



## UNIVERSITY OF JAMMU

### NOTIFICATION (18/Feb./Adp/89)

It is hereby notified for the information of all concerned that the Vice-Chancellor, in anticipation of the approval of the Academic Council, is pleased to authorize the adoption of the Syllabi and Courses of Study in the subject of **B.Com** for the Vth and VIth Semesters under the **Choice Based Credit System** at the Undergraduate level (as given in the Annexure) for the Examinations to be held in the years indicated against each semester as under:-

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

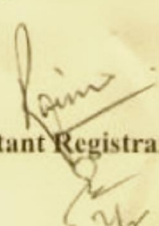
The Syllabi of the courses is available on the University website: [www.jammuuniversity.in](http://www.jammuuniversity.in)

Sd/-  
DEAN ACADEMIC AFFAIRS

No. F. Acd/II/18/16/08-16/53  
Dated: 06-02-2018

Copy for information and necessary action to:

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

  
Assistant Registrar(Academic)

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02/02/18

# UNIVERSITY OF JAMMU

## B.COM FIFTH SEMESTER

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

Course	Course number	UGC classification	Credit	Total	Total credit
Communication English		AECC	2	2	
Cost Accounting	UBCTS501	SE	4	4	
<b>Group I: Any one</b> ❖ Auditing-1 ❖ Management of Working Capital ❖ Security Analysis and Portfolio Management ❖ Fundamentals of Marketing <b>Group II: Any one</b> ❖ Tax Procedure and Practice (GST) ❖ Computer Applications (Computer Networks & Internet) ❖ Statistics for Managers ❖ Partnership Act	UBCTE502 UBCTE503 UBCTE504 UBCTE505 UBCTE506 UBCTE507 UBCTE508 UBCTE509	DSE-1  DSE-2	6+6	12	24
<b>Any One of the Following</b> ❖ Public Finance ❖ Tourism Management ❖ Computerised Accounting and Taxation	UBCTE510 UBCTE511 UBCTE512	GE	4+2	6	
<b>Total Credit</b>					24

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

**COST ACCOUNTING**

**(SKILL ENHANCEMENT)**

C.No: UBCTS501  
Credit: 4  
Time: 2.30 Hrs

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

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

**OBJECTIVE:** To familiarize and acquaint the student with application of cost accounting techniques .

**UNIT I: INTRODUCTION**

Meaning, scope, objectives, advantages and limitations of cost accounting; Difference between cost accounting and financial accounting; Items excluded from cost accounts; Cost concepts and classifications; Elements of cost; Cost accounting department and its relationship with other departments; Costing-An aid to management

**Numerical:** Preparation of cost sheet and tender (Quotation)

**UNIT II: ACCOUNTING FOR MATERIALS**

Meaning and classification of materials; Meaning and objectives of store keeping.

**Numerical:** Requisition for stores- Calculation of re-ordering level and Economic Ordering Quantity (Formula method only)

Methods of valuing/Pricing material issues-FIFO, LIFO, Simple average cost and weighted average cost method

**UNIT III: ACCOUNTING FOR LABOUR**

Concept of direct and indirect labour; Meaning and causes of labour turnover; Methods of work study; Concept and treatment of overtime; Methods of wage payment; Idle time-Meaning and causes; Computation of incentives- Halsey plan, Rowan plan, Taylor's differential piece rate system.

**UNIT IV: ACCOUNTING FOR OVERHEADS COSTS**

Overheads- Meaning, classification, allocation, apportionment and absorption of overhead, Under and over-absorption.

**Numerical:** Methods of absorption of overhead-Direct labour hour rate and Machine hour rate

#### **UNIT V: METHODS OF COSTING**

Contract costing: Meaning and types of contracts; Concept of retention money and work in progress; Process costing: Meaning and features; Concepts of normal and abnormal wastage and abnormal gain

**Numerical:** Preparation of contract accounts and its reflection of items in the balance sheet; Preparation of process accounts with normal process loss; Abnormal process loss and abnormal gain.

#### **BOOKS RECOMMENDED**

- |                                     |   |
|-------------------------------------|---|
| 1 Narang, K.L & Jain, S.P.          | Cost Accounting: Theory and Practice, Kalyani Publishers, New Delhi.        |
| 2. Khan and Jain                    | Cost Accounting. Tata McGraw, New Delhi.                                    |
| 3. Jain, I.C. & Nigam, B.M.L.       | Cost Accounting Principles and Practice, Prentice Hall of India, New Delhi. |
| 4. Pillai, R.S.N and Bhgavati, V.   | Cost Accounting, Pub. S. Chand & Co. Ltd., New Delhi.                       |
| 5. Iyengar, S.P.                    | Cost Accounting, Sultan Chand & Sons, New Delhi.                            |
| 6. Pareek, Govind & Khandelwal, M.C | Cost & Management Accounting, RBD Professional Publication, Jaipur          |

*One question from each unit must be numerical in nature*

#### **NOTE FOR PAPER SETTER**

The external examination shall consist of three sections:

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

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

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

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

**AUDITING-I**

**( DISCIPLINE SPECIFIC ELECTIVE )**

C.No. UBCTE502  
Credit: 6  
Time: 2.30 Hrs.

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

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

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

**UNIT-1:INTRODUCTION**

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

**UNIT- II: AUDITING PROCEDURES AND TECHNIQUES**

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

**UNIT- III: INTERNAL CONTROL AND INTERNAL AUDIT**

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

**UNIT- IV: AUDIT SAMPLING AND ANALYTICAL PROCEDURE**

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

application of analytical procedure: Tools and techniques of analytical procedure- Extent of reliance on analytical procedure- Use of analytical procedure for substantive testing.

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

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

#### **SUGGESTED READINGS**

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

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

**MANAGEMENT OF WORKING CAPITAL**

**(DISCIPLINE SPECIFIC ELECTIVE)**

C.NO. UBCTE503  
Credit: 6  
Time: 2.30 Hrs.

