENDED

1. Ahuja, G. and Gupta. R. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Singhania, V. K. and Singhania. M. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
3. Current Tax Reporter. Current Tax Reporter, Jodhpur.
4. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
5. Corporate Professionals Today. Taxmann. New Delhi.

Note: Latest editions of the books may be used.

NOTE FOR PAPER SETTER

Equal weightage shall be given to all the units of the syllabus. The external paper shall be of the three sections viz, A, B & C.

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

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

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

UNIVERSITY OF JAMMU**B.COM (HONS) THIRD SEMESTER (CBCS)****COMMUNICATION AND DOCUMENTATION IN BUSINESS (SEC)****C.No. UBHTC-310****Credit : 4****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2021, 2022, 2023)****OBJECTIVE**

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

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 realize the significance of effective communication in business.

CO2 learn business vocabulary and understand varied ways/methods to present business plans.

CO3 gain knowledge on drafting of official letters and documents.

CO4 develop appropriate skills for report writing and different ways of documentation.

CO5 understand the role of information technology for enabling business communication and documentation.

COURSE CONTENTS**UNIT - I COMMUNICATION ROLES AND FLOWS IN ORGANISATIONS (12 hours)**

Meaning, importance (costs & rewards) and process of communication (with reference to Mintzberg's managerial roles) and documentation in business; Types of communication; Communication breakdown and rumors; Effective communication.

UNIT - II BUSINESS LANGUAGE AND PRESENTATION (12 hours)

Business, commercial and managerial vocabulary – terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations.

UNIT - III BUSINESS CORRESPONDENCE & DOCUMENTATION (12 hours)

Letter writing, presentation, inviting quotations, sending quotations, placing orders, sales letters, claim and adjustment letters; Job application letter, preparing the resume; Social and public relations correspondence; Drafting simple contracts and deeds (non-legal); Project on legal documentation for bank transactions; Property documentation; Contract of employment etc.; Memorandum, inter-office memo, notices, note-sheet, agenda, minutes; Creating, storing/ archiving and retrieving folders/ documents.

UNIT - IV REPORT WRITING (12 hours)

Define the basic format of a report; Steps in report writing; Identify the types of reports; Inserting visuals such as tables, diagrams and charts in writing report; Citation rules (APA style documentation); Working with the features of word processing software; Document and folder naming and classification.

UNIT-V TECHNOLOGY AND BUSINESS COMMUNICATION AND DOCUMENTATION (12 hours)

Use of digital platforms in business communication; Document sharing and collaborative working; Privacy and data security issues in business communication and documentation.

BOOKS RECOMMENDED

1. Andrews, Deborah C. and Andrews, William D. Management Communication A Guide. Cengage Learning.
2. Newman, Amy. Business Communication In Person, In Print, Online. Cengage Learning.
3. Shirley, Taylor Communication for Business. Pearson Education, New Delhi.
4. Smallwood, Robert F. and Williams, Robert F. Managing Electronic Records Methods, Best Practices, and Technologies. John Wiley and Sons, New York.
5. Wilson, Kevin and Wauson, Jennifer. The AMA Handbook of Business Documents Guidelines and Sample Documents That Make Business Writing Easy.

Note :Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

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

UNIVERSITY OF JAMMU**B.COM (HONS) THIRD SEMESTER (CBCS)****PERSONAL FINANCE AND PLANNING (SEC)****C.No. UBHTC-311****Credit: 4****Time 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2021, 2022, 2023)****OBJECTIVE**

To familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understand the meaning and relevance of Financial Planning.

CO2 familiarize with regard to the concept of Investment Planning and its methods.

CO3 examine concept of Personal Tax Planning.

CO4 analyze Insurance Planning and its relevance

CO5 develop insights in to Retirement planning and its relevance

COURSE CONTENTS**UNIT - I INTRODUCTION TO FINANCIAL PLANNING (12 hours)**

Financial goals; Time value of money; Steps of financial planning; Personal finance/loans Education loan, car loan and home loan schemes; Introduction of savings, benefits of savings, management of spending and financial discipline; Net banking and UPI; Digital wallets; Security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc.

UNIT - II INVESTMENT PLANNING (12 hours)

Process and objectives of investment; Concept and measurement of return and risk for various assets class; Measurement of portfolio risk and return; Diversification and Portfolio formation; Real estate, financial derivatives and commodity market in India; Mutual fund schemes including SIP.

UNIT - III PERSONAL TAX PLANNING (12 hours)

Tax Structure in India for personal taxation; Steps of personal tax planning; Exemptions and deductions for individuals; Tax avoidance versus tax evasion.

UNIT - IV INSURANCE PLANNING (12 hours)

Need for protection planning; Risk of mortality, health, disability and property; Importance of insurance Life and non-life insurance schemes.

UNIT - V RETIREMENT PLANNING (12 hours)

Retirement Planning Goals; Process of retirement planning; Pension plans available in India; Reverse mortgage; New pension scheme.

PRACTICAL

Note Practical exposure is recommended to develop skills required for a financial planner.

UNIVERSITY OF JAMMU
B.COM (HONS) THIRD SEMESTER (CBCS)
PERSONAL FINANCE AND PLANNING (SEC)

C.No. UBHTC-311
Credit: 4
Time 2.30 Hrs

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

(Syllabus for examination to be held in December 2021, 2022, 2023)

BOOKS RECOMMENDED

1. Indian Institute of Banking & Finance. Introduction to Financial Planning, New Delhi.
2. Pandit, A. The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd (CNBC TV 18).
3. Sinha, M. Financial Planning A Ready Reckoner, July 2017 Mc Graw Hill.
4. Halan, M. Lets Talk Money You've Worked Hard for It, Now Make It Work for You, , Harper Business, New Jersey.
5. Tripathi, Vanita, Fundamentals of Investment, Taxmann, Delhi.

Note: Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

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

4d. B.Com. (Hons.) Semester Fourth

UNIVERSITY OF JAMMU

B.COM HONS. FOURTH SEMESTER

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

| Courses | Course Code | UGC Classification | % Change | Total | Total Credit |
|---|-------------|--------------------|----------|-------|--------------|
| Cost Accounting | UBHTC-401 | DSC-8 | 25% | 6 | |
| Business Statistics | UBHTC-402 | DSC-9 | 25% | 6 | |
| Computer Applications in Business | UBHTC-403 | DSC-10 | 100% | 6 | |
| Generic Elective (Any one of the following) | | | | 6 | |
| • Insurance and Risk Management | UBHTC-404 | | 25% | | |
| • Project Management and Techniques | UBHTC-405 | GE-4 | 65% | | |
| • Leadership and Team Development | UBHTC-406 | | 100% | | |
| Skills Enhancement Course (Any one of the following) | | | | 4 | |
| • Computerised Accounting System | UBHTC-407 | | 100% | | |
| • Business Research Methods & Analytics | UBHTC-408 | SEC-2 | 100% | | |
| • Security Analysis and Portfolio Management | UBHTC-409 | | 90% | | |
| • E-Filing of Returns | UBHTC-410 | | 100% | | |
| • Cyber Crimes and Laws | UBHTC-411 | | 80% | | |
| Total Credit | | | | | 28 |

UNIVERSITY OF JAMMU
B.COM (HONS.) FOURTH SEMESTER (CBCS)
COST ACCOUNTING (DSC-8)

C.No. UBHTC-401
Credit : 6
Time : 2.30 Hrs

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

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

OBJECTIVE

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

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

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

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

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

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

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

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

UNIT - III ELEMENTS OF COST OVERHEADS (12 hours)

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

UNIVERSITY OF JAMMU
B.COM (HONS.) FOURTH SEMESTER (CBCS)
COST ACCOUNTING (DSC-8)

C.No. UBHTC-401
Credit : 6
Time : 2.30 Hrs

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

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

UNIT - IV METHODS OF COSTING (12 hours)

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

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

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

BOOKS RECOMMENDED

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

Note : Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS.) FOURTH SEMESTER (CBCS)
BUSINESS STATISTICS (DSC-9)

C.No. UBHTC-402
Credit : 6
Time : 2.30 Hrs

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

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

OBJECTIVE

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

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.
- CO2 gather knowledge about various probability concepts and distributions and their business applications.
- CO3 understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.
- CO4 develop an understanding of the index numbers and their utility in daily life and stock market.
- CO5 become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

COURSE CONTENTS

UNIT - I DESCRIPTIVE STATISTICS (12 hours)

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

UNIT - II PROBABILITY AND PROBABILITY DISTRIBUTIONS (12 hours)

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

UNIVERSITY OF JAMMU
B.COM (HONS.) FOURTH SEMESTER (CBCS)
BUSINESS STATISTICS (DSC-9)

C.No. UBHTC-402
Credit : 6
Time : 2.30 Hrs

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

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

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

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

UNIT - IV INDEX NUMBERS (12 hours)

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

UNIT - V TIME SERIES ANALYSIS (12 hours)

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

BOOKS RECOMMENDED

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

Note : Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

UNIVERSITY OF JAMMU
B.COM (HONS.) FOURTH SEMESTER (CBCS)
BUSINESS STATISTICS (DSC-9)

C.No. UBHTC-402
Credit : 6
Time : 2.30 Hrs

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

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

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS.) FOURTH SEMESTER (CBCS)
COMPUTER APPLICATIONS IN BUSINESS (DSC-10)

C.No.UBHTC-403

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time : 2.30 Hrs

External Exam = 80

(Syllabus for examination to be held in May 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.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

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

CO2 handle document creation for communication.

CO3 acquire skills to create and make good presentations

CO4 Aware the students about usage and functions of spreadsheet

CO5 Enhancing ability of students regarding creation of spreadsheet in business

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

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

UNIT - II WORD PROCESSING (12 hours)

Introduction to word Processing, word processing concepts, use of Templates, working with word document Editing text, find and replace text, formatting, spell check, autocorrect, autotext; Bullets and numbering, tabs, paragraph formatting, indent, page formatting, header and footer, tables Inserting, filling and formatting a table; Inserting pictures and video; Mail Merge Including linking with databases and spreadsheet files; Printing documents; Citations and footnotes.

Creating Business Documents using the above facilities

UNIT - III PREPARING PRESENTATIONS (12 hours)

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

UNIT - IV SPREADSHEET (12 hours)

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

UNIVERSITY OF JAMMU
B.COM (HONS.) FOURTH SEMESTER (CBCS)
COMPUTER APPLICATIONS IN BUSINESS (DSC-10)

C.No.UBHTC-403
Credit : 6
Time : 2.30 Hrs

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

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

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

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

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

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

BOOKS RECOMMENDED

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

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

NOTE FOR PAPER SETTER

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

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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.) FOURTH SEMESTER (CBCS)
INSURANCE AND RISK MANAGEMENT (GROUP-4 GE)

C.No. UBHTC-404**Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80**

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

OBJECTIVE

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

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

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

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

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

UNIT - II INSURANCE I (12 hours)

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

UNIT - III INSURANCE II (12 hours)

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

UNIT - IV INSURANCE & RISK MANAGEMENT (12 hours)

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

UNIT - V REGULATORY FRAMEWORK OF INSURANCE (12 hours)

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

UNIVERSITY OF JAMMU
B.COM (HONS.) FOURTH SEMESTER (CBCS)
INSURANCE AND RISK MANAGEMENT (GROUP-4 GE)

C.No. UBHTC-404

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

BOOKS RECOMMENDED

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

Note: Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS.) FOURTH SEMESTER (CBCS)
PROJECT MANAGEMENT AND TECHNIQUE (GROUP-4 GE)

C.No. UBHTC-405

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

OBJECTIVE

To enable the students to evolve a suitable framework for the preparation, appraisal, monitoring and control of industrial projects.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 familiarize with the concept of project management and its attributes

CO2 understand project planning and project analysis

CO3 perform project appraisal.

