



# UNIVERSITY OF JAMMU

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

Academic Section

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

## NOTIFICATION

(23/April/Adp./05)

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 Studies in the subject of **Commerce** for Semester IIIrd and IVth of **Four Year Under Graduate Programme (FYUGP)** under the **Choice Based Credit System** as per **NEP-2020 (as given in the annexure)** for the examinations to be held in the years as per the details given below:

Subject	Semester	For the examinations to be held in the year
Commerce	Semester-III Semester-IV	December 2023, 2024 and 2025 May 2024, 2025 and 2026

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

Sd/-

DEAN ACADEMIC AFFAIRS

No. F. Acd/II/23/1195-1220

Dated: 03/05/23

Copy for information and necessary action to:

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

*Sumit Chakraborty*  
11/5/23  
Deputy Registrar (Academic)

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01/05/23

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11/5

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7/20/123

**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> Semester**

**(ACCOUNTING AND FINANCE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 301	Corporate Accounting	04	15	60	10	15	100
2.	Major Course	UMJBCT 302	Financial Management	04	15	60	10	15	100
3.	Minor Course	UMIBCT 301	Financial Accounting (Basics)	04	15	60	10	15	100

**(BUSINESS REGULATIONS)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 331	Labour and Industrial Laws	04	15	60	10	15	100
2.	Major Course	UMJBCT 332	Auditing	04	15	60	10	15	100
3.	Minor Course	UMIBCT 331	Insurance Law	04	15	60	10	15	100

**(BUSINESS STUDIES)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 361	Business Statistics	04	15	60	10	15	100
2.	Major Course	UMJBCT 362	Human Resource Management	04	15	60	10	15	100
3.	Minor Course	UMIBCT 361	Fundamentals of HRM	04	15	60	10	15	100

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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 301	Corporate Accounting	04	15	60	10	15	100
2.	Major Course	UMJBCT 302	Financial Management	04	15	60	10	15	100
3.	Minor Course	UMIBCT 301	Financial Accounting (Basics)	04	15	60	10	15	100

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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**CORPORATE ACCOUNTING**  
**(MAJOR COURSE)**

**C. No.: UMJBCT301**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination\* = 15**

**Tutorial Hours = 30**

*(Syllabus for the examinations to be held in December 2023, 2024 and 2025)*

**Objective:** To acquaint the students with the concept and methods of corporate accounting.

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

1. prepare financial statements of Joint stock company;
2. develop an understanding of financial statements of banking companies;
3. understand the accounting for insurance companies;
4. explain and calculate value of goodwill and shares; and
5. demonstrate proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

**UNIT-I JOINT STOCK COMPANIES**

**Theory:** Meaning, nature and types of joint stock companies; Rules regarding managerial remuneration; Types of capital shares and debentures.

**Practical:** Preparation of income statement and position statement including their relevant schedule

**UNIT-II BANKING COMPANIES**


**Theory:** Meaning and types, various types of deposits and advances; Concept of NPAs (Non-performing assets); Capital adequacy.

**Practical:** Preparation of profit and loss account & balance sheet of banking companies and their relevant schedules.

**UNIT-III VALUATION OF GOODWILL AND SHARES**

**Goodwill:** Meaning, nature, factors, classification, need and methods of valuation; Valuation of shares need for valuation, factors affecting the value of shares, methods for computation of value of shares: Average profit method, Simple average profit method and Weighted Average profit method; Super profit method; Capitalisation method: Capitalisation of super profit method and Capitalisation of average profit method; Annuity method.

**Practical:** Calculation of net assets value method, yield basis method and fair value method.

  
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**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**CORPORATE ACCOUNTING**  
**(MAJOR COURSE)**

**C. No.: UMJBCT301**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination\* = 15**

**Tutorial Hours = 30**

**UNIT-IV ACCOUNTING OF INSURANCE COMPANIES**

**Theory:** Various types of insurance companies and insurance business; various terms used like- Life fund, insurance, reinsurance, retrocession, indemnity etc.

**Practical:** Preparation of revenue account and balance sheet as per prescribed form; Valuation balance sheet and determination of profit in life insurance business and general business.