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

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

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

**UNIT – I: INTRODUCTION**

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

**UNIT – II: WORKING CAPITAL FINANCING**

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

**UNIT – III: CASH AND RECEIVABLES MANAGEMENT**

Managing cash flows-Meaning & importance ;Cash management models; Strategies for managing surplus fund.

Receivables management-Meaning and significance; Dimensions of receivable management; Formation and execution of credit policy and collection policy; Determining optimum cash balance.

**UNIT – IV: INVENTORY MANAGEMENT**

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

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

## **UNIT -V: DIVIDEND POLICY**

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

*One question from each unit must be numerical in nature*

### **SUGGESTED READINGS**

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

### **NOTE FOR PAPER SETTER**

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

**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**  
**(DISCIPLINE SPECIFIC ELECTIVE)**

C.NO.UBCTE504  
Credit: 6  
Time:2.30 Hrs.

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

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

**OBJECTIVE:** To equip the students with advanced analytical tools, models and financial theory necessary for making sound investment decisions and optimum portfolio choice as well as understanding the paradigms by which financial securities are valued.

**UNIT-I: INTRODUCTION**

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

**UNIT-II: SECURITY MARKETS**

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

**UNIT-III: PLAYERS IN PRIMARY AND SECONDARY MARKETS**

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

**UNIT IV: PORTFOLIO THEORY**

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

**UNIT-V: PORTFOLIO MANAGEMENT**

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

## **REFERENCES**

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

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

**FUNDAMENTALS OF MARKETING**

**(DISCIPLINE SPECIFIC ELECTIVE)**

C.No. UBCTE505  
Credit: 6  
Time: 2.30 Hrs.

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

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

**OBJECTIVE:** The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

**UNIT-I: INSIGHT INTO MARKETING**

Meaning, nature and scope of marketing; Fundamental marketing concepts; Marketing environment; Marketing ethics & social responsibility; Marketing challenges; Market targeting; segmentation and positioning; Consumer buying behaviour process.

**UNIT-II: RESEARCH AND INFORMATION SYSTEMS IN MARKETING**

Market research: Concepts, features & role; Information sources in marketing: Secondary and primary; Stages in marketing research; Data processing and analysis; Market reports; Test marketing; Marketing information system; Marketing intelligence system.

**UNIT-III: PRODUCT, SERVICES AND BRAND MANAGEMENT**

Concept & classification of products; Product life cycle and product quality management; New product development; Product design and packaging; Services marketing: Applying marketing to services; Strategies in services marketing; Brand management; Brand competitive advantage; Concepts and types of brands.

**UNIT-IV: DESIGNING PRICING AND DISTRIBUTION CHANNEL STRATEGIES**

Pricing consideration & approaches; Pricing objectives & strategies, Factors considered when setting prices; Distribution channels functions; Channels managing decisions; Integrated marketing communication; Mass communication: Advertising, sales promotion & personal selling & publicity.

**UNIT V: EMERGING MARKETING TECHNIQUE**

New trends in marketing and their current importance: Neuro marketing, viral marketing, guerrilla marketing; Niche marketing; Relationship marketing; Evolution of marketing and

new technologies- On-line marketing, email-marketing, content marketing; Mobile marketing.

### **BOOKS RECOMMENDATIONS**

1. Philip Kotler and Gary Armstrong, Principles of Marketing, Englewood Cliffs, Prentice Hall
2. Rajan Saxena, Marketing Management, Tata-McGraw Hill, New Delhi.
3. N.R.Nair, S.R.Nair, Marketing, Sultan Chand and Sons
4. Marchand and Vardharajan, An Introduction to Marketing, Vikas Publishing House.
5. Mon Dell and Larry Rosenberg, Marketing, Prentice Hall of India Ltd, New Delhi
6. Mohammad Amanatullah, Principles of Modern Marketing, Kalyani Publications New Delhi.
7. R.S.N.Pillai and V.Bhagavati, Modern Marketing, S.Chand and Company
8. Philip Kotler, Marketing Management, 11th Edition, Pearson Education.

### **NOTE FOR PAPER SETTER**

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

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

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**UNIVERSITY OF JAMMU**  
**B.COM. FIFTH MESTER (CBCS)**

**TAX PROCEDURE AND PRACTICE (GST)**  
**(DISCIPLINE SPECIFIC ELECTIVE)**

C.No. UBCTE506  
Credit: 6  
Time: 2.30Hrs.

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

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

**OBJECTIVE:** To understand the concept and working of Goods & Services Tax in India

**UNIT- I**

Tax structure in India, taxes as a source of revenue; Direct and indirect tax: Salient features , merits and demerits; Brief introduction of various direct and indirect taxes before introduction to GST (subsumed taxes); Canons of taxes.

**UNIT- II**

An overview of Goods and Services Tax, historical background of GST, salient features of GST, drawbacks of GST ,classification of goods, working of GST; Registration: Persons liable for registration, procedure for registration, cancellation of registration.

**UNIT- III**

GST administration under CGST, SGST and IGST ;Powers of officers;Levy and collection of GST: Liability of being taxed, liability to pay tax, levy and collection of tax, brief introduction to composition levy scheme; GST portal, ecosystem and suvide providers .

**UNIT- IV**

Central Goods and Services Tax Act ,2017: Definition of various terms, accounts and records, refund of tax, assessment, inspection, search, seizure and asset.

**UNIT- V**

Supply, scope of supply, types of supply; Time of levy of GST, time of supply of goods, value of supply under GST, related persons tax invoice, debit and credit notes.

**REFERENCE BOOKS**

1. GST Ready Reckoner , V .S Datey
2. GST Law & Practice, Pankaj Ghiya & Meenal Ghiya
3. GST, CA Dharmendra Shrivastav

4. GST Law ó Practice and Procedure, CA Vinod Sodhani and CA Deepshikha Sodhani

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

**COMPUTER APPLICATION (COMPUTER NETWORKS & INTERNET)**

**(DISCIPLINE SPECIFIC ELECTIVE)**

C.NO. UBCTE507

Credit: 6

Time:2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam. = 80

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

**OBJECTIVE:** To impart knowledge about computer networks and internet among students.

**UNIT- I**

Computer networks, networking components, advantages of computer networks, types of networks: LAN, MAN, WAN, internet, intranet, extranet; Network topologies: Bus, star, ring, tree, mesh, hierarchical.