CO4 examine project risk and conduct performance assessment and quality management of the

CO5 Project learn cases in project management

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Concept and attributes of project, identification of investment opportunities, project life cycle, role of project manager, project management information system, project management process and principles, relationship between project manager and line manager, project stakeholder analysis, project planning, monitoring and control of investment projects, pre-feasibility study.

UNIT - II PROJECT PREPARATION (12 hours)

Technical feasibility, marketing feasibility, financial planning Estimation of costs and funds (including sources of funds), loan syndication for the projects, demand analysis and Commercial Viability (brief introduction to NPV), project budget, collaboration arrangements, tax considerations and legal aspects.

UNIT - III PROJECT APPRAISAL (12 hours)

Business criterion of growth, liquidity and profitability, social cost benefit analysis in public and private sector, investment criterion and choice of techniques, estimation of shadow prices and social discount rate

UNIT - IV PROJECT RISK AND PERFORMANCE ASSESSMENT (12 hours)

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

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

Project management techniques (PERT & CPM).

UNIVERSITY OF JAMMU
B.COM (HONS.) FOURTH SEMESTER (CBCS)
PROJECT MANAGEMENT AND TECHNIQUE (GROUP-4 GE)

C.No. UBHTC-405

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

BOOKS RECOMMENDED

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

Note :Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS.) FOURTH SEMESTER (CBCS)
LEADERSHIP AND TEAM DEVELOPMENT (GROUP-4 GE)

C.No. UBHTC-406
Credit : 6
Time : 2.30 Hrs

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

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

OBJECTIVE

The underlying objective of this course is to create an in-depth understanding of the concept of leadership and team building as well as help undergraduate students to examine leadership in contemporary context and learn principles of building highly effective teams.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 gain theoretical and practical knowledge to evaluate leadership skills, styles and strategies in contemporary world so as to become a successful leader and effective employee in organisation.
- CO2 understand the group dynamics and group decision making so as to develop acumen to utilize the leadership and team building concepts, tools and techniques to handle the complex organisational problems at different levels.
- CO3 recognize the dynamics of group decision making.
- CO4 understand the working of various teams in organisations.
- CO5 evaluate the role of women as leader and using various social media platforms as effective means of communication in contemporary world as a leader.

COURSE CONTENTS

UNIT : I LEADERSHIP (12 hours)

Meaning of leadership, importance of leadership in business organisations; Styles and attributes of leadership; Transactional and transformational leadership; Ethical leadership, culture and leadership. Motivational leadership.

UNIT : II GROUPS AND GROUP PROCESSES (12 hours)

The nature and types of groups; Group dynamics Group cohesion, group roles and group norms, threat to group effectiveness; Managing group and inter-group dynamics; Managing culturally diverse groups.

UNIT : III LEADERS AND GROUP DECISIONS (12 hours)

Group decision making; Power and influence in teams; Leadership and team empowerment; Challenges in team decision making, Leader's role in effective decision making.

UNIT : IV TEAM BUILDING AND TEAM EFFECTIVENESS (12 hours)

Group vs. team; Evolution of group into teams; Stages of team development; Emotionally intelligent teams; Characteristics of effective team; Collaborative communication in teams; Problem solving and conflict resolution in teams.

UNIVERSITY OF JAMMU
B.COM (HONS.) FOURTH SEMESTER (CBCS)
LEADERSHIP AND TEAM DEVELOPMENT (GROUP-4 GE)

C.No. UBHTC-406
Credit : 6
Time : 2.30 Hrs

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

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

UNIT : V EMERGING TRENDS IN LEADERSHIP (12 hours)

Women in leadership; Leadership skills Coaching and mentoring; Leadership and social media.

BOOKS RECOMMENDED

1. Luthans, F. Organisational Behaviour. McGraw-Hill International Editions.
2. Robbins, S. T., Judge, T. A., and Hasham, E. S. (2013). Organisational Behaviour. Pearson. New Delhi.
3. Singh, K. Organisational Behaviour Texts & Cases. Pearson, New Delhi.
4. Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). Organisational Behaviour Managing People and Organisations. Cengage Learning.
5. Greenberg, J., and Baron, R. A. Behaviour in Organisations. Prentice Hall of India Pvt. Ltd., New Delhi.
6. Hersey, P. K., Blanchard, D., and Johnson, D. Management of Organisational Behaviour Leading Human Resources. Pearson Education.

Note :Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FOURTH SEMESTER (CBCS)
COMPUTERISED ACCOUNTING SYSTEM (SEC)

C.No. UBHTC-407
Credit : 4
Time : 2.30 Hrs

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

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

OBJECTIVES

This course seeks to enhance the skills of a commerce student needed for accounting for business transactions using Computerized accounting system.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand Computerized Accounting System environment
- CO2 create structure of Computerized Accounting System for a business firm
- CO3 record day to day business transactions in Computerized Accounting System
- CO4 make necessary tax adjustments while recording business transactions and to generate various Accounting Reports for analysis and decision making
- CO5 perform verification and audit activities for the voucher entries passed in computerized accounting environment.

COURSE CONTENTS

UNIT - I COMPUTERISED ACCOUNTING SYSTEM (12 hours)

Computerised accounting systems Meaning, basics and importance of computerised accounting systems; Difference between manual and computerized accounting system; factors affecting selection of suitable computerised accounting software; Procurement and installation of computerised accounting software;

UNIT - II CREATING MASTERS (12 hours)

Creating accounting ledgers and groups Single create Vs. Multiple create, creating ledger under a group and entering opening balance.

Creating stock items and groups Creating unit of measurement, creating stock groups using single or multiple create feature under an existing group.

UNIT - III VOUCHER ENTRY (12 hours)

Types of vouchers; Selection of voucher type for transactions; Vouchers entry Voucher number and date settings, voucher entry with more than one debit or credit accounts, editing and deleting a voucher, printing of voucher and cheque.

UNIT - IV TAXATION AND GENERATING REPORTS (12 hours)

Taxation Accounting for tax deducted at source, tax collected at source, and goods and service tax. Generating Reports Cash book, ledger accounts, trial balance, profit and loss account, balance sheet, funds flow statement, cash flow statement.

UNIVERSITY OF JAMMU
B.COM (HONS) FOURTH SEMESTER (CBCS)
COMPUTERISED ACCOUNTING SYSTEM (SEC)

C.No. UBHTC-407
Credit : 4
Time : 2.30 Hrs

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

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

UNIT- V AUDITING (12 hours)

Auditing in computerized accounting system Statutory audit, voucher verification, verification of related party transaction, CAAT Various tools.

BOOKS RECOMMENDED

1. Nadhani, A. K. Tally ERP 9 Training Guide, BPB Publications
2. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com)

Note : Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FOURTH SEMESTER (CBCS)
BUSINESS RESEARCH METHODS & ANALYTICS (SEC)

C.No. UBHTC-408**Credit : 4****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80**

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

OBJECTIVES

The course provides basic understanding of business research and analytics. Primary objective of this course is to orient and develop a research acumen among students and also to acquaint them with fundamentals of research. It also aims to equip the students with analytical skills to enhance business decision making in real life situations

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand meaning and scope of business research.
- CO2 familiarize with research terminologies and various types of research design.
- CO3 get an insight into various scaling techniques and sources of data collection.
- CO4 get acquainted with various techniques of data analysis and its implications.
- CO5 have basic learning of analytics in business.

COURSE CONTENTS**UNIT - I INTRODUCTION TO BUSINESS RESEARCH (12 hours)**

Meaning and scope of business research; Importance of business research; Types of research Qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of good research; Steps in research process; Ethics in research.

UNIT - II LANGUAGE OF RESEARCH (12 hours)

Proposition and hypothesis; Concept and construct; Attribute and variable; Theory and model; Induction and deduction approach; Research design and types (Exploratory, Descriptive and Experimental).

UNIT - III SCALING AND DATA COLLECTION (12 hours)

Measurement and scaling; Primary scales of measurement (Nominal, Ordinal, Interval and Ratio); Scaling methods (Comparative-paired, rank order, constant sum and Q Sort, non comparative Likert, semantic differential and staple); Reliability and validity; Meaning and sources of primary and secondary data; Questionnaire design; Census and survey method; Designing sample survey; Probability and non-probability sampling techniques.

UNIT - IV DATA ANALYSIS AND INTERPRETATION (12 hours)

Introduction to univariate and bivariate analysis; Classification and presentation of data Bar, pie, line, histogram and box-plot; Descriptive Analysis Measurement of central tendency, position and dispersion; Introduction to inferential statistics Hypothesis testing (t, z, F and Chi-square test); Report Writing Types and format.

UNIVERSITY OF JAMMU
B.COM (HONS) FOURTH SEMESTER (CBCS)
BUSINESS RESEARCH METHODS & ANALYTICS (SEC)

C.No. UBHTC-408

Credit : 4

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

UNIT - V ANALYTICS IN BUSINESS (12 hours)

Introduction to analytics, analysis and business analytics; Overview of machine learning and artificial intelligence; Types of analytics (Descriptive, predictive and prescriptive); Application of analytics in business functions.

BOOKS RECOMMENDED

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

Note : Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FOURTH SEMESTER (CBCS)
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT(SEC)

C.No. UBHTC-409
Credit : 4
Time : 2.30 Hrs

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

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

OBJECTIVE To equip students with knowledge about security analysis and portfolio management mechanism.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 explain security market and legal framework for security market in India.
- CO2 understand different types of security market and role of SEBI.
- CO3 examine EIC framework; conduct fundamental and technical analyses.
- CO4 analyse two securities portfolio using Markowitz model and to explain CAPM and theory as well as Arbitrage pricing theory.
- CO5 evaluate and revise the portfolio.

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Security market-Meaning, characteristics and classification; Role of security market in economic development; Legal framework for security market in India.

UNIT - II SECURITY MARKETS (12 hours)

New issue market(Primary market)-Meaning, parties involved in the new issue, placement of the issue, pricing of new issue, investor protection in primary market; Secondary market-Meaning, history of stock exchange in India, function of a stock exchange, stock exchange members/ brokers, investor, trading, settlement; SEBI- Objectives, functions and role.

UNIT - III SECURITY ANALYSIS (12 hours)

Risk- Meaning and types of risk, risk-return relationship, minimising risk exposure, risk management; Fundamental Analysis- Economic analysis, economic forecasting, industry analysis, analytical tools; Company analysis- Qualitative and quantitative factors, technical analysis, Dow theory, support and resistance levels, gaps, charts, candlestick chart.

UNIT - IV PORTFOLIO THEORY AND MANAGEMENT (12 hours)

Portfolio construction- Approaches in portfolio construction, determination of objectives; Selection of a portfolio; Markowitz model (Mean-variance analysis) - simple diversification, Markowitz model, Markowitz efficient frontier, CAPM theory and arbitrage pricing theory.

UNIVERSITY OF JAMMU
B.COM (HONS) FOURTH SEMESTER (CBCS)
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT(SEC)

C.No. UBHTC-409
Credit : 4
Time : 2.30 Hrs

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

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

UNIT - V PORTFOLIO EVALUATION AND REVISION (12 hours)

Portfolio evaluation- Meaning, net asset value, Sharpe's performance index, Treynor's performance index, Jensen's performance index; Portfolio revision- Meaning, need for portfolio revision, management of portfolio, portfolio revision technique, cost of portfolio revision.

BOOKS RECOMMENDED

1. Chandra, P. Investment Analysis and Portfolio Management, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
2. Pandian, P. Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd, New Delhi.
3. Fischer, D.E. and Ronald J. Jordan, R.J. Security Analysis and Portfolio Management, Prentice Hall of India Pvt. Ltd, New Delhi.
4. Avadhani, V.A. Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi.
5. Reilly, F.K. Investment Analysis and Portfolio Management, Thompson Publication.
6. Gupta, S.K. and Rosy Joshi, R. Security Analysis and Portfolio Management (Investment Management), Kalyani Publishers, New Delhi.