**Books Recommended**

1. Jain, S.P. and Narang, K.L. Corporate Accounting, Kalyani Publishers, New Delhi.
2. Gupta, R.L. and Swamy, R. Advanced Company Accounts, Sultan Chand & Son, New Delhi.
3. Maheshwari, S.N. Corporate Accountancy, Vikas Publishing House, New Delhi.
4. Shukla, M.C. Grewal, T.S. and Gupta, S.C. Advanced Accounts, S. Chand & Co., New Delhi.
5. Mehra and Pankaj. Accounting in Corporate Business, Alpha Pub., New Delhi.


**Note for Paper Setting**

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

**Section A:** This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the questions. Total weightage to this section shall be 20 marks. The answer to each question should be within 300 words.

**Section B:** This section will contain eight questions selecting two questions from each unit. Each question carries 15 marks. A candidate has to attempt four questions, selecting one question from each unit. Total weightage to this section shall be 60 marks. The answer to each question should be within 800 words.

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

  
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**B.COM. 3<sup>rd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**FINANCIAL MANAGEMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT302**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination\* = 15**

**Tutorial Hours = 30**

*(Syllabus for the examinations to be held in December 2023, 2024 and 2025)*

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

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

1. understand the role of financial management within an organisation and the factors affecting development of financial strategy;
2. become aware of various investment appraisal techniques to evaluate capital projects;
3. know about the role of treasury management and apply tools and techniques used to manage business activities and minimising risks; and
4. gain the knowledge regarding management of working capital and dividend decisions in business.

**UNIT-I FINANCE FUNCTIONS**

Concept, definitions and nature of financial management; Role of financial strategy in business; Finance functions- Investment, financing and dividend policy decisions; Goals of financial management, meaning of time value of money, risk and return.


**UNIT-II CAPITAL BUDGETING**

Capital budgeting- Meaning and significance; Techniques of capital budgeting- Conceptual perspectives of various techniques of capital budgeting with their merits and demerits; Payback period, average rate of return, net present value, profitability index and internal rate of return.

**UNIT-III WORKING CAPITAL MANAGEMENT & DIVIDEND DECISIONS**

Working capital management- Concept, factors affecting working capital, calculation of working capital requirements; Working capital financing; Concept of dividend, factors affecting dividend decisions; Types of dividend decisions.

**Practical:** Basic calculation of working capital requirement

  
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**(ACCOUNTING AND FINANCE)**  
**FINANCIAL MANAGEMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT302**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination\* = 15**

**Tutorial Hours = 30**

**UNIT- IV TREASURY MANAGEMENT**

Concept of treasury management in financial companies and banks; Role of treasury management; Factors leading to short, medium and long-term liquidity surpluses and deficits; Task of treasury management; Cash flow management and risk management; concept and meaning of treasury bonds and treasury yield in business.

**Books Recommended**

1. Khan and Jain. Financial Management, Tata McGraw Hill, New Delhi
2. Prasanna, Chandra. Fundamentals of Financial Management, Tata McGraw Hill, New Delhi.
3. Reddy, G.S. Financial Management-Principles and Practices, Himalaya Publishing House, New Delhi.
4. Bhalla, V.K. Financial Management, Anmol Publications, New Delhi
5. Van Horne, J.C. Financial Management Policy, Prentice Hall of India, New Delhi
6. Singh, J.K. Financial Management-Text and Problems, Dhanpat Rai and Company, New Delhi


**Note for Paper Setting**

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

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

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

**Note:** 25% weightage should be given to problems demanding numerical solutions.

  
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**(ACCOUNTING AND FINANCE)**  
**FINANCIAL ACCOUNTING**  
**(MINOR COURSE)**

**C. No.: UMIBCT301**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination\* = 15**

**Tutorial Hours = 30**

*(Syllabus for the examinations to be held in December 2023, 2024 and 2025)*

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

**Learning Outcomes:** After completing the course the learner is expected to-

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

**UNIT-I FINANCIAL STATEMENTS OF NON CORPORATE ENTITIES**


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

**UNIT-II DEPARTMENTAL ACCOUNTING**

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

**UNIT-III BRANCH ACCOUNTING (INLAND BRANCHES)**

Branch: Meaning, objective and methods including debtor system, stock and debtor system, final account system; Difference between branch and departmental accounting.