**UNIT- II**

Data communication, data communication signals: Analog, digital, data transmission, analog and digital transmission, modulation, demodulation transmission modes: Simplex, Half-duplex, Full duplex, channel speed, bit rate and baud rate.

**UNIT- III**

Connection oriented networks, connectionless service/ Broadcast network, switching and its types, multiplexing and its types, Network protocols, TCP/IP , FTP, how FTP works, Telnet, features of Telnet, advantages and disadvantages of FTP and Telnet.

**UNIT -IV**

www, http, web browser, different web browsers, search engine, its working, web directory, difference between search engine and web directory, proxy server, advantages and disadvantages of using proxy servers, connecting internet using proxy server;Internet, types of internet connections, hardware and software requirements for internet connection, advantages and disadvantages of internet, uses of internet, e-mail, e-mail protocols, address book, signature, and file attachment, SPAMS

**UNIT-V**

Internet, types of internet connections, hardware and software requirements for internet connection, advantages and disadvantages of internet, e-mail, e-mail protocols, address book, signature and file attachment, spams

### **BOOKS RECOMMENDED**

1. Ata Elahi, Mehran Elahi, Data, Network and Internal Communication Technology, Cengage .
2. Behrowz A. Forouzan ,Data Communication and Networking.
3. Andrew S. Tahanbaum,Computer Network

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

**STATISTICS FOR MANAGERS**

**(DISCIPLINE SPECIFIC ELECTIVE)**

C.No. UBCTE508  
Credit: 6  
Time: 2.30 Hrs.

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

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

**OBJECTIVE:** To develop an understanding of the basic statistical tools and their application in business, finance and economics.

**UNIT-1: INTRODUCTION**

Introduction: Meaning, functions, importance and limitations of statistics; Primary data and secondary data; Methods of data collection; Diagrammatic representation of data- Line diagrams, bar diagrams, pie charts and divided-bar diagrams; Diagrammatic representation of a frequency distribution: Frequency polygon, histogram, ogive and pie-chart.

**UNIT –II: MEASURES OF CENTRAL TENDENCY**

Definition, objectives and characteristics of measures of central tendency; Types of averages: Arithmetic mean, geometric mean, harmonic mean, median, mode, deciles, percentiles, properties of averages and their applications.

**UNIT-III: MEASURES OF DISPERSION AND SKEWNESS**

Meaning, definitions, properties; Types: Range, quartile deviation, mean deviation, standard deviation, coefficient of variation; Moments; Coefficients based on moments; Sheppard's correction; Skewness: Measures of Skewness; Kurtosis and its measures.

**UNIT-III: CORRELATION AND REGRESSION**

Correlation analysis: Meaning of correlation; Karl Pearson's coefficient of correlation; Calculation of the correlation coefficient from ungrouped data; Properties of the correlation coefficient; Advantages and limitations of the coefficient of correlation; Spearman's rank correlation coefficient

Regression analysis: Two lines of regression; Some important results relating to regression lines; Correlation coefficient and the two regression coefficients; Coefficient of determination

#### **UNIT –V: INDEX NUMBERS AND TIME SERIES ANALYSIS**

Index numbers: Definition, characteristic and uses of index numbers; Methods of constructing price and quantity indices (simple and aggregate); Value index; Comparison of Laspeyres and Paasche's index numbers; Tests of adequacy; Chain-base index numbers; Base shifting and splicing ; Consumer price index numbers; Problems in the construction of index numbers ; Time series analysis: Components of time series and calculation of trend by moving average method and least square method.

#### **SUGGESTED READINGS**

1. R.I. Levin & D.S. Rubin, Statistics for Management, Pearson Education
2. Amir D. Aczel & Jayavel Sounderpandian, Complete Business Statistics, Tata McGraw-Hill
3. R.S Bhardwaj, Business Statistics, Excel Books
4. S P Gupta & M.P. Gupta, Business Statistics, Sultan Chand & Sons
5. G. C. Beri, Statistics for Management, Tata McGraw- Hill
6. A.M Goon, M.K Gupta & B, Dasgupta, Basic Statistics, World Press.
7. Hoel & Jessen, Basic Statistics for Business and Economics, John Wiley & Sons, New York.
8. Anderson, Sweeney and Williams, Statistics for Business and Economics, West Publishers

*One question from each unit must be numerical in nature*

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

**INDIAN PARTNERSHIP ACT**

**(DISCIPLINE SPECIFIC ELECTIVE)**

C.No. UBCTE509  
Credit: 6  
Time: 2.30 Hrs.

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

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

**OBJECTIVE:** To equip the students with the concept and practices of Indian Partnership Act and latest judgements

**UNIT-I: INTRODUCTION**

Nature of partnership : Definition of partnership firm, mode of determining existence of partnership, distinction between partnership and co-ownership, partnership and Joint Hindu family business, partnership and company; Relation of partners to one another : Rights of partner, duties and liabilities of partner, property of firm and its application.

**UNIT-II: RELATION OF PARTNERS TO THIRD PERSONS**

Authority of the partner, liability of firm for partner's acts, liability by holding-out, right of a transferee of a partner's interest, law relating to minors admitted to the partnership.

**UNIT-III: INCOMING AND OUTGOING PARTNER**

New partner, retirement of the partner, rights and liabilities of an outgoing partner, expulsion of a partner, deceased partner.

**UNIT-IV: DISSOLUTION OF A PARTNERSHIP FIRM**

Mode of dissolution, grounds of dissolution, consequences of dissolution, right and liabilities of partners after dissolution, rules of settlement of accounts after dissolution.

**UNIT-V: REGISTRATION OF A FIRM**

General provisions of registration, effect of registration, effect of non-registration.