Note : Latest edition of text books may be used.

NOTE FOR PAPER SETTER

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

Section A 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) FOURTH SEMESTER (CBCS)
E-FILING OF RETURNS (SEC)

C.No. UBHTC-410
Credit : 4
Time 2.30 Hrs

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

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

OBJECTIVE

To equip students with the practical skills required for filing of returns under Income Tax and GST laws.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.
- CO2 understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms.
- CO3 understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.
- CO4 become aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization.
- CO5 know about various types of GST returns and their filing.

COURSE CONTENTS

UNIT - I CONCEPTUAL FRAMEWORK E-FILING (12 hours)

Meaning and importance of e-filing; Difference between e-filing and regular filing of returns; Benefits and limitations of e-filing; Types of e-filing; E-filing process; Relevant notifications.

UNIT - II INCOME TAX AND E-FILING OF ITRS (12 hours)

Introduction to income tax Basic terminology; Types of assessee; Income taxable under different heads; basics of computation of total income and tax liability; Deductions available from gross total income; PAN card; Due date of filing of income tax return.

Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6;

Introduction to income tax portal; Preparation of electronic return.

UNIT - III TDS AND E-FILING OF TDS RETURNS (12 hours)

Introduction to the concept of TDS; Provisions in brief relating to advance payment of tax; schedule for deposit of TDS; Schedule for submission of TDS returns; Prescribed forms for filing of TDS returns; Exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns.

UNIT - IV CONCEPTUAL FRAMEWORK OF GST (12 hours)

Introduction to basic concepts of GST Output tax liability of CGST, SGST, UTGST, IGST, state compensation cess; GST Network; Input tax credit utilization; Small supplies and

UNIVERSITY OF JAMMU
B.COM (HONS) FOURTH SEMESTER (CBCS)
E-FILING OF RETURNS (SEC)

C.No. UBHTC-410
Credit : 4
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Max Marks = 100
Internal Assessment = 20
External Exam = 80

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

composition scheme; Schedule for payment of GST; Interest/penalty for late/non-filing of return; Payment of GST by electronic ledger Electronic liability register, electronic credit ledger, electronic cash ledger.

UNIT - V FILING OF GST RETURNS (12 hours)

GST returns GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

BOOKS RECOMMENDED

1. Ahuja. Girish. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Babbar, S. Kaur, R. and Khurana, K. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
3. Bansal, K. M. GST & Customs Law. Taxmann Publication, New Delhi.
4. Gupta, S.S. Vastu and Sevakar. Taxmann Publications, New Delhi.
5. Singhania V. K. GST & Customs Lax. Taxmann Publication, New Delhi.
6. Sisodia Pushendra. GST Law. Bharat Law House, New Delhi.

Note: Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FOURTH SEMESTER (CBCS)
CYBER CRIMES AND LAWS (SEC)

C.No. UBHTC-411
Credit : 4
Time : 2.30 Hrs

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

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

OBJECTIVE

This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in business.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 identify cyber risk associated with online activities
- CO2 prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.
- CO3 generate and preserve electronic evidences for personal and professional use.
- CO4 work in virtual space safely and with business process or products conforming to the regulatory framework and not falling under the ambit of cyber crimes.
- CO5 analyse the cases and find pertinent facts for resolutions.

COURSE CONTENTS

UNIT - I CYBER CRIMES (12 hours)

Introduction Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; Kinds of cyber crimes Cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism, cyber forensic.

UNIT - II DEFINITIONS UNDER IT ACT, 2000 AND CONTEMPORARY BUSINESS ISSUES IN CYBER SPACE (12 hours)

Definitions under IT Act, 2000; Concept of internet, web centric business, e business and its significance, electronic governance, instant messaging platform, social networking sites and mobile applications, security risks, internet of things (IOT), cyber jurisdiction, domain name dispute and their resolution, e-forms; E-money, regulations of PPI (pre-payment instruments) by RBI, electronic money transfer, privacy of data and secure ways of operation in cyber space.

UNIT - III ELECTRONIC RECORDS (12 hours)

Authentication of electronic records; Legal recognition of electronic records; Legal recognition of digital signatures; Applications and usage of electronic records and digital signatures in government and its agencies; Retention of electronic records, Intermediaries and their liabilities; Attribution, acknowledgement and dispatch of electronic records; Secure electronic records and digital signatures.

UNIT - IV REGULATORY FRAMEWORK (12 hours)

Regulation of certifying authorities; Appointment and functions of controller; License to issue digital signatures certificate; Renewal of license; Controller's powers; Procedure to be

UNIVERSITY OF JAMMU
B.COM (HONS) FOURTH SEMESTER (CBCS)
CYBER CRIMES AND LAWS (SEC)

C.No. UBHTC-411
Credit : 4
Time : 2.30 Hrs

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

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

followed by certifying authority; Issue, suspension and revocation of digital signatures certificate, Duties of subscribers; Penalties and adjudication; Appellate tribunal; Offences; Overview of GDPR and Indian data protection regime.

UNIT - V CASE LAWS (12 hours)

1. Time and Place of Dispatch and Receipt of Electronic Record-section 13-‘P.R. Transport Agency v Union of India & others, AIR 2006 All 23, 2006(1) AWC 504, ALL HC’; ‘Groff v America Online, Inc., 1998 WL 307001 (1998)’
2. Penalty for Damage to Computer or Computer System- Section 43-‘UmashankarSivasubramanian v ICICI Bank, 18.04.2010. (Petition No. 2462/2008)’
3. Tampering with Computer Source Documents-Section 65-‘Syed Asifuddin and Ors.vThe State of Andhra Pradesh &Anr. 2006 (1) ALD Cri 96, 2005 CriLJ 4314’
4. Punishment for sending offensive messages-Sec. 66A-‘SMC Pneumatics (India) Pvt.Ltd v JogeshKwatra’, Suit No. 1279/2001’
5. Punishment for Identity Theft-Section 66C-‘CBI v Arif Azim Case Judicial Reports(Criminal) 2003 (2) page 272’
6. Punishment for Cheating by Personating by using Computer Resource-section 66D-‘National Association of Software and Service Companies (NAASCOM)v Ajay Sood. (2005) F.S.R. 38; 119 (2005) DLT 596, 2005 (30) PTC 437 Del’
7. Punishment for Publishing or Transmitting Obscene Material in Electronic formsection67-‘Avnish Bajaj v State (N.C.T.) of Delhi, (2005) 3 Comp, LJ 364 (Del),116(2005) DLT427, 2005(79) DRJ576’
8. Punishment for Publishing or Transmitting of Material Containing Sexually Explicit Act, etc., in Electronic Form-Section 67A-‘R v Graham Waddon., Southwark [CrownCourt, 30/6/1999]’

BOOKS RECOMMENDED

1. Brian, Craig. Cyber Law The Law of the Internet and Information Technology. Pearson Education.
2. Sharma J. P. and Kanojia, S.E Business and Cyber Laws. New Delhi. Bharat Law house Pvt Ltd.
3. Rattan, J. Cyber Crime and Information Technology, Bharat Law House, Pvt Ltd.
4. Arora, S. and Arora R. Cyber crimes and laws, Taxmann Pvt Ltd, New Delhi.
5. Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
6. Painttal, D. Law of Information Technology, New Delhi Taxmann Publications Pvt. Ltd.
7. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. E-business and E-commerce for managers. Pearson Education.
8. Joseph, P.T. E-Commerce-An Indian Perspective. PHI, New Delhi.

Note : Latest editions of the books may be used.

UNIVERSITY OF JAMMU
B.COM (HONS) FOURTH SEMESTER (CBCS)
CYBER CRIMES AND LAWS (SEC)

C.No. UBHTC-411

Credit : 4

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

NOTE FOR PAPER SETTER

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

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

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

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

4e. B.Com. (Hons.) Semester Fifth

UNIVERSITY OF JAMMU

B.COM HONS. FIFTH SEMESTER

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

| Courses | Course Code | UGC Classification | % Change | Total | Total Credit |
|--|-------------|--------------------|----------|-------|--------------|
| Management Accounting | UBHTC-501 | DSC-11 | NIL | 6 | |
| Financial Management | UBHTC-502 | DSC-12 | 100% | 6 | |
| Discipline Specific Electives (Any one of the following) | | DSE-1 | | 6 | |
| <ul style="list-style-type: none"> • Principles of Marketing • Organisational Behaviour • Macro Economics • Indian Banking System | UBHTC-503 | | 60% | | |
| | UBHTC-504 | | 100% | | |
| | UBHTC-505 | | 80% | | |
| | UBHTC-506 | | 100% | | |
| Discipline Specific Electives (Any one of the following) | | | | 6 | |
| <ul style="list-style-type: none"> • Corporate Tax Planning • Financial Markets, Institutions and Services • Advertising and Personal Selling • Business Mathematics | UBHTC-507 | | 100% | | |
| | UBHTC-508 | DSE-2 | 100% | | |
| | UBHTC-509 | | 100% | | |
| | UBHTC-510 | | 75% | | |
| Total Credit | | | | | 24 |

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
MANAGEMENT ACCOUNTING (DSC-11)

C.No. UBHTC-501
Credit : 6
Time : 2.30 Hrs

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

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

OBJECTIVE

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

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand thoroughly the conceptual framework of management accounting; identification of differences between different management, financial and cost accounting; analysis of financial statements.
- CO2 understand the cash flow statement.
- CO3 develop ability to understand marginal costing.
- CO4 develop ability to calculate the material and labour variances.
- CO5 understand the budgetary control.

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

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 (12 hours)

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. 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 (12 hours)

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.

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
MANAGEMENT ACCOUNTING (DSC-11)

C.No. UBHTC-501
Credit : 6
Time : 2.30 Hrs

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

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

UNIT - IV STANDARD COSTING (12 hours)

Theory- Meaning and purpose of standard costing, advantages and limitations; Various types of material variances, labour variances and overhead variances. 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 (12 hours)

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

- Jawahar, L. Cost Accounting, Tata McGraw Hill, New Delhi.
- Bhabator B.. Cost Accounting –Theory and Practice, PHI Pvt. Ltd, New Delhi.
- JhambH. V. Fundamentals of Cost Accounting, Ane Books Pvt Ltd., New Delhi.
- Arora. M. N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
- Shukla, M.C.,Grewal T.S. and Gupta,M P. Cost Accounting, Text and Problems, S. Chand & Co. Ltd., New Delhi.
- Jain, S.P. and Narang,K. L. Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar.
- Maheshwari,S. N. and Mittal,S.N. Cost Accounting, Theory and Problems, Shri Mahabir Book Depot, New Delhi.

Note : Latest edition of text books may be used.

NOTE FOR PAPER SETTER

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
MANAGEMENT ACCOUNTING (DSC-11)

C.No. UBHTC-501
Credit : 6
Time : 2.30 Hrs

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

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
FINANCIAL MANAGEMENT (DSC-12)

C.No. UBHTC-502
Credit : 6
Time : 2.30 Hrs

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

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

OBJECTIVE

To familiarize the students with the principles and practice of financial management

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 explain the nature and scope of financial management as well as time value of money and risk return trade off
- CO2 analyze capital budgeting process and capital budgeting techniques
- CO3 estimate various capital structure theories and factors affecting capital structure decisions in a firm
- CO4 critically examine various theories of dividend and factors affecting dividend policy
- CO5 evaluate working capital requirement

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Nature, scope, importance and objectives of financial management, Objectives of financial management; Time value of money, Risk and Return.