  
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**B.COM. 3<sup>rd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**FINANCIAL ACCOUNTING (BASICS)**  
**(MINOR COURSE)**

**C. No.: UMIBCT301**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

**UNIT-IV CONSIGNMENT AND JOINT VENTURE**

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

**Books Recommended**

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


**Note for Paper Setting**

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

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

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

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

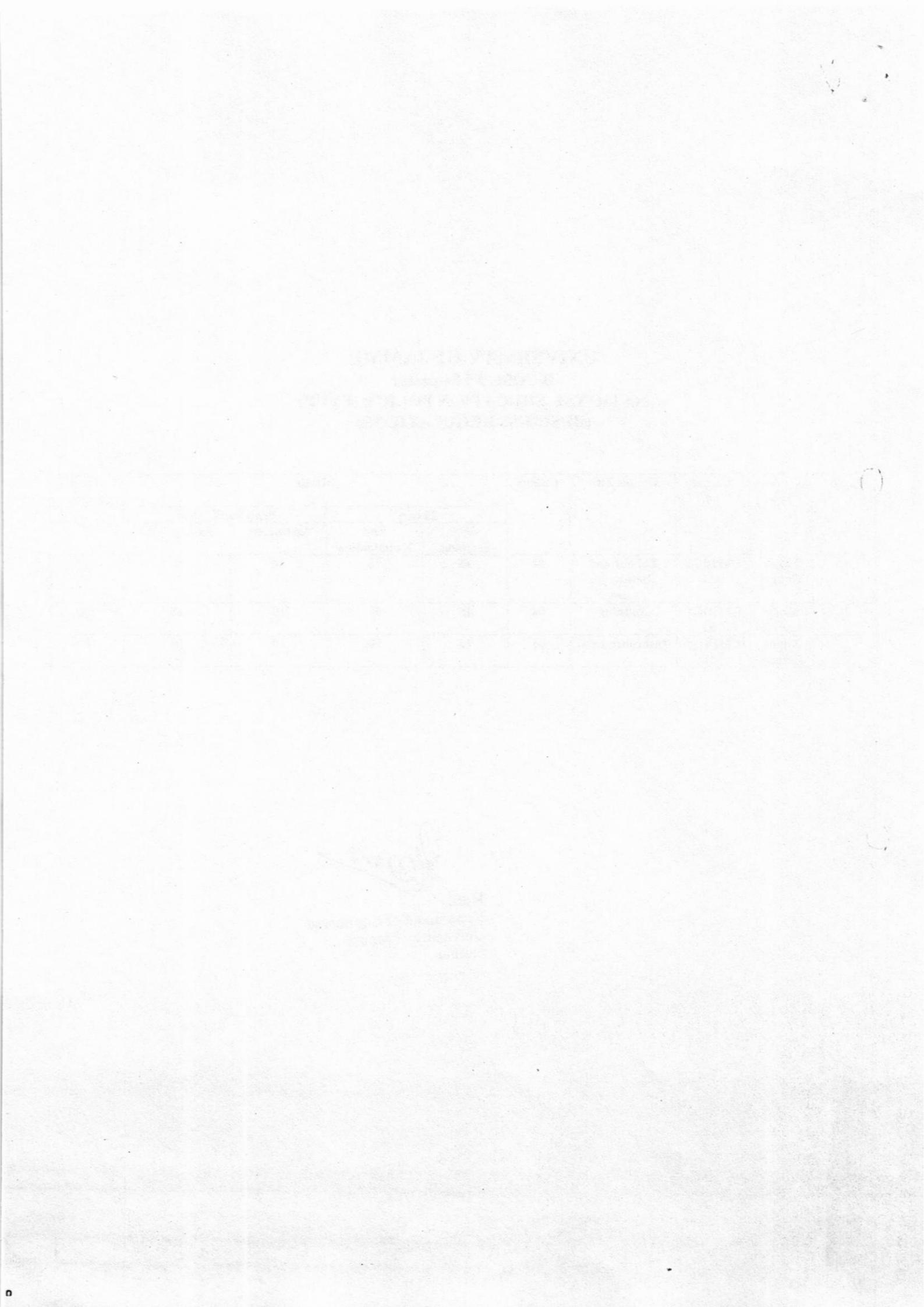
  
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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 331	Labour and Industrial Laws	04	15	60	10	15	100
2.	Major Course	UMJBCT 332	Auditing	04	15	60	10	15	100
3.	Minor Course	UMIBCT 331	Insurance Law	04	15	60	10	15	100

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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**LABOUR AND INDUSTRIAL LAWS**  
**(MAJOR COURSE)**

**C. No.: UMJBCT331**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in December 2023, 2024 and 2025)*

**Objective:** The objective of this course is to provide a comprehensive understanding of labour and industrial laws in India, their significance, and the legal framework governing employment relationships and industrial disputes, as well as regulatory and compliance requirements that industries must adhere to.

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

1. demonstrate an understanding of the scope, objectives, and principles of labour and industrial laws in India, including their historical and global context;
2. analyse and apply the provisions of key labour laws and regulations governing employment;
3. evaluate the legal and ethical implications of different methods of dispute resolution and grievance handling mechanisms in industries; and
4. develop critical thinking and problem-solving skills to address emerging challenges and trends in labour and industrial laws compliance.