**REFERENCES**

1. Ansons, Law of Contract.
2. Pollock and Mulla, Sale of Goods Act and Partnership Act.

3. Agarwal, Sale of Goods Act, 1939 and Partnership Act, 1932.
4. Avtar Singh, Law of Partnership.
5. Kapoor, S. K. Law of Contract.

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

**PUBLIC FINANCE**  
**(GENERAL ELECTIVE)**

C.NO.UBCTE510  
Credit: 6  
Time: 2.30 Hrs.

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

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

**OBJECTIVE:** Objective of the course is to enlighten the students about the elements of public finances, elements of fiscal systems, policy and fiscal techniques

**UNIT 1 : NATURE AND SCOPE OF PUBLIC FINANCE**

Nature, definition, scope of public finance; Role of public finance in economic development; Principles of maximum social advantage ; Public revenue : Main sources of public revenue ; Classification and importance of taxes; Significance, merits and demerits of direct and indirect taxes; Impact, shifting, incidence and effects of taxation; Significance of income tax and corporation tax

**UNIT II: PUBLIC EXPENDITURE**

Classification and cannons of public expenditure; Effects of public expenditure on ó Production, distribution and economic growth ; Role of public expenditure in economic development, creation of employment opportunities, reduction in inequalities (Regional, income).

**UNIT III: FEDERAL FINANCE**

Financial issues in a federal set up; Principles of efficient division of financial resources between Central and States; Problems of financial imbalances and measures for adjustments ; Salient features & recommendations of 12th Finance Commission

**UNIT IV : PUBLIC DEBT**

Constitutional powers of Union and States, outstanding liabilities of the Union and the States; Management, utilisation and repayment of public debt; Effects of public debt on : money supply, economic growth and economic stability

**UNIT-V: GST (GENERAL GOODS AND SERVICES ACT)**

GST Law: An introduction including Constitutional aspects ; Levy and collection of CGST and IGST; Application of CGST/IGST Law ;Concept of supply including composite and mixed supplies; Charge of tax ;Exemption from tax; Composition levy

**REFERENCE BOOKS**

1. Musgrave, R.A. and Musgrave P.A., Public Finance in Theory and Practice
2. Buchanan ,J.M.,The Public Finance
3. Hugh Dalton, Principles of Public Finance
4. Hansen, A.H. , Fiscal Policy and Full Employment
5. Ursula, Hicks, Public Finance
6. Bhargava, R.N., Theory and Working of Union Finance in India
7. Bhatia, H.L. , Public Finance
8. Mathur and Saxena, Public Finance

**NOTE FOR PAPER SETTER**

The external examination shall consist of three sections:

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

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

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

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

**TOURISM MANAGEMENT**

**(GENERAL ELECTIVE)**

C.NO. UBCTE511  
Credit: 6  
Time: 2.30 Hrs.

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

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

**OBJECTIVE:** The course aims at imparting knowledge about the various concepts and principles related to tourism. It also highlights the tourism organizations, tourism product and emerging trends in tourism industry.

**UNIT I: TOURISM CONCEPTS AND PRINCIPLES**

Tourism-An overview; Elements, nature and characteristics of tourism; Types of tourism and their characteristics; Typology of tourism; Factors affecting tourism industry; Historical development of tourism; Major motivations and deterrents to travel; Tourism industry structure and components: Attraction, accommodation, awareness, ancillary activities.

**UNIT II: MANAGEMENT AND ITS ROLE IN TOURISM**

Tourism management: Concept, levels, process and functions of management; Managerial aspects of tourism-Tourism planning concept, process, levels; Types: Sectoral, spatial, integrated, complex, centralized and decentralized; Urban and rural tourism planning.

**UNIT III: TOURISM ORGANIZATIONS**

Tourism organization: Concept, principles, role, and functions of tourism organizations- UNWTO, PATA, ICAO, IATA, ASTA, UFTAA, ITDC, JKTDC, FHRI

**UNIT IV: TOURISM BUSINESS ETHICS AND LAWS**

Tourism business ethics: Concept, role and applicability in travel and tourism industry; Law and legislation relating to tourist entry, stay, departure and tourist safety and security; Preservation and conservation of environment and wildlife.

**UNIT V: TOURISM IMPACT AND EMERGING TRENDS**

Economic, environmental and socio-cultural impact of tourism; Emerging tourism trends- Medical, MICE, heritage, sustainable tourism and digital technology tourism; National Green Tribunal's guidelines regarding tourism.

### **SUGGESTED READINGS**

1. Tourism Principles and Practices, Sampad K. Swain & Jitendra M. Mishra, Oxford University Press
2. Tourism Principles and Practices, John R. Walker & Josielyn T. Walker, Pearson
3. Basics of Tourism, Krishan K, Kamra & Mohinder Chand, Kanishka Publishers

### **NOTE FOR PAPER SETTER**

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

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

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



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

**COMPUTERISED ACCOUNTING AND TAXATION**

**(GENERAL ELECTIVE)**

C.NO. UBCTE512  
Credit: 6  
Time: 2.30 Hrs.

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

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

**OBJECTIVE:** The objective of the course is to provide hand on experience on Tally software and on line filing of GST .

**UNIT-1**

Role of computers in accounting; Preparation of accounting documents; Recording of transaction; Preparation of trial balance and financial statements; Need and requirements of computerized accounting; Difference between manual accounting and computerized accounting.