UNIT - II CAPITAL BUDGETING (12 hours)

The capital budgeting process, cash flow estimation, payback period method, discounted payback period method, accounting rate of return, net present value (NPV), net terminal value, internal rate of return (IRR), profitability index, capital budgeting under risk and uncertainty-certainty equivalent approach and risk-adjusted discount rate method.

UNIT - III COST OF CAPITAL AND FINANCING DECISION (12 hours)

Sources of long-term financing, estimation of components of cost of capital, method for calculating cost of equity, cost of retained earnings, cost of debt and cost of preference capital, weighted average cost of capital (WACC) and marginal cost of capital; Capital Structure Theories of capital structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach); Operating, financial and combined leverage; EBIT-EPS analysis; Determinants of capital structure.

UNIT - IV DIVIDEND DECISION (12 hours)

Theories for relevance and irrelevance of dividend decision for corporate valuation Walter's model, Gordon's model, MM approach, forms of dividend payment, types of dividend policies and determinants of dividend policy.

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
FINANCIAL MANAGEMENT (DSC-12)

C.No. UBHTC-502
Credit : 6
Time : 2.30 Hrs

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

UNIT - V WORKING CAPITAL DECISION (12 hours)

Concepts of working capital, Operating and cash cycles, risk-return trade off, sources of short-term finance, working capital estimation, cash management, an overview of receivables management and inventory management.

BOOKS RECOMMENDED

1. Khan, M.Y. Khan and Jain P.K. Financial Management Text and Problems. Tata McGraw Hill
2. Kothari, R. Financial Management A Contemporary Approach. Sage Publications India Pvt. Ltd. New Delhi
3. Pandey, I M. Financial Management. Vikas Publications
4. Rustagi, R.P. Fundamentals of Financial Management, Taxmann, New Delhi
5. Sharma, S.K. and Sareen, Rachan Fundamentals of Financial management , Sultan Chand & Sons (P) Ltd.
6. Singh, Preeti. Financial Management. Ane Books Pvt. Ltd, New Delhi.
7. Singh, J.K. Financial Management- Theory and Practice. Galgotia Publishing House, Delhi
8. Singh, Surender. and Kaur, Rajeev. Fundamentals of Financial Management. SCHOLOR Tech Press, New Delhi
9. Tripathi, Vanita, Basic Financial Management, Taxmann Publications, New Delhi.

Note : Latest editions of the books may be used.

NOTE FOR PAPER SETTER

Equal weightage shall be given to all the units of the syllabus. The external paper shall be of the three sections viz, A, B & C.

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS.) FIFTH SEMESTER (CBCS)
PRINCIPLES OF MARKETING (GROUP-1 DSE)

C.No. UBHTC-503

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

OBJECTIVE

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
- CO2 understand the dynamics of consumer Behaviour and process of market selection through STP stages.
- CO3 understand and analyze the process of value creation through marketing decisions involving product development.
- CO4 understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.
- CO5 understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

COURSE CONTENTS**UNIT - I INTRODUCTION TO MARKETING AND MARKETING ENVIRONMENT (12 hours)**

Introduction to Marketing Meaning, nature, scope and importance; Core concepts of marketing; Marketing philosophies; Services marketing Meaning and distinctive characteristics; Marketing mix. Marketing Environment Need for studying marketing environment; Micro environmental factors Company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors Demographic, economic, natural, technological, politico-legal and socio-cultural.

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

Consumer Behaviour Need for studying consumer behaviour; Types; Stages in consumer buying decision process; Factors influencing consumer buying decisions. Market Selection Choosing market value through STP; Market Segmentation; Levels and bases of segmenting consumer markets; Market targeting Concept and criteria; Product Positioning Concept and bases; Product differentiation Concept and bases.

UNIVERSITY OF JAMMU
B.COM (HONS.) FIFTH SEMESTER (CBCS)
PRINCIPLES OF MARKETING (GROUP-1 DSE)

C.No. UBHTC-503
Credit : 6
Time : 2.30 Hrs

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

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

UNIT - III PRODUCT DECISIONS AND NEW PRODUCT DEVELOPMENT(12 hours)

Product Decisions Concept and classification; Levels of product. Designing value Product-mix dimensions, strategies and types; Branding Functions, strategies, types and qualities of good brand name; Packaging and labeling Functions, types and ethical aspects; Product support services. New Product Development Product life cycle Concept and marketing strategies; New product development Concept and process.

UNIT - IV PRICING AND DISTRIBUTION DECISION (12 hours)

Pricing decisions Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions; Distribution decisions Channels of distribution- types and functions; Delivering value Factors affecting choice of distribution channel; Distribution strategies; Distribution logistics Concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Management of retailing operations An overview; Emerging distribution trends.

UNIT - V PROMOTION DECISIONS AND DEVELOPMENT IN MARKETING (12 hours)

Promotion Decisions Communication process; Importance of promotion; Communicating value Decision about promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated marketing communication approach. Developments in Marketing Relationship Marketing Concept and dimensions; Sustainable Marketing Concept and issues; Rural marketing Characteristics, drivers of growth in rural marketing, rural marketing mix; Social marketing Concept, tools and issues; Digital marketing Concept, tools and issues.

BOOKS RECOMMENDED

1. Etzel, M. J., Walker, B. J., Stanton, W. J., and Pandit, A. Mc Graw Hill, New Delhi..
2. Kotler, P., Armstrong, G. and Agnihotri, P. Principles of Marketing. Pearson Education. Indian edition, New Delhi.
3. Mahajan, J.P. and Mahajan Anupama. Principles of Marketing. Vikas Publications, New Delhi.
4. Sharma, K., and Swati Aggarwal. Principles of Marketing. Taxmann, New Delhi.
5. Grewal, D. & Levy, M. Marketing. McGraw-Hill Education.
6. Kotler, P., Keller, K. L., Koshy, A., and Jha, M. Principles of Marketing A South Asian Perspective. Pearson Education.
7. Saxena, R. Marketing Management. Tata McGraw Hill. New Delhi.

Note: Latest editions of the books may be used.

UNIVERSITY OF JAMMU
B.COM (HONS.) FIFTH SEMESTER (CBCS)
PRINCIPLES OF MARKETING (GROUP-1 DSE)

C.No. UBHTC-503

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

NOTE FOR PAPER SETTER

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

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
ORGANISATIONAL BEHAVIOR (GROUP 1-DSE)

C.No. UBHTC-504
Credit : 6
Time : 2.30 Hrs

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

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

OBJECTIVE

The underlying objective of this course is to create an in-depth understanding of the concept of organisational behaviour and analyze the complexities of human behaviour in an organisation at individual, interpersonal, group and organisational level.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the development of organisational Behaviour and its importance in managing people at the workplace.
- CO2 understand how individuals behave under different conditions and why individuals behave as they do.
- CO3 appreciate different theories of motivation.
- CO4 critically evaluate leadership styles and strategies.
- CO5 critically evaluate the potential effects of organisation culture and stress on Behaviour in organisation so as to direct the same towards predetermined goals.

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Introduction to organisational theories; Organisational behaviour Concepts, determinants, challenges, opportunities; Contributing disciplines of OB; OB models.

UNIT - II INDIVIDUAL BEHAVIOUR (12 hours)

Foundations of individual behaviour; Personality Factors influencing personality, Traits, Type A and B; Big five personality types; Values Concept and types Terminal values and instrumental values; Attitude Components, job related attitudes; Learning Concept, theories and reinforcement; Perception and emotions Concept, perceptual process, importance, factors influencing perception, perceptual errors and distortions; Emotional intelligence.

UNIT - III MOTIVATION AND COMMUNICATION (12 hours)

Meaning and importance of motivation; Need theories Maslow, McClelland and Alderfer; Two factor theory of Herzberg; Theory X and Theory Y of McGregor; Intrinsic motivation by Ken Thomas; Behaviour modification; Communication and feedback; JOHARI window.

UNIT - IV GROUP BEHAVIOUR AND LEADERSHIP (12 hours)

Group dynamics Concepts, types- group norms, group roles, and group cohesiveness; Leadership Concept and theories; Power, Influence, followership and leadership; Styles of leadership; Leadership continuum; Trait, behavioural and situational approach; Leadership effectiveness.

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
ORGANISATIONAL BEHAVIOR (GROUP 1-DSE)

C.No. UBHTC-504
Credit : 6
Time : 2.30 Hrs

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

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

UNIT - V DYNAMICS OF ORGANISATIONAL BEHAVIOUR (12 hours)

Organisational conflict Sources, resolution strategies; Organisational culture Concept and determinants; Organisational change Importance, proactive vs. reactive change, resistance to change, managing change; Stress Individual and organisational factors, stressors, consequences, prevention and management of stress.

BOOKS RECOMMENDED

1. Luthans, F. Organisational Behaviour. McGraw-Hill International Editions.
2. Pareek, U. Understanding Organisational Behaviour. Oxford University Press.
3. Robbins, S. T., Judge, T. A., and Hasham, E. S. Organisational Behaviour. Pearson.
4. Sekaran, U. Organisational Behaviour Text and Cases. Tata McGraw Hill. New Delhi.
5. Singh, A. K., and Singh, B. P. Organisational Behaviour. Excel Books Pvt. Ltd. New Delhi.
6. Singh, K. Organisational Behaviour Texts & Cases (3rd Edition). India Pearson.
7. Greenberg, J., & Baron, R. A. Behaviour in Organisations. Prentice Hall of India Pvt. Ltd. New Delhi.
8. Hersey, P. K., Blanchard, D., & Johnson, D. Management of Organisational Behaviour Leading Human Resources. Pearson Education, New Delhi.

Note: Latest editions of the books may be used.

NOTE FOR PAPER SETTER

Equal weightage shall be given to all the units of the syllabus. The external paper shall be of the three sections viz, A, B & C.

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
MACRO ECONOMICS (GROUP-1 DSE)

C.No. UBHTC-505
Credit : 6
Time : 2.30 Hrs

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

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

OBJECTIVE

To provide the students with knowledge of enriching concepts and variables of macro-economics; appreciate the impact of labor market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
- CO2 expose fiscal and monetary policy implications through IS-LM framework in short run and long run.
- CO3 comprehend the different theories of demand for money, supply of money approach and working of money multiplier.
- CO4 elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.
- CO5 describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Introduction Concepts and variables of macro economics, income, expenditure and the circular flow (three sector economy), components of expenditure, consumption, saving and investment and S-I approach, Multiplier (three sector) and numerical.

UNIT - II ECONOMY IN THE SHORT RUN (12 hours)

Meaning, objectives and instruments of fiscal and monetary policy, AD-AS approach Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short-run and long-run, Aggregate demand- Aggregate supply analysis; Economy in the short run- IS- LM framework and numericals.

UNIT - III DEMAND FOR MONEY AND SUPPLY OF MONEY (12 hours)

Demand for money Quantity theory of money (Fisher's Transactions approach), Keynesian theory of demand for money, Baumol-Tobin transaction approach, Tobin's Portfolio balance approach; Supply of money Measures of money supply by RBI, Money multiplier.

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
MACRO ECONOMICS (GROUP-1 DSE)

C.No. UBHTC-505

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time : 2.30 Hrs

External Exam = 80

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

UNIT - IV INFLATION, UNEMPLOYMENT AND LABOR MARKET (12 hours)

Inflation Causes and effects, demand pull and cost push inflation, measures to control inflation, social costs of inflation; Unemployment Natural rate of unemployment, frictional and wait unemployment; Labour market and its interaction with production system; Phillips curve, Trade-off between inflation and unemployment; Sacrifice ratio.

UNIT - V OPEN ECONOMY (12 hours)

Flows of goods and capital, saving and investment in a small and a large open economy, Exchange rates Fixed and flexible, Mundell Fleming model with fixed and flexible exchange rates, Interest rate differentials Case of a large economy.