**UNIT-I INTRODUCTION TO LABOUR AND INDUSTRIAL LAWS**

Labour and Industrial Laws- Objectives, scope, principles, significance, sources, constitutional provisions; History and evolution of labour laws in India; International Labour Organisation: Role in shaping labour laws; Industrial Relations: Concept and significance.

**UNIT-II EMPLOYMENT LAWS**

Employment Contracts and its types; Conditions of Service- Wages, working hours, holidays and leaves; Payment of Bonus Act, 1965; Employees' Provident Fund and Miscellaneous Provisions Act, 1952; Payment of Gratuity Act, 1972; Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

**UNIT-III INDUSTRIAL DISPUTES AND THEIR RESOLUTION**

Industrial Disputes- Types, causes, methods of settlement; Role of labour courts and tribunals; International labour standards on industrial disputes; Industrial Disputes Act, 1947; Strikes and Lockouts; Management of discipline and notice of change; Industrial Relations Code 2020-An overview.



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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**LABOUR AND INDUSTRIAL LAWS**  
**(MAJOR COURSE)**

**C. No.: UMJBCT331**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

**UNIT-IV REGULATORY AND COMPLIANCE FRAMEWORK**

Occupational Safety and Health Laws in India; Factories Act, 1948; Laws related to child labour; The Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996; Contract Labour (Regulation and Abolition) Act, 1970; Inter State Migrant Workmen Act, 1979; Labour law compliance audits.

**Books Recommended**


1. Padhi, P.K., Labour and Industrial Laws, PHI Learning Private Limited, Delhi.
2. Saharay, H.K., Textbook on Labour and Industrial Laws, Universal Law Publishing Co., New Delhi.
3. Misra, S.N. Labour and Industrial Laws, Aggarwal Law House, New Delhi.
4. Pillai, K.M. Labour and Industrial Laws, Allahabad Law Agency, Haryana.
5. Malik, P.L., Handbook of Labour and Industrial Law, Eastern Book Company, Delhi.
6. Jain, S.P., Industrial and Labour Laws, Dhanpat Rai & Co., New Delhi.
7. Ghosh, P. and Shefali Nandan, Industrial Relations and Labour Laws, McGraw Hill Education, Noida-UP.
8. Srivastava, S.C., Industrial Relations and Labour Laws, Vikas Publishing, New Delhi.
9. Sharma, Mukesh, R.C. Chawla, K.C, Garg and V.K. Sareen, Industrial Law, Kalyani Publishers, New Delhi.