**UNIT-II**

Creation of company; Groups / Multiple groups / Subgroups; Ledgers / Multiple ledgers ; Cost categories / Cost centres; Budget (Month / Year); Standard variances; Multi currency; Voucher types / Voucher class; Creation of group company

**UNIT-III**

Credit management; Interest calculations; Reminder letters; Confirmation of accounts; Outstanding statements

**UNIT-IV**

Introduction to Busy software; Financial accounting (Multi-currency); Sales /Purchase quotations; Sales/Purchase order processing; Fully user-configurable invoicing; User-configurable documents/letters; User-configurable columns in reports

**UNIT-V**

An over view of GST, components of GST, laws before GST, changes brought by GST; Opt in and opt out under composite scheme; Visit to GST portal & online filing under GST

### **REFERENCE BOOKS**

1. Tally .ERP 9 in Simple Steps,Kogent Learning Solutions Inc.
2. Official Guide to Financial Accounting Using: Tally. ERP9 with GST ,Tally Education Pvt. Ltd.
3. Tally ERP 9 (Power of Simplicity): Software for Business and Accounts,Shraddha Singh
4. Tally .ERP 9 with GST with Solved Problems ,Parag Joshi

### **NOTE FOR PAPER SETTER**

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

# UNIVERSITY OF JAMMU

## B.COM SIXTH SEMESTER

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

Course	Course number	UGC classification	Credit	Total	Total credit
Communication English		AECC	2	2	
Management Accounting	UBCTS601	SE	4	4	
<b>Group -1:Any one</b>		DSE-3	6	12	
❖ Multinational Business Finance	UBCTE602				
❖ Business Environment	UBCTE603				
❖ Auditing-II	UBCTE604				
❖ Retail Management	UBCTE605				
<b>Group-II:Any One</b>					
❖ Financial Management	UBCTE606		6		
❖ Tax Procedure and Practice	UBCTE607	DSE-4			
❖ Industrial Relations and Labour Laws	UBCTE608				
❖ Computer Application( C-Language Programming)	UBCTE609				
<b>Any One of the Following</b>		GE	4+2	6	
❖ Sales Management	UBCTE610				
❖ Economic and Commercial Geography	UBCTE611				
❖ Indian Economy	UBCTE612				
<b>Total Credits</b>					<b>24</b>

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

**MANAGEMENT ACCOUNTING**  
**(SKILL ENHANCEMENT)**

C.NO. UBCTE601  
Credit: 4  
Time: 2.30 Hrs.

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

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

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

**UNIT-I: INTRODUCTION**

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

**UNIT-II : CASH FLOW STATEMENT**

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

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

**UNIT-III : MARGINAL COSTING**

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

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

**UNIT-IV: STANDARD COSTING**

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

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

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

#### **UNIT-V: BUDGETARY CONTROL**

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

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

#### **BOOKS RECOMMENDED**

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

*One question from each unit must be numerical in nature*

#### **NOTE FOR PAPER SETTER**

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**Section 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. SIXTH SEMESTER (CBCS)**

**MULTI NATIONAL BUSINESS FINANCE**  
**(DISCIPLINE SPECIFIC ELECTIVE)**

C.NO.UBCTE602  
Credit: 6  
Time:2.30Hrs.

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

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

**OBJECTIVE:** To equip students with tools and methods of analyzing aspects related to international financial systems, balance of payments and international financial markets, besides making them aware of mitigating forex risk.

**UNIT-1: INTERNATIONAL FINANCIAL MANAGEMENT**

An overview; Importance, nature and scope; Theories of International business; International business methods; Recent changes and challenges in IFM; International flow of funds- Balance of payments (BoP), fundamentals of BoP, accounting components of BOP, factors affecting international trade flows; Agencies that facilitate international flows.

**UNIT-II: INTERNATIONAL MONETARY SYSTEM**

Evolution: Gold Standard, Bretton Woods system; The flexible exchange rate regime; The current exchange rate arrangements; The Economic and Monetary Union (EMU); Foreign exchange market-Function and structure of the forex markets, major participants, types of transactions and settlements dates, foreign exchange quotations, process of arbitrage, speculation in the forward market.

**UNIT-III: CURRENCY FUTURES AND OPTIONS MARKETS**

Overview of the other markets - Euro currency market, Euro credit market, Euro bond market; International stock market; Exchange rates:Measuring exchange rate movements, factors influencing exchange rates; Government influence on exchange rates - exchange rate systems; International arbitrage and interest rate parity; Relationship between inflation, interest rates and exchange rates ; Purchasing power parity.

**UNIT-IV: LONG TERM ASSET -LIABILITY MANAGEMENT**

Foreign direct investment; International capital budgeting; International capital structure and cost of capital; International financing- Commercial banks, International agencies and development banks, International capital markets ( GDRs, ADRs, FCCBs).

## **UNIT-V: SHORT-TERM ASSET-LIABILITY MANAGEMENT**

International cash management; Accounts receivable management; Inventory management; Payment methods of international trade, trade finance methods; Export - Import Bank of India, recent amendments in EXIM policy, regulations and guidelines.

### **REFERENCES**

1. P.G.Apte, International Financial Management, Tata McGraw-Hill, New Delhi
2. Alan C.Shapiro, Multinational Financial Management, Prentice Hall India Private Ltd.
3. Jeff Madura, International Financial Management, 6th edition, Thomson Publications.
4. Maurice D.Levi, International Finance, 3rd edition, Tata Mc Graw-Hill, New Delhi.
5. S.Eun Choel and Risnick Bruce, International Financial Management, Tata Mc Graw Hill
6. David K. Eiteman, Arthur ,Stonehill and Michael H.Moffeth, Multinational Business Finance, Pearson Education.
7. P.K Jain, Josette Peyrard and Surendra S. Yadav, International Financial Management, Macmillan Publishers.
8. Prakash G. Apte, International Finance -A Business Perspective, Tata McGraw-Hill Publishing Co. Ltd.
9. Adrian Buckley, Multinational Finance, Third Edition, Prentice-Hall of India Pvt. Ltd.,
10. Melvin, International Money and Finance, Pearson Education.

### **NOTE FOR PAPER SETTER**

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

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

**BUSINESS ENVIRONMENT**

**(DISCIPLINE SPECIFIC ELECTIVE)**

C.No. UBCTE603

Credit: 6

Time: 2.30Hrs.

Max Marks = 100

Internal Assessment = 20

External Exam. = 80

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

**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.

**UNIT-I: BUSINESS AND ITS ENVIRONMENT**

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

**UNIT-II: ECONOMIC ENVIRONMENT**

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

**UNIT-III: POLITICAL AND LEGAL ENVIRONMENT**

Concept and nature of political and legal environment; Components of political and legal environment; Economic role of government: Regulatory role, promotional role, entrepreneurial role, planning role; Stock exchange: Concept and functions; SEBI: Objectives and functions.