BOOKS RECOMMENDED

1. Andrew B. Abel and Ben S. Bernanke, Macroeconomics, Pearson Education, Inc., New Delhi.
2. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.
3. Dornbusch, Rudiger, Stanley Fischer and Richard Startz, Macroeconomics, McGraw Hill Education; Twelfth edition.
4. Edward Shapiro. Macroeconomic Analysis. Ed.5thGalgotia Publications Pvt Ltd-New Delhi.
5. Mankiw, N. Gregory, Principles of Macroeconomics, Cengage Learning India Pvt. Ltd.; New York, Hampshire, U.K.
6. Paul R. Krugman, Maurice Obstfeld and Marc Melitz, International Economics, Pearson Education Asia.
7. Richard T. Froyen, Macroeconomics, Pearson Education Asia.
8. Salvatore, Dominick. International Economics. John Wiley & Sons Singapore.

Note: Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
INDIAN BANKING SYSTEM (GROUP-1 DSE)

C.No. UBHTC-506
Credit : 6
Time : 2.30 Hrs

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

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

OBJECTIVE

This course aims at creating awareness among the students regarding Indian banking system.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understanding the meaning and scope of Indian banking.

CO2 know about the structure and functions of central banking.

CO3 familiarise the students with commercial banking, credit creation and NPA.

CO4 develop insight into Rural Banking in India including cooperative banks, RRBs and NABARD.

CO5 know the need of development banking in the country.

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

Meaning, Scope and Functions of Indian Banks; History and Structure of Indian Banking; Nationalisation of Indian Banks; Role of Banks in Economic Growth and Development; Committees on Banking Sector Reforms.

UNIT - II CENTRAL BANKING (12 hours)

Meaning, advantages and disadvantages of cash reserve ratio (CRR), statutory liquidity ratio (SLR), repo & reserve repo; Open market operations; Security evaluation; Other banking services- fund based services, non-fund based services; Banking channels.

UNIT - III COMMERCIAL BANKS (12 hours)

Definition, Structure and Function of Commercial Banks in India; RBI and Commercial Banks; Process of Credit Creation; Problem of NPA in Indian Commercial Banks; Foreign Banks Roles; advantages and disadvantages of foreign banks.

UNIT - IV RURAL BANKING (12 hours)

Definition, Structure and Function of Rural Banking in India. Management, Structure and Functions of Cooperative Banks. Regional Rural Banks (RRBs) in India; Formation, Management and Functions. Role, Structure and Functions of NABARD.

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
INDIAN BANKING SYSTEM (GROUP-1 DSE)

C.No. UBHTC-506
Credit : 6
Time : 2.30 Hrs

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

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

UNIT - V DEVELOPMENT BANKING (12 hours)

Development Banking; Concept, Objectives and Functions; operational and promotional activities of development banks, IFCI, ICICI, IDBI, SIDBI state development banks, state financial corporations.

BOOKS RECOMMENDED

1. Legal Aspects of Banking Operations Indian Institute of Banking and Finance, Macmillan India Ltd., New Delhi.
2. P.K. Srivastava. Banking Theory & Practice, Himalaya Publishing House, New Delhi.
3. E.Gordan and K.Natarajan. Banking Theory- Law & Practice, Himalaya Publishing House, New Delhi.
4. M. Y. Khan. Indian Financial System, Tata McGraw Hill, Noida.
5. P.N. Varshney. Banking Law Practice, Himalaya Publishing House, New Delhi.

Note Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
CORPORATE TAX PLANNING (GROUP-2 DSE)

C.No. UBHTC-507
Credit : 6
Time : 2.30 Hrs

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

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

OBJECTIVE

To provide students with knowledge of various aspects of corporate tax planning and their impact on decision-making; and further to provide an understanding of relevant tax provisions in this context.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses.
- CO2 devise strategies for tax planning in respect of a new business, understand the specific tax issues for start-ups, and comprehend the Income Tax provisions relevant for financial management decisions.
- CO3 decipher the tax factors relevant for managerial decisions and to understand how to develop pay packages for employees.
- CO4 recognize the relevant Tax provisions for Non-resident Indians and to understand how to claim relief in case of double taxation of income.
- CO5 understand tax planning with reference to business restructuring.

COURSE CONTENTS

UNIT - I BASICS OF TAX PLANNING (12 hours)

Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence, clubbing; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses; Tax on distributed profits; Units of Mutual funds.

UNIT - II TAX PLANNING AND BUSINESS DECISIONS (12 hours)

Tax planning with reference to setting up of a new business; Taxation issues of start-ups; Location of Business, nature of business, form of organisation; Tax panning with reference to financial management decision Capital structure, dividend and bonus shares; Tax planning with reference to sale of scientific research assets.

UNIT - III TAX PALNNING AND MANAGERIAL DECISIONS (12 hours)

Tax planning with reference to specific management decisions Make or buy, own or lease, repair or replace; Tax planning with reference to employee's remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation.

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
CORPORATE TAX PLANNING (GROUP-2 DSE)

C.No. UBHTC-507
Credit : 6
Time : 2.30 Hrs

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

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

UNIT - IV TAX PALNNING FOR NON RESIDENTS (12 hours)

Tax planning in respect of non-resident Indians; Income by way of interest on NRO/NRE accounts, provisions under sections 115C – 115I; Double taxation relief; Provisions regulating transfer pricing, computation of Arm's length pricing; Advance rulings; Advance pricing agreement.

UNIT - V TAX PALNNINGAND BUSINESS RESTRUCTURING (12 hours)

Tax planning with reference to business restructuring Amalgamation; Demerger; Slump sale; Conversion of sole proprietary concern/ partnership firm into company; Conversion of company into LLP; Transfer of assets between holding and subsidiary companies.

BOOKS RECOMMENDED

1. Acharya. S. and Gurha. M.G. Tax Planning under Direct taxes. Modern Law Publications, Allahabad.
2. Ahuja. G. and Gupta, R. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Ghosh. T.P. IFRSs. Taxmann Publications Pvt. Ltd., New Delhi.
4. IAS-12 and AS-22.
5. Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi
6. Singhanian. V. K. and Singhanian. M. Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.

Note: Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
FINANCIAL MARKETS, INSTITUTIONS AND SERVICES (GROUP-2 DSE)

C.No. UBHTC-508
Credit : 6
Time : 2.30 Hrs

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

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

OBJECTIVE

To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the meaning and scope of financial markets as well as institutions in India.
- CO2 understand the concepts of Money Market and Capital Market
- CO3 explain Commercial Banking and its Current developments.
- CO4 explain concept of Non-Banking Financial Companies (NBFC's)
- CO5 examine the Financial Services Industry

COURSE CONTENTS

UNIT - I INTRODUCTION (12 hours)

An introduction to financial system, components, financial system and economic development, financial inter-mediation, an overview of Indian financial system since 1951, financial sector reforms since liberalization 1990-91.

UNIT - II FINANCIAL MARKETS & CAPITAL MARKETS (12 hours)

Financial Markets Money Market Functions, organisation and instruments; Role of central bank in money market; Indian Money Market An overview; Capital Markets Introduction, role and functions; components of capital market; Cash markets Equity and debt, depository (NSDL, CDSL); Primary and secondary markets NSE, BSE, NIFTY, SENSEX; Role of stock exchanges in India; SEBI and investor protection.

UNIT - III FINANCIAL INSTITUTIONS I (12 hours)

Financial Institutions Commercial banking Introduction, classification, its role in financing - commercial and consumer; Recent developments like MUDRA financing; Problem of NPAs, Bankruptcy and insolvency Act; Financial inclusion.

UNIT - IV FINANCIAL INSTITUTIONS II (12 hours)

Life and non-life insurance companies in India Public and private; Mutual Funds Introduction and their role in capital market development; Types of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs; Non-banking financial companies (NBFCs).

UNIVERSITY OF JAMMU**B.COM (HONS) FIFTH SEMESTER (CBCS)****FINANCIAL MARKETS, INSTITUTIONS AND SERVICES (GROUP-2 DSE)****C.No. UBHTC-508****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2022, 2023, 2024)****UNIT - V FINANCIAL SERVICES INDUSTRY (12 hours)**

Overview of financial services industry; Merchant Banking Pre and post issue management, underwriting, regulatory framework relating to merchant banking in India; Leasing and hire purchase, consumer and housing finance, venture capital finance, factoring services, credit rating, financial advisory and portfolio management services.

BOOKS RECOMMENDED

- Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann Publications, New Delhi.
- Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
- Khan M.Y. and Jain, P.K., Financial Services, Tata McGraw Hill, New Delhi.
- Khan, M.Y., Indian Financial System—Theory and Practice, Vikas Publishing House.
- Sharma, G.L., and Singh, Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.

Note : Latest editions of the books may be used.**NOTE FOR PAPER SETTER**

Equal weightage shall be given to all the units of the syllabus. The external paper shall be of the three sections viz, A, B & C.

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
ADVERTISING AND PERSONAL SELLING (GROUP-2 DSE)

C.No. UBHTC-509

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

OBJECTIVE

To teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the communication objectives behind advertising and promotions.
- CO2 understand the various advertising and media elements in the advertising decisions.
- CO3 identify the ethical and legal issues of advertising.
- CO4 comprehend the importance and role of personal selling.
- CO5 understand the process of personal selling

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

Communication Process; Information response hierarchy models AIDA model and hierarchy of Effects Model; Advertising Importance, types and objectives; DAGMAR approach; Target audience selection Basis; Methods of setting of advertising Budget.

UNIT - II ADVERTISING MESSAGE AND MEDIA DECISIONS (12 hours)

Advertising message Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media Strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.

UNIT - III ADVERTISING EFFECTIVENESS AND INSTITUTIONAL FRAMEWORK (12 hours)

Rationale of measuring advertising effectiveness; Communication and sales effect; Pre and Post-testing Techniques; Advertising agency Role, types and selection; Ethical and legal aspects of advertising; Role of advertising Standards Council of India (ASCI).

UNIT - IV INTRODUCTION TO PERSONAL SELLING (12 hours)

Concept of personal selling and salesmanship; Qualities of a good salesperson; Types of salespersons; Role of personal selling in CRM; AIDAS model of selling; Buying motives.

UNIT - V PERSONAL SELLING PROCESS (12 hours)

Prospecting Pre Approach; Approach; Presentation and Demonstration; Handling of objections; Closing the sale; Follow-Up; Sales reports and Sales audit.

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
ADVERTISING AND PERSONAL SELLING (GROUP-2 DSE)

C.No. UBHTC-509**Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80**

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

BOOKS RECOMMENDED

1. Belch, G. E., Belch, M. A. and Purani, K. Advertising and Promotion An Integrated Marketing Communications Perspective. McGraw Hill Education.
2. Buskirk, R. A. . Buskirk, B. D., and Russell F. A. Selling Principles and Practices. McGraw-Hill. New Delhi.
3. Futrell, C. Fundamentals of Selling. McGraw Hill Education. New Delhi.
4. Kapoor, N. Advertising and Personal Selling. Pinnacle Learning
5. Sharma, K.. Advertising Planning and Decision Making. Taxmann Publication Pvt. Ltd.

Note : Latest editions of the books may be used.

NOTE FOR PAPER SETTER

Equal weightage shall be given to all the units of the syllabus. The external paper shall be of the three sections viz, A, B & C.

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

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
BUSINESS MATHEMATICS (GROUP-2 DSE)

C.No. UBHTC-510
Credit : 6
Time : 2.30 Hrs

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

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

OBJECTIVE

The objective of this course is to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.
- CO2 develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.
- CO3 acquire competence to use computer for mathematical computations, especially with Big data.
- CO4 obtain critical thinking and problem-solving aptitude.
- CO5 evaluate the role played by mathematics in the world of business and economy.

COURSE CONTENTS

UNIT - I MATRICES AND DETERMINANTS (12 hours)

Definition and types of matrix; Algebra of matrices; Inverse of a matrix; Business Applications; Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule; Leontief Input Output Model (Open Model Only).

UNIT - II BASIC CALCULUS (12 hours)

Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function); Concepts of limit and continuity of a function; Concept of marginal analysis; Concept of elasticity; Applied maxima and minima problems including effect of tax on Monopolist's Optimum price and quantity; Economic Order Quantity.

UNIT - III ADVANCED CALCULUS (12 hours)

Partial differentiation Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials Differentiation of implicit functions with the help of total differentials. Maxima and Minima involving two variables Applied optimization problems and Constraint optimization problems using Lagrangean multiplier involving two variables having not more than one constraint. Integration Standard forms and methods of integration- by substitution, by parts and by use of partial fractions; Definite integration; Finding areas in simple cases. Application of integration to marginal analysis; Consumer's and Producer's Surplus; Rate of Sales; The Learning Curve.

UNIVERSITY OF JAMMU**B.COM (HONS) FIFTH SEMESTER (CBCS)****BUSINESS MATHEMATICS (GROUP-2 DSE)****C.No. UBHTC-510****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in December 2022, 2023, 2024)****UNIT - IV MATHEMATICS OF FINANCE (12 hours)**

Rates of interest Nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates; Applications relating to depreciation of assets and Equation of value. Types of annuities Ordinary, due deferred, continuous and perpetual; Determination of future and present values using different types of rates of interest; Applications relating to capital expenditure, leasing, valuation of simple loans and debentures, sinking fund (excluding general annuities).

UNIT - V LINEAR PROGRAMMING (12 hours)

Formulation of linear programming problems (LPPs), graphical solutions of LPPs; Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility and redundant constraints. Solution of LPPs by simplex method Maximization and minimization cases; Shadow prices of the resources; Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy. The dual problem Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs); Economic interpretation of the dual.

BOOKS RECOMMENDED

1. Kapoor, V.K. Business Mathematics, Theory & Applications. Sultan Chand & Sons
2. Sharma, S.K. and Kaur, Gurmeet. Business Mathematics. Sultan Chand
3. Thukral, J.K. Business Mathematics. Mayur Publications.
4. Anthony, M. and Biggs, N. Mathematics for Economics and Finance. Cambridge University Press
5. Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
6. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
7. Dowling, E.T. Mathematics for Economics. Schaum's Outlines Series. McGraw Hill Publishing Co.
8. Wikes, F.M. Mathematics for Business, Finance and Economics. Thomson Learning

Note Latest editions of the books may be used.**NOTE FOR PAPER SETTER**

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

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

UNIVERSITY OF JAMMU
B.COM (HONS) FIFTH SEMESTER (CBCS)
BUSINESS MATHEMATICS (GROUP-2 DSE)

C.No. UBHTC-510

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

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

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

4f. B.Com. (Hons.) Semester Sixth

UNIVERSITY OF JAMMU

B.COM HONS. SIXTH SEMESTER

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

| Courses | Course Code | UGC Classification | % Change | Total | Total Credit |
|---|-------------|--------------------|----------|-------|--------------|
| Auditing and Corporate Governance | UBHTC-601 | DSC-13 | 65% | 6 | |
| Goods and Service Tax (GST) and Customs Law | UBHTC-602 | DSC-14 | 100% | 6 | |
| Discipline Specific Electives (Any one of the following) | | | | 6 | |
| • Fundamentals of Investment | UBHTC-603 | DSE-3 | 100% | | |
| • Compensation Management | UBHTC-604 | | 100% | | |
| • Business Tax Procedures and Management | UBHTC-605 | | 100% | | |
| • Consumer Affairs and Customer Care | UBHTC-606 | | 100% | | |
| Discipline Specific Electives (Any one of the following) | | | | 6 | |
| • Financial Reporting & Analysis | UBHTC-607 | DSE-4 | 90% | | |
| • Banking and Insurance | UBHTC-608 | | 65% | | |
| • Project Management and Techniques | UBHTC-609 | | 100% | | |
| • International Business | UBHTC-610 | | 55% | | |
| • Industrial Relations and Labour Laws | UBHTC-611 | | 100% | | |
| Total Credit | | | | | 24 |

UNIVERSITY OF JAMMU

B.COM (HONS.) SIXTH SEMESTER (CBCS)
AUDITING AND CORPORATE GOVERNANCE (DSC-13)

C.No. UBHTC-601
Credit : 6
Time :2.30 Hrs

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

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

OBJECTIVE

To provide knowledge of corporate governance and auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.
- CO2 understand the concept of corporate governance in organisations and its essence for management.
- CO3 provide and assimilate information leading to failure of organisation and corporate scams.
- CO4 comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.
- CO5 recognise the essence of ethics in business.

COURSE CONTENTS

UNIT - I AUDITING (12 hours)

Basic principles and techniques of auditing; Classification of audit, Audit planning, Internal control Internal check and internal audit; Role of auditors in corporate governance; Peer review and independent review of audit; Public company accounting oversight board (PCAOB); National financial reporting authority (NFRA).

UNIT - II CORPORATE GOVERNANCE (12 hours)

Corporate Governance Meaning, significance and principles, Management and corporate governance,; Theories and models of corporate governance; Board structure and independent director, board committees and their functions; shareholder activism and, proxy advisory firms, role of rating agencies, whistle blowing, class action.

UNIT-III MAJOR CORPORATE GOVERNANCE FAILURES AND INTERNATIONAL CODES (12 hours)

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance Sir Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance and Sarbanes Oxley (SOX) Act, 2002 (USA).

UNIVERSITY OF JAMMU

B.COM (HONS.) SIXTH SEMESTER (CBCS)
AUDITING AND CORPORATE GOVERNANCE (DSC-13)

C.No. UBHTC-601
Credit : 6
Time :2.30 Hrs

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

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

UNIT - IV CORPORATE GOVERNANCE FRAMEWORK IN INDIA (12 hours)

Initiatives and reforms Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017).Regulatory framework Relevant provisions of Companies Act, 2013, SEBI Listing Obligations and Disclosure Requirements Regulations (LODR), 2015.Corporate Governance in public sector, banking, non- banking financial institutions.

UNIT - V BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY (CSR) (12 hours)

Business Ethics and Values; Importance of ethics; Corporate governance and ethics; Ethical theories; Code of ethics and ethics committee.Concept of corporate social responsibility; CSR and corporate sustainability, CSR and business ethics, CSR and corporate governance, CSR and corporate philanthropy; Environmental aspect of CSR; Models and benefits of CSR; Drivers of CSR; CSR in India.

BOOKS RECOMMENDED

1. Tricker, Bob. Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.
2. Sharma, J.P.Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi
3. Kumar A., Gupta L. and R.J. Arora, Auditing and Corporate Governance. Taxmann Pvt Ltd.
4. Mallin, Christine A. Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
5. Rani, Geeta D., and R.K. Mishra. Corporate Governance- Theory and Practice, Excel Books, New Delhi.
6. Gupta, Kamal and Ashok Arora. Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
7. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.

Note : Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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UNIVERSITY OF JAMMU

B.COM (HONS.) SIXTH SEMESTER (CBCS)
AUDITING AND CORPORATE GOVERNANCE (DSC-13)

C.No. UBHTC-601**Credit : 6****Time :2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80**

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

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

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

B.COM (HONS.) SIXTH SEMESTER (CBCS)**GOODS AND SERVICE TAX (GST) AND CUSTOMS LAW (DSC-14)****C.No. UBHTC-602****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in May 2023, 2024, 2025)****OBJECTIVE**

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
- CO2 understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
- CO3 comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
- CO4 understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.
- CO5 know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

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

Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT Meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST council; GST network; State compensation mechanism.

UNIT - II LEVY AND COLLECTION OF GST (12 hours)

Taxable event "Supply" of goods and services; Place of supply Intra-state, inter-state, import and export; Time of supply; Valuation for GST Valuation rules; Taxation of reimbursement of expenses; Exemption from GST Small supplies and composition scheme; Classification of goods and services Composite and mixed supplies.

UNIT - III INPUT TAX CREDIT (12 hours)

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in

UNIVERSITY OF JAMMU

B.COM (HONS.) SIXTH SEMESTER (CBCS)**GOODS AND SERVICE TAX (GST) AND CUSTOMS LAW (DSC-14)****C.No. UBHTC-602****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in May 2023, 2024, 2025)**

special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

UNIT - IV PROCEDURES AND SPECIAL PROVISIONS UNDER GST (12 hours)

Registration; Tax invoice; Credit and debit notes; Returns; Audit in GST; Assessment Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.

UNIT - V CUSTOMS LAW (12 hours)

Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules and exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

BOOKS RECOMMENDED

1. Babbar, S., Kaur, R. and Khurana, K. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
2. Bansal, K. M. GST & Customs Law. Taxmann Publication, New Delhi.
3. Gupta, S.S. GST- How to meet your obligations . Taxmann Publications, New Delhi.
4. Gupta, S.S. Vastu and Sevakar. Taxmann Publications, New Delhi.
5. Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Laws. Cengage
6. Singhania V. K. *GST & Customs Law*. Taxmann Publication, New Delhi.
7. Sisodia P. *GST Law*. Bharat Law House, New Delhi.

Note : Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

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

UNIVERSITY OF JAMMU

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

GOODS AND SERVICE TAX (GST) AND CUSTOMS LAW (DSC-14)

C.No. UBHTC-602

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

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

B.COM (HONS.) SIXTH SEMESTER (CBCS)
FUNDAMENTALS OF INVESTMENT (GROUP-3 DSE)

C.No. UBHTC-603

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

OBJECTIVE

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis, valuation and investor protection.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 explain investment environment and concept of return & risk.
- CO2 understand bond valuation & role of credit rating agencies.
- CO3 examine equity approaches.
- CO4 analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.
- CO5 evaluate investors protection framework

COURSE CONTENTS**UNIT-I THE INVESTMENT ENVIRONMENT (12 hours)**

The investment decision process; Types of Investment Commodities, real Estate and financial Assets; The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information; Return and Risk Concept, calculation, trade off between return and risk, impact of taxes and inflation on return.

UNIT-II BOND ANALYSIS (12 hours)

Bond Fundamentals, estimating bond yields, bond valuation and Malkiel theorems, bond risks and credit rating.

UNIT-III APPROACHES TO EQUITY ANALYSIS (12 hours)

Fundamental Analysis, technical Analysis and efficient market hypothesis, valuation of equity shares using dividend discount model and p/e ratio model.

UNIT-IV PORTFOLIO ANALYSIS AND FINANCIAL DERIVATIVES (12 hours)

Harry Markowitz model of portfolio analysis and diversification, CAPM model, portfolio risk and return, mutual funds, overview of financial derivatives forwards, future and options.

UNIT-V INVESTOR PROTECTION (12 hours)

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' education and awareness.

UNIVERSITY OF JAMMU

B.COM (HONS.) SIXTH SEMESTER (CBCS)
FUNDAMENTALS OF INVESTMENT (GROUP-3 DSE)

C.No. UBHTC-603**Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80**

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

BOOKS RECOMMENDED

1. Jones, C.P. Investment Analysis and Management. Wiley and Sons, New York.
2. Mayo, A. An Introduction to Investment. Cengage Learning.
3. Rustagi, R.P. Investment Management. Sultan Chand, New Delhi.
4. Sharma, S.K. and Kaur, G.. Fundamentals of Investments. Sultan Chand & Sons, New Delhi.
5. Singh, Y.P. Fundamentals of Investment Management. Galgotia Publications
6. Tripathi, V. Fundamentals of Investments. Taxmann. Publications, New Delhi.