**UNIT -IV: SOCIO-CULTURAL ENVIRONMENT**

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

#### **UNIT –V: NATURAL AND TECHNOLOGICAL ENVIRONMENT**

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, Azhar, 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 FOR PAPER SETTER**

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

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

**AUDITING -II**

**(DISCIPLINE SPECIFIC ELECTIVE)**

C.No. UBCTE604  
Credit: 6  
Time: 2.30 Hrs.

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

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

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

**UNIT-1: COMPANY AUDIT**

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

**UNIT II: AUDIT REPORT AND CERTIFICATE**

Definition, distinction between report and certificate; Types of reports (Clean, qualified, disclaimer, negative and piecemeal); Contents of audit report (As per Companies Act and Standards on auditing); True and fair view (Concept and guiding factors)- Materiality (Concepts and relevance); Limited review- Disclosures; Certificate on corporate governance: Cash flow statement reporting.

**UNIT III: AUDIT OF DIFFERENT INSTITUTIONS**

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

## **UNIT IV: INVESTIGATION**

Meaning, purpose, distinction between investigation and auditing approach to investigation; Types of investigations; Assessing a business ( Due diligence review, valuation); Investigations to detect fraud, misappropriations and defalcations; Investigations with respect to business combinations.

## **UNIT V: OTHER THRUST AREAS**

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

## **SUGGESTED READINGS**

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

## **NOTE FOR PAPER SETTER**

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

**RETAIL MANAGEMENT**

**(DISCIPLINE SPECIFIC ELECTIVE)**

C.No.UBCTE605  
Credit: 6  
Time: 2.30Hrs

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

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

**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.

**UNIT-1: INTRODUCTION**

Meaning & definition on 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**

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**

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**

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

**UNIT-V: EMERGING TRENDS IN RETAILING**

Changing nature of retailing; Organized retailing; Modern retail formats, E-tailing, challenges faced by retail sector

**RECOMMENDED BOOKS**

1. Retail Management, Michael Levy & Barton A Weitz, Tata McGraw Hill
2. Retailing Management, Gibson C Vedamani , Jaico Publishing House, Mumbai
3. Retail Strategies- Understanding Why We Shop, Jim, Jaico Publishing House, Mumbai
4. Retail Management, Dunne Lusch, South Western Cengage Learning
5. Store Management, K.S. Menon, Macmillan India Ltd.,
6. Retailing Management, Text and Cases, Swapna Pradhan, Tata Mc Graw Hill.
7. Retail Management, Bajaj, Tulli & Shrivastava, Oxford University Press
8. International Retail Marketing Strategies, Dr. Ramkishen Y., Jaico Publishing House, Mumbai.

**NOTE FOR PAPER SETTER**

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

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

**FINANCIAL MANAGEMENT**  
**(DISCIPLINE SPECIFIC ELECTIVE)**

C.No.UBCTE606  
Credit: 6  
Time: 2.30Hrs.

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

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

**OBJECTIVE:** The objective of this course is to provide basic knowledge of concept, principles and practices of financial management.

**UNIT-I: FINANCE FUNCTIONS**

Finance functions: Importance, role of finance manager, goals of financial management, time value of money, risk and return.

**UNIT-II: CAPITAL STRUCTURE**

Capital structure decision: EBIT, EBT analysis, factors affecting capital structure; Operating and financial leverage; Over capitalization and under capitalization: Cause and remedies.

**UNIT-III: COST OF CAPITAL**

Cost of capital and finance decision, significance, cost of debt, preference shares and equity shares, weighted average cost of capital and marginal cost of capital.

**UNIT-IV: CAPITAL BUDGETING**

Capital budgeting: Meaning and significance, techniques of capital budgeting: Pay back period, return on investment, net present value, profitability index and internal rate of return.

**UNIT-V: WORKING CAPITAL MANAGEMENT**

Working capital management: Concept, factors affecting working capital, calculation of working requirement; Working capital financing

**TEXT BOOKS**

- 1 Kulkarni and Satyaprasad : Financial Management; Himalaya Publishing House, New Delhi
- 2 Maheshwari, S.N : Financial Management; Sultan Chand & Sons, New Delhi
- 3 Pandey, I.M : Financial Management, Vikas Publication, New Delhi
- 4 Palanivelu, V.R : Financial Management, S. Chand, New Dehi

### **REFERENCE BOOKS**

- 1 Aggarwal, N.P and Mishra, P.K : Finance Management, RBD Professional Publications, Jaipur.
- 2 Khan and Jain : Financial Management, Tata McGraw Hill, New Delhi
- 3 Prasanna, Chandra : Fundamentals of Financial Management, Tata McGraw Hill, New Delhi.
- 4 Rustagi, R.P : Strategic Financial Management, Sultan Chand & Sons, New Delhi
- 5 Reddy, G.S : Financial Management-Principles and Practices, Himalaya Publishing House, New Delhi.
- 6 Bhalla, V.K : Financial Management, Anmol Publications, New Delhi
- 7 Van Horne, J.C : Financial Management Policy, Prentice Hall of India, New Delhi
- 8 Singh, J.K : Financial Management-Text and Problems, Dhanpat Rai and Company, New Delhi.

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

**TAX PROCEDURE AND PRACTICE**

**(DISCIPLINE SPECIFIC ELECTIVE)**

C.No. UBCTE607	Max Marks	=	100
Credit: 6	Internal Assessment	=	20
Time: 2.30Hrs.	External Exam.	=	80

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

**OBJECTIVE:** To impart knowledge about the nature of taxes and their impact on Indian economy

**UNIT-I**

Indian tax system, Revenue of the Union, State and local bodies; Major taxes in India: Base of taxes. direct and indirect taxes, taxation of agriculture, expenditure; Analysis of centre and state government budgets.

**UNIT-II**

Theory of Incidence; Alternative concepts of incidence ; Allocative and equity aspects of individual taxes; Benefit and ability to pay approaches ,Theory of optimal taxation; Excess burden of taxes; The problem of double taxation; Shifting of tax burden

**UNIT-III**

Efficiency and equity principles of taxation; Incentive effects of taxation on labour supply, supply of savings and risk taking; Taxation and investment; Other distorting effects of the tax system

**UNIT-IV**

Advance payment of Tax- PAYE, person liable to pay advance tax,procedure for computation of advance tax, due dates for the payment of advance tax, consequences of non payment of advance tax

**UNIT-V**

Role of computer in taxation; e-filing of returns, e-payment of tax; Computation of tax liability with the help of softwares-only concept

**REFERENCES**

1. Goode, R. (1986), Government Finance in Developing Countries, Tata McGraw Hill, New Delhi., Houghton
2. J.M. (1970), The Public Finance: Selected Readings, Penguin, Harmondsworth.
3. Rajesh K.Jha (2012) ,Public Finance, Pearson Publication New Delhi



4. A . Bagchi(ed) (2005), Readings in Public Finance, OUP
5. Ambar Ghosh and Chandana Ghosh, Economics of the Public Sector, PHI

**NOTE FOR PAPER SETTER**

The external examination shall consist of three sections:

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

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

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

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

**INDUSTRIAL RELATIONS AND LABOUR LAWS**

**(DISCIPLINE SPECIFIC ELECTIVE)**

C.No.UBCTE608  
Credit: 6  
Time:2.30 Hrs

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

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

**OBJECTIVE:** The course develops students' knowledge and understanding of labour relations as well as essential labour laws governing terms and conditions of employment, with particular reference to India.

**UNIT-I:INTRODUCTION**

Concept of industrial relations; Evolution of industrial relations in India; Scope and objectives of industrial relations; Differences between traditional industrial relation and emerging employee relations; Approaches to industrial relations; Factors affecting industrial relations; Changing dimensions of industrial relations in India; Impact of globalisation on industrial relations.

**UNIT-II: INDUSTRIAL CONFLICT**

Nature and process of industrial conflict; Causes of industrial conflict; Types of industrial conflict; Prevention of industrial conflict; Settlement of industrial conflicts.

**UNIT-III: REGULATIVE LEGISLATION**

Trade Union Act 1926: Definition, scope and coverage of trade unions; Organisation of registered trade unions; Provisions relating to registration of trade unions; Rights and liabilities of registered trade unions.

Protective Legislation: The Factories Act, 1948: Definition and scope; Appointment and powers of inspecting staff; Provisions for women and children working in the factory.

**UNIT-IV:WAGE AND SOCIAL SECURITY LEGISLATION**

Scope and coverage of Minimum Wages Act, 1948; Rules for payment of wages; Kinds of deductions; Provisions relating to offences and penalties; Rationale behind social security legislation; Features of social security legislation; Penalties under Gratuity Act, Workmen Compensation Act

**UNIT-V: MISCELLANEOUS LEGISLATIONS**

Contract Labour (Regulation and Abolition) Act,1986: Concept and definitions, regulative requirements of contract labour; Legal and constitutional protection to working women against sexual harassment at work place; Bonded labour: Concept, provisions relating to punishment

### **BOOKS RECOMMENDED**

1. Singh, B.D., Industrial Relations and Labour Laws, Excel Books, New Delhi.
2. Kumar, Nirmal, Human Resource Management and Industrial Relations, Himalaya Publishing House, New Delhi.
3. Rao, P. Subha,-Essentials of Human Resource Management &Industrial Relations , Himalaya Publishing House, New Delhi
4. Taxmann, Labour Laws, Taxmann Academics, New Delhi.
5. Sarma, A.M. ,Industrial Relations and Labour Laws,Himalaya Publishing House, New Delhi.

### **NOTE FOR PAPER SETTER**

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

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

**COMPUTER APPLICATION (C-LANGUAGE PROGRAMMING)**  
**(DISCIPLINE SPECIFIC ELECTIVE)**

C.No.UBCTE609  
Credit: 6  
Time: 2.30 Hrs.

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

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

**OBJECTIVE:** To familiarize the students with basic computer language

**UNIT- I**

Concept of program planning, algorithm, representation of algorithm, flowcharts, flowchart symbols, compiler, linker, interpreter, introduction to C, History of C, characteristics of C, basic structure of C program, character set, constants, variables, data types, operators and expressions.

**UNIT- II**

Input, output operations, formatted input, formatted output, escape sequences, control statements: if statement, if else statement, else if ladder, switch statement, conditional operator; Looping: While statement, do while statement, for statement, break statement and continue statement.

**UNIT- III**

Storage classes, pointer definition, declaring pointer variables, using pointer variables, introduction to arrays, one dimensional & two dimensional arrays(declaration, initialization), string variables, string functions.

**UNIT- IV**

Preprocessor directives, function definition, function calls(Call by value and call by address), return type, types of functions, recursion, parameter passing, passing arrays to functions, passing strings to functions; Concept of a structure, declaring a structure, accessing structure elements, array of structures, concept of union, difference between structure and union; File operations: Opening, reading, closing & writing text files, file opening modes, string I/O in files.

**UNIT-V**

Concept of union, difference between structure and union; File operations opening, reading, closing and writing text files, file opening modes, string I/O in files console, input output functions; Disk input output functions, data files, command line arguments, bitwise operations, enumerated data types, type casting, macros

### **BOOKS RECOMMENDED**

1. Let Us C, Yashavant Kanetkar, BPB Publications.
2. Programming in ANSI C, E Balagurusamy, Mc Graw Hill
3. The Spirit of C, Cooper H. & Mullish H, Jaico Publication House, New Delhi.
4. Programming Concepts and C Language, Vikram Gupta, S.S. Bhatia, Raj Kumar, Abdul Karim, Kalyani Publishers

### **NOTE FOR PAPER SETTER**

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

**SALES MANAGEMENT**

**(GENERAL ELECTIVE)**

C.No.UBCTE610

Credit: 6

Time: 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam. = 80

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

**OBJECTIVE:** The primary goal of this course is to train students in the methods of sales management and to provide knowledge about the basic functions of sales force management.