Note :Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

B.COM (HONS.) SIXTH SEMESTER (CBCS)
COMPENSATION MANAGEMENT (GROUP-3 DSE)

C.No. UBHTC-604

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

OBJECTIVE

To acquaint students with various aspects of compensation management while meeting its three aims of attracting, motivating and retaining employees.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 acquaint with basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes.
- CO2 identify the internal and external environmental factors that have an impact on pay structure of an organisation.
- CO3 understand the various principles involved and premise of the grant of bonus, wages, and minimum wages to workers.
- CO4 understand international compensation rules to meet requirement of overseas workforce.
- CO5 know various compensation laws to meet employee satisfaction.

COURSE CONTENTS**UNIT - I INTRODUCTION TO COMPENSATION MANAGEMENT (12 hours)**

Concept and principles; Consequences of pay dissatisfaction; Job grading, broad banding and job design.

UNIT - II FOUNDATIONS OF COMPENSATION (12 hours)

Theories of compensation; Executive compensation; Challenges of compensation design; Developing strategic compensation alternatives; Compensation policies in India.

UNIT - III COMPONENTS OF COMPENSATION (12 hours)

Basic pay, dearness allowance, fringe benefits, incentive wage plans (individual, group, organisation wide), employee stock ownership, retirements benefits– (pension, gratuity, provident fund); Impact of collective bargaining and negotiation skills on compensation.

UNIT - IV INTERNATIONAL COMPENSATION MANAGEMENT (12 hours)

Types of overseas employment, kinds of overseas workforce, components of expatriate compensation, approaches to international compensation.

UNIT V COMPENSATION LAWS (12 hours)

Wages and bonus The Payment of Wages Act, 1936; The Minimum Wages Act, 1948; The Payment of Bonus Act, 1965 .Social securityThe Workmen's Compensation Act, 1923; The

UNIVERSITY OF JAMMU

B.COM (HONS.) SIXTH SEMESTER (CBCS)
COMPENSATION MANAGEMENT (GROUP-3 DSE)

C.No. UBHTC-604**Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80**

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

Employees' State Insurance Act, 1948; The Employees' Provident Funds & Miscellaneous Provisions Act, 1952; The Maternity Benefit Act, 1961; The Employees' Family Pension Scheme, 1995.

BOOKS RECOMMENDED

1. Chhabra T. N. and Rastogi, S. Compensation Management. Sun India
2. Dunn, J. D. and Stephens, E. C. Management of Personnel. Mcgraw, New York.
3. Dwivedi, R.S. Managing Human Resources. Galgotias Publishing House, New Delhi.
4. Milkovich, G. T. and Newman, J. M. Compensation. Irvin, New York.
5. Venkataraman, C.S and Srivastava, B. K. Personnel Management & Human Resources. Tata Mc Graw Hill, New Delhi.

Note : Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

B.COM (HONS.) SIXTH SEMESTER (CBCS)
BUSINESS TAX PROCEDURES AND MANAGEMENT(GROUP-3 DSE)

C.No. UBHTC-605

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

OBJECTIVE

To provide knowledge of provisions pertaining to income tax procedures with a view to equip students with effective tax management skills.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 know the schedule for the payment of tax in advance, understand the provisions for deduction of tax at source and compute the tax interest and fee payable to / by government.
- CO2 understand the procedure of assessment and filing of appeals.
- CO3 know penalties for offences related to income tax, provisions relating to undisclosed income, and provisions of search and seizure.
- CO4 understand the concept of GAAR and conditions for levy of Securities Transaction Tax.
- CO5 know Information Technology network of Income Tax Department and learn about various Income Tax authorities and their powers.

COURSE CONTENTS**UNIT - I ADVANCE TAX (12 hours)**

Advance payment of Tax; Tax deduction/collection at source; Documentation, returns, Certificates Interest payable by assessee/government; Collection and recovery of Tax

UNIT - II ASSESSMENT AND RE – ASSESMENT (12 hours)

Assessment, re-assessment, rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities; Drafting of appeal; Statement of facts and statement of law

UNIT - III PENALATIES AND PROSECUTIONS (12 hours)

Penalties and Prosecutions Provisions relating to undisclosed income/ investment (Sections 68,69A,69B,69C,69D); Settlement commission; Search, seizure and survey

UNIT - IV INTERNATIONAL TRANSACTION (12 hours)

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule; Tax clearance certificate; Securities transaction tax.

UNIT - V INFORMATION TECHNOLOGY AND TAXATION (12 hours)

Information technology and tax administration; Income tax authorities; TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).

UNIVERSITY OF JAMMU

B.COM (HONS.) SIXTH SEMESTER (CBCS)
BUSINESS TAX PROCEDURES AND MANAGEMENT(GROUP-3 DSE)

C.No. UBHTC-605**Credit : 6****Time 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80**

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

BOOKS RECOMMENDED

1. Ahuja, G., and Gupta, R. Systematic Approach to Income Tax. Bharat Law House. Delhi.
2. Ahuja. G. and Gupta, R. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Bajpai. O. S.. Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
4. Singhania. V. K. and Singhania, M. Corporate Tax planning. Taxmann Publications Pvt. Ltd., New Delhi.

Note: Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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

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

B.COM (HONS.) SIXTH SEMESTER (CBCS)
CONSUMER AFFAIRS AND CUSTOMER CARE (GROUP-3 DSE)

C.No. UBHTC-606

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

OBJECTIVES

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 address of consumer complaints and the role played by different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging.
- CO2 learn how to pursue the consumer rights under consumer protection act 1986.
- CO3 understand the procedure of filing a complaint.
- CO4 analyse the role of industry regulators in consumer protection.
- CO5 comprehend the hearings, enquiry and appeal provisions.

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

Experiencing and Voicing Dissatisfaction Concept of consumer, 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 (12 hours)

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, 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 Their composition, powers, and jurisdiction (Pecuniary and Territorial), role of Supreme Court under the CPA with important case law.

UNIVERSITY OF JAMMU

B.COM (HONS.) SIXTH SEMESTER (CBCS)
CONSUMER AFFAIRS AND CUSTOMER CARE (GROUP-3 DSE)

C.No. UBHTC-606

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

UNIT - III GRIEVANCE REDRESSAL MECHANISM UNDER THE CPA, 1986
(12 hours)

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 and Real Estate; Electricity Supply; Telecommunication; Education; Defective products; Unfair trade practices.

UNIT - IV CONSUMER PROTECTION IN INDIA (12 hours)

Quality and Standardisation Voluntary and mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Consumer grievance redressal under the BIS Act, 2016; ISO 10000 suite. Industry Regulators and Consumer Complaint Redressal Mechanism Banking Ombudsman; Insurance Ombudsman; Telecommunication TRAI; Food products FSSAI; Advertising Standard Council of India; Real estate regulatory authority.

UNIT - V COMPETITION ACT, 2002 (12 hours)

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.

Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified

BOOKS RECOMMENDED

1. Aggarwal V. K. Consumer Protection Law and Practice. Bharat Law House, Delhi
2. Kapoor Sheetal. Consumer Affairs and Customer Care, Galgotia Publishing Company, New Delhi.
3. Rajya Laxmi Rao. Consumer is King. Universal Law Publishing Company, New Delhi.
4. Sharma, Deepa. Consumer Protection and Grievance-Redress in India. (LAPLAMBERT, Germany)

Note : Latest editions of the books may be used.

B.COM (HONS.) SIXTH SEMESTER (CBCS)
CONSUMER AFFAIRS AND CUSTOMER CARE (GROUP-3 DSE)

C.No. UBHTC-606

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

NOTE FOR PAPER SETTER

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

B.COM (HONS.) SIXTH SEMESTER (CBCS)
FINANCIAL REPORTING & ANALYSIS (GROUP-4 DSE)

C.No. UBHTC-607

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

OBJECTIVE

This develops an ability to understand, analyze and interpret the basic framework of financial reporting.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 describe the conceptual framework of financial reporting have an understanding the components of financial statements
- CO2 identify major disclosures to be made in the annual report by the listed companies
- CO explain techniques of analysis of financial statements
- CO4 analyze and interpret financial statements of companies using the case study method
- CO5 gain understanding of emerging areas in financial reporting - Accounting for E-commerce business, value added statements and Integrated Reporting

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

Concept and objectives of financial reporting, users of financial reports, conceptual framework for financial reporting, understanding financial statements of a joint stock company Balance sheet, statement of profit and loss, cash flow statement, statement of changes in equity, notes to the accounts, significant accounting policies, accounting standards, converged indian accounting standards (ind as) relevant to the financial statements.

UNIT - II DISCLOSURES (12 hours)

Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website

UNIT - III ANALYSIS OF FINANCIAL STATEMENTS – TECHNIQUES (12 hours)

Comparative financial statements, common size financial statements, ratio analysis, cash flow analysis, trend analysis.

UNIT - IV ANALYSIS OF FINANCIAL STATEMENTS – A CASE STUDY (12 hours)

Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, use of ratio analysis, industry averages, growth rates, CAGR, Z-score etc. in the analysis

B.COM (HONS.) SIXTH SEMESTER (CBCS)
FINANCIAL REPORTING & ANALYSIS (GROUP-4 DSE)

C.No. UBHTC-607

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

UNIT - V EMERGING TRENDS IN REPORTING (12 hours)

Accounting for e-commerce business Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies.

Integrated reporting Meaning, purpose, salient features of framework, the capitals and value creation, value added statement.

BOOKS RECOMMENDED

1. Bhattacharya, K A. Corporate Financial Reporting and analysis. PHI learning, Delhi.
2. Gupta, A. Financial Accounting for Management An Analytical Perspective. Pearson Education, Delhi.
3. Lal, J.and Sucheta, G. Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.
4. Sapra, R., Kaur, K. and Chawla, K. Financial Reporting and Analysis. Wisdom, New Delhi.
5. Benstonet, G.J. World Financial Reporting. Oxford University Press, New Delhi.
6. Gibson, C. H., Financial Reporting and Analysis. Nelson Education.
7. Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. Financial Reporting and Analysis. McGraw Hill Education

Note : Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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UNIVERSITY OF JAMMU

B.COM (HONS.) SIXTH SEMESTER (CBCS)
BANKING AND INSURANCE(GROUP-4 DSE)

C.No. UBHTC-608
Credit : 6
Time 2.30 Hrs

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

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

OBJECTIVE

To impart knowledge about the basic principles of the banking and insurance.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the meaning and scope of Banking with functions of Banks and their role into banking
- CO2 familiarize with regard to operations of Banking and various services and benefits.
- CO3 develop insights on lending operations of banking and causes of NPA into banking sector.
- CO4 acquaint with the concept of Insurance through functions and fundamental principles of Insurance.
- CO5; understand the types of Insurance and Regulatory framework of Insurance.

COURSE CONTENTS

UNIT - I ORIGIN OF BANKING (12 hours)

Definition and function of banks, banker and customer relationship, general and special types of customers; Types of deposits Types of banks in India; Role of foreign banks in India; Advantages and disadvantages of foreign banks, road map for foreign banks in India; India's approach to banking sector reforms; Achievements of financial sector reforms and areas of concern, Credit allocation policies of commercial banks, credit market reforms.

UNIT - II OPERATIONS OF BANKING (12 hours)

Cheque Definition, features and types of cheque; Endorsement Meaning and essentials of a valid endorsement, types of endorsement; Era of internet banking and its benefits, Mobile banking, Home banking, Virtual banking, Electronic clearing system (ECS), Epayments, Electronic fund transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance sheet of a bank, special items of a balance Sheet, off balance sheet items; Anti-money laundering guidelines.

UNIT - III LOANS AND ADVANCES (12 hours)

Principles of sound lending, types of loans and advances, advances against various securities; Securitization of standard assets and its computation; Basel accord Merits and weaknesses of the Basel II, Basel III; NPA Meaning, causes, computation, assessment and impact of NPAs on banking sector, Insolvency and Bankruptcy Code 2016; objectives and features.

UNIVERSITY OF JAMMU

B.COM (HONS.) SIXTH SEMESTER (CBCS)
BANKING AND INSURANCE(GROUP-4 DSE)

C.No. UBHTC-608
Credit : 6
Time 2.30 Hrs

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

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

UNIT - IV CONCEPT OF INSURANCE (12 hours)

Characteristics, functions of insurance, fundamental principles of insurance Indemnity, insurable interest, utmost good faith, proximate cause, contribution, subrogation, economic function; Reinsurance and co-insurance Features, objectives, methods; Bancassurance Features, merits.

UNIT - V LIFE AND NON-LIFE INSURANCE (12 hours)

Types of insurance, life and non life Features, needs, policies of different types of Insurance, control of malpractices and misselling, negligence, loss assessment and loss control, computation of insurance premium, dematerialisation of insurance policies; Regulatory Framework of Insurance IRDA Act 1999; Objectives of IRDA, composition of irda, duties, powers and functions of IRDA; Role of IRDA Delegation of powers, establishment of insurance advisory committee, power to make regulations.

BOOKS RECOMMENDED

- Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons, New Delhi.
- Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House, New Delhi.
- Gupta, P.K. Insurance and Risk Management. Himalaya Publishing House, New Delhi.
- Agarwal, O.P. Banking and Insurance. Himalaya Publishing House, New Delhi.
- Black, K. and Skipper, H. Life and Health Insurance. Pearson Education
- Vaughan, E.J. and Vaughan, T. Fundamentals of Risk and Insurance. Wiley & Sons, New York.

Note: Latest editions of the books may be used.

NOTE FOR PAPER SETTER

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UNIVERSITY OF JAMMU

B.COM (HONS.) SIXTH SEMESTER (CBCS)**RETAIL MANAGEMENT (GROUP-4 DSE)****C.No. UBHTC-609****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in May 2023, 2024, 2025)**

OBJECTIVE The objective of the course is to providing insights on retail operations so as to enable the students to become good retail planners and decision makers.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the concept of retailing.
- CO2 understand the behavior of retail consumer.
- CO3 know about the merchandise management.
- CO4 understand the importance of store management.
- CO5 learning emerging trends in retailing.

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

Meaning & definition of retailing; Retailer's role in a distributional channel- Functions performed by retailers; Prospects of retailing in India; Types of retailers; Multi channel retailing- Meaning, the evolution toward multi channel retailing; Franchising- Types, advantages, challenges, franchising in India.

UNIT - II UNDERSTANDING THE RETAIL CONSUMER (12 hours)

Retail consumer behavior; Factors influencing the retail consumer; Consumer decision making; Market segmentation and retail strategy, retail value chain; Building a sustainable competitive advantage, customer loyalty, location, human resource management, distribution and information systems, unique merchandise, vendor relations; Strategic retail planning process; Role of information technology in retailing.

UNIT - III MERCHANDISE MANAGEMENT (12 hours)

Meaning, organizing the buying process by categories; Setting objectives for the merchandise plan; Sales forecasting, the assortment planning process; Buying merchandise- Branding options available to retailers, private labeling, international sourcing decisions, pricing strategy; Price adjustments- Meaning of terms like markdowns, coupons, rebates, price bundling; Multiple unit pricing, variable pricing.

UNIT - IV STORE MANAGEMENT (12 hours)

Responsibilities of store managers, store planning, location planning; Store design & the retail image mix, the space mix; Effective retail space management, store layout, floor space management and visual merchandising and displays.

UNIVERSITY OF JAMMU

B.COM (HONS.) SIXTH SEMESTER (CBCS)**RETAIL MANAGEMENT (GROUP-4 DSE)****C.No. UBHTC-609****Credit : 6****Time : 2.30 Hrs****Max Marks = 100****Internal Assessment = 20****External Exam = 80****(Syllabus for examination to be held in May 2023, 2024, 2025)****UNIT - V EMERGING TRENDS IN RETAILING (12 hours)**

Changing nature of retailing; Organized retailing; Modern retail formats; E-tailing, challenges faced by retail sector.

BOOKS RECOMMENDED

1. Levy, M. & Barton A. Weitz. Retail Management, Tata McGraw Hill.
2. Vedamani, G.C. Retailing Management, Jaico Publishing House, Mumbai.
3. Jim. Retail Strategies- Understanding Why We Shop, Jaico Publishing House, Mumbai.
4. Lusch, D. Retail Management, South Western Cengage Learning.
5. Menon, K.S. Store Management, Macmillan India Ltd.
6. Pradhan, S. Retailing Management, Text and Cases, Tata Mc Graw Hill.
7. Tulli, B. & Shrivastava. Retail Management, Oxford University Press.
8. Ramkishen, Y. International Retail Marketing Strategies, Jaico Publishing House, Mumbai.

Note : Latest editions of the books may be used.**NOTE FOR PAPER SETTER**

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

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

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

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

B.COM (HONS.) SIXTH SEMESTER (CBCS)
INTERNATIONAL BUSINESS(GROUP-4 DSE)

C.No. UBHTC-610
Credit : 6
Time : 2.30 Hrs

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

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

OBJECTIVE

This course aims to introduce students to the international business, trading and financial environment. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

- CO1 understand the process of globalization, its impact on the evolution and growth of international business.
- CO2 analyze the theoretical dimensions of international trade and intervention measures adopted; and understand the concept of Balance of payment account and its components.
- CO3 understand the significance of different forms of regional economic integration and appreciate the role played by various international economic organisations.
- CO4 familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market.
- CO5 critically examine the concept and form of foreign direct investment.

COURSE CONTENT

UNIT - I INTERNATIONAL BUSINESS AND ITS ENVIRONMENT (12 hours)

Introduction to International Business Globalization and its growing importance in the world economy; Impact of globalization; International business contrasted with domestic businesses Complexities of international business; Internationalization stages and orientations; Modes of entry into international businesses.

International Business Environment Economic, demographic, cultural and political-legal environment

UNIT - II INTERNATIONAL TRADE (12 hours)

Theories of international trade Absolute advantage theory, comparative advantage theory, factory proportion theory and leontief paradox, product life cycle theory, national competitive advantage theory; Tariff and non-tariff barriers; **BOP**- Balance of payment account and its components.

UNIT - III REGIONAL ECONOMIC INTEGRATION AND INTERNATIONAL ECONOMIC ORGANISATION (12 hours)

Regional Economic Integration Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia EU, NAFTA and SAARC; Cost and benefits of regional economic integration. International Economic Organisations WTO, UNCTAD, World Bank and IMF

UNIT - IV INTERNATIONAL FINANCIAL ENVIRONMENT AND EXCHANGE RATE DETERMINATION (12 hours)

International Financial environment Foreign exchange markets, spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, hedging and speculation; Types of exchange rate systems fixed and floating, soft peg, crawling peg, free float, managed float; foreign exchange risk and exposure.

Exchange rate Determination Types of exchange rates, factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls.

UNIT - V FOREIGN DIRECT INVESTMENT AND DEVELOPMENT & ISSUES IN INTERNATIONAL BUSINESS (12 hours)

Foreign direct investment Types of FDI Greenfield investment, brownfield investments, mergers and acquisition, Strategic alliances; Benefits and drawbacks of FDI

Developments and issues in international business Outsourcing and its potential for India; International business and ecological considerations.

BOOKS RECOMMENDED

1. Bennett, R.. International Business. Pearson, New Delhi.
2. Charles, W., Hill,L.and Jain, A. K. International Business. Tata McGraw Hill,New Delhi.
3. Daniels, J. D.,Radenbaugh, L.H. and Sullivan, D.P. International Business. Pearson Education, New Delhi.
4. Czinkota, M.R. et al. International Business. Fortforth, The Dryden Press.New York.
5. Menipaz, E., Menipaz A. and Tripathi S.S. International Business Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.

Note: Latest edition of the text books may be used.

NOTE FOR PAPER SETTER

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B.COM (HONS.) SIXTH SEMESTER (CBCS)
INDUSTRIAL RELATIONS AND LABOUR LAWS (GROUP-4 DSE)

C.No. UBHTC-611

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

OBJECTIVE

To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

COURSE LEARNING OUTCOMES

After completing the course, the student shall be able to

CO1 understand evolution of industrial relations and its significance in managerial world.

CO2 imbibe how to interact, negotiate and transact with trade unions.

CO3 acquaint with the basic framework of collective bargaining and workers' participation.

CO4 design and understand the discipline measures and address grievance mechanisms.

CO5 understand the legal structure provided for grievance handling under the Industrial Disputes Act 1947.

COURSE CONTENTS**UNIT - I INDUSTRIAL RELATIONS (IR) (12 hours)**

Concept of industrial relations; Nature of industrial relations; Objectives of IR; Factors affecting IR in changing environment, Evolution of IR in India; Role of state; Trade union; Employers' organisation; Human resource management and IR role of ILO in industrial relations, International dimensions of IR; Concept of GIG economy and ramifications for industrial relations.

UNIT - II TRADE UNION (12 hours)

Trade Union Origin and growth, unions after Independence, unions in the era of liberalisation; Factors affecting growth of trade unions in India, multiplicity and recognition of trade unions; Major provisions of Trade Union Act 1926.

UNIT - III COLLECTIVE BARGAINING AND WORKERS' PARTICIPATION IN MANAGEMENT (12 hours)

Collective bargaining Meaning, nature, types, process and importance of collective bargaining, pre-requisites, issues involved; Status of collective bargaining in India, functions and role of trade unions in collective bargaining

Workers' Participation in Management Concept, practices in India, works committees, joint management councils; Participative management and co-ownership; Productive bargaining and gain sharing.

UNIT - IV DISCIPLINE AND GRIEVANCE REDRESSAL (12 hours)

Discipline Causes of indiscipline, maintenance of discipline; Misconduct; Highlights of domestic enquiries; Principle of natural justice; Labour turnover; Absenteeism;

UNIVERSITY OF JAMMU

B.COM (HONS.) SIXTH SEMESTER (CBCS)
INDUSTRIAL RELATIONS AND LABOUR LAWS (GROUP-4 DSE)

C.No. UBHTC-611

Credit : 6

Time : 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

Grievance : Meaning of grievance, grievance redressal machinery in India, Grievance handling procedure; Salient features of Industrial Employment (Standing orders) Act 1946.

UNIT - V LABOUR LAWS (12 hours)

The Industrial Disputes Act, 1947 Definitions of industry, workman, and industrial dispute; Authorities under the Act Procedure, powers and duties of authorities; Strikes and lock outs Lay-off and retrenchment Provisions relating to layoff, retrenchment, and closure; The Factories Act, 1948 Origin, growth and objectives, provisions relating to health, safety, welfare facilities, working hours, employment of young persons, annual leave with wages.

BOOKS RECOMMENDED

1. Katz, Harry., Kochan, Thomas A., and Colvin, A. J.S. An Introduction to Collective Bargaining and Industrial Relations. McGraw Hill Companies.
2. Padhi, P K. Industrial Relations. Prentice Hall India, New Delhi.
3. Sharma, J.P. Simplified Approach to Labour Laws. Bharat Law House (P) Ltd. New Delhi.
4. Venkat Ratnam. C.S. Industrial Relations Text and Cases. Oxford University Press, Delhi.
5. Farnham., J. and Limlott, J. Understanding Industrial Relations. Cassell.
6. Salamon, M. Industrial Relations Theory & Practice. Pearson Higher Education.

Note : Latest editions of the books may be used.

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