**UNIT I: INTRODUCTION**

Sales management : Definition and meaning, objectives, sales research; Sales forecasting methods; Sales planning: Goal setting, performance measurement, diagnosis and corrective actions.

**UNIT-II: SALES ORGANIZATION**

Need for sales organizations, their structure; Sales manager: Functions and responsibilities; Planning for major customers and sales budget; Specific characteristics of a successful salesman.

**UNIT-III: RECRUITMENT AND TRAINING**

Developing the sales force for industrial customers and consumer products ; Recruitment: Types, advantages and disadvantages; Steps in selection process; Training: Need, importance and methods; Sales territory: Importance and types

**UNIT- IV: SALES FORCE MOTIVATION & EVALUATION**

Motivating the sales force: Sales meetings, sales contests, sales compensation, (Monetary) compensation, incentive programs as motivators; Non-monetary compensation: Importance and types; Evaluating sales force performance and controlling sales activities (Sales records and reporting systems).

**UNIT-V: PROCESS OF SELLING**

Steps involved in selling process: AIDAS (Attention, interest, desire, action and satisfaction) ; Skills for effective salesmanship; Role of relationship marketing in personal selling, Value added selling; Role of IT in personal selling

### **BOOKS RECOMMENDED**

1. Building a Winning Sales Team, Gini Graham & Scott
2. Sales Management Handbook, Forsyth Patrick
3. Professional Sales Management, Anderson, Hair and Bush
4. Motivation and Job Satisfaction, :M.D. Pestonjee
5. Sales Management, Richard Still, Edward W. Cundiff

### **NOTE FOR PAPER SETTER**

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

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

**ECONOMIC AND COMMERCIAL GEOGRAPHY**  
**(GENERAL ELECTIVE)**

C.No. UBCTE611  
Credit: 6  
Time: 2.30 Hrs.

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

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

**OBJECTIVE:** To make the students of commerce aware about the relationship between the geographical factors and economic activities.

**UNIT-1: INTRODUCTION TO COMMERCIAL GEOGRAPHY**

Definition, nature and scope of commercial geography; Approaches to the study of commercial geography; Geographical environment and commerce: Factors and economic activities of man ; Physical environment & cultural environment

**UNIT-II: NATURE & USE OF RESOURCES**

Types of forest, their characteristics, distribution & importance; Non-conventional energy resources: Solar, wind and sea-waves; Farming: Role of agriculture in Indian economy; Types of farming: Subsistence & commercial farming, shifting cultivation, plantation farming

**UNIT-III: POPULATION ,TRADE AND TRANSPORT**

Population :Concept of optimum population, over population & under population; Population characteristics of India; Poverty and poverty reduction; Geographical factors affecting international trade; India's foreign trade; Mode of transportation, importance of transportation in commercial development

**UNIT-IV: INDUSTRY**

Role of industries in economic development, factors of industrial location, major industries in India-Iron & steel industries of India, cotton textile industries of India, automobile industries of India, IT industries of India.

**UNIT-V: TOURISM**

Geographical factors influencing tourism; Type of tourism: Nature tourism, cultural tourism, medical tourism, pilgrimage tourism; Recent trends in tourism: International and regional; Eco-tourism, sustainable tourism,



### **REFERENCE BOOKS**

1. Commercial Geography, Sir Dudley Stamp
2. Fundamental of Economic Geography ,Van Royen & Bengston
3. Economic Geography, Alexander
4. Economic Geography, Jone & Darkenwald
5. Agricultural Geography, Morgan W. B. & Munton
6. Economic Geography, H. Robinson

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

**INDIAN ECONOMY**

**(GENERAL ELECTIVE)**

C.No.UBCTE612

Credit: 6

Time: 2.30Hrs

Max Marks = 100

Internal Assessment = 20

External exam. = 80

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

**OBJECTIVE:** The course imparts knowledge about major trends in economic indicators and policy debates in India in the post-independence period, with particular emphasis on paradigm shifts and turning points.

**UNIT I: ECONOMIC DEVELOPMENT.**

Economic development since independence ,Major features of the economy at independence; Growth and development under different policy regimes, goals, constraints, institutions and policy framework; An assessment of performance: Sustainability and regional contrasts; Structural change, savings and investment.

**UNIT II: POPULATION**

Theory of demographic transition; Size and growth of population; Features of Indian population-Sex composition, rural urban distribution, age composition, density of population, occupational distribution; Quality of population; Causes of growing population: High birth rate and decreasing death rate; Problems of over population ; Measures for population control; Population policy 2010 onward

**UNIT-III. POVERTY , UNEMPLOYMENT AND AGRICULTURE**

Meaning and concept of poverty; Poverty line: Need of redefining; Measurement of poverty; Causes of poverty; Measures of eradication of poverty; Unemployment: Nature & types, causes & measures; Agriculture:Place of agriculture in Indian economy; Agricultural productivity ; Causes of low productivity ; Green revolution: Achievements & failures

**UNIT-IV: INDIAN INDUSTRIAL SECTOR**

Need of industrialisation ; Industrial policy since 1991; Problems and prospects of cottage and small scale Industries; Problem of industrial sickness ;Service sector in India: Meaning and composition of service sector; Significance of banks, financial institutions and insurance, importance of IT, transport and tourism industry

## **UNIT V: FOREIGN SECTOR OF INDIA**

Importance of foreign sector ; Volume, composition and direction of India's foreign trade since 1991; FDI flows: Need, advantages and disadvantages; Recent export promotion; Impact of global recession and financial turmoil on Indian economy in recent times.

### **REFERENCE BOOKS**

1. Indian Economy, Ashwini Mahajan and Gaurav Datt, S. Chand and Company, New Delhi
2. Indian Economy, Misra , Puri, Himalaya Publishing House, Mumbai Latest Edition.
3. Indian Economy, A. N. Agrawal.
4. Economic Survey, Ministry of India
5. World Development Report: Various Issues
6. Report on Currency and Finance: Govt. of India
7. India Development Report, Latest Edition
8. Handbook of Indian Statistics, 2017

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