**Note for Paper Setting**

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

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

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

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**AUDITING**  
**(MAJOR COURSE)**

**C. No.: UMJBCT332**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination = 15**

**Tutorial Hours = 30**

*(Syllabus for the examinations to be held in December 2023, 2024 and 2025)*

**Objective:** The purpose of this course is to familiarize the students with knowledge of auditing principles, procedures and techniques in accordance with the current legal requirements and professional standards.

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

1. understanding of meaning, objectives and types of audits;
2. know the audit procedures and techniques and their essence for management;
3. assess the difference between audit report and certificate, comprehend vouching and verification of different items; and
4. develop an understanding relating to company audit and understand how audit in different companies conducted and know the trust areas of auditing.

**UNIT-I INTRODUCTION**

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 and 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, objectives, preparation of check-lists; Internal control-Definition, objectives, evaluation, internal control in computerised environment, ICQ and its preparation; Comparison with internal check; Internal audit- Definition, objectives, Audit risk-Concept, types and their assessment procedure.

  
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**B.COM. 3<sup>rd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**AUDITING**  
**(MAJOR COURSE)**

**C. No.: UMJBCT332**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination = 15**

**Tutorial Hours = 30**

**UNIT-IV AUDIT OF COMPANIES AND SPECIAL AREAS OF AUDIT**

Company auditor- Qualification, disqualification, appointment, duties, removal, remuneration of auditors; Branch audit- Joint audit & special audit; Other Thrust Areas: Cost Audit, Management Audit, Tax Audit, Social Audit, Performance Audit, Environment Audit.

**Books Recommended**

1. Kumar, Ravinder and Virender Sharma, Auditing Principles and Practice, PHI Learning, New Delhi
2. Jha, Aruna Auditing. Taxmann Publication, New Delhi.
3. Singh, A. K. and Lovleen Gupta. Auditing Theory and Practice, Galgotia Publishing Company, New Delhi.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
5. Kuchhal, MC Modern Indian Company Law, Shri Mahavir Book Depot, New Delhi.
6. Relevant Publications of ICAI on Auditing (CARO).

**Note for Paper Setting**

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

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

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



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**B.COM. 3<sup>rd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**INSURANCE LAW**  
**(MINOR COURSE)**

**C. No.: UMIBCT331**  
**Credit: 4**  
**Time: 3 Hour**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in December 2023, 2024, 2025)*

**Objective:** The objective of the course is to develop an understanding among students about identifying, analysing and managing various types of risks. Besides, the students will be in a position to understand principles of insurance and its usefulness along with its regulatory framework.

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

1. understand the concept of risk, its types, sources and measurements;
2. learn the concepts and principles of insurance and its operations;
3. develop insights into various types of insurance; and
4. familiarise with the regulatory framework of insurance.

#### **UNIT-I CONCEPT OF RISK AND INSURANCE**

Risk- concept, types, sources and measurement; Insurance- concept, characteristics and need; Fundamental principles of insurance- Indemnity, insurable interest, utmost good faith, proximate cause, contribution, subrogation, economic function; Reinsurance and Co-insurance- features, objectives and methods; Bancassurance- features and merits.

#### **UNIT-II TYPES OF INSURANCE**

Types of insurance- Life and non-life insurance; Life insurance: Nature, scope and kind; Application of principles in life insurance contract; Life Insurance Act, 1956; Fire insurance: Nature and scope; Marine insurance: Nature and scope; General Insurance Act, 1972.

#### **UNIT-III INSURANCE AND RISK MANAGEMENT**

Nature of insurance contract; Concept of intermediaries; Market players and their roles- Agents, brokers, surveyors & loss assessors, third party administrators; Certification of insurance professionals; Loss assessment and loss control; Computation of insurance premium; Control of malpractices and mis-selling.



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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**INSURANCE LAW**  
**(MINOR COURSE)**

**C. No.: UMIBCT331**

**Credit: 4**

**Time: 3 Hour**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination\* = 15**

**Tutorial Hours = 30**

**UNIT-IV REGULATORY FRAMEWORK OF INSURANCE**

Regulatory framework of insurance; IRDA Act 1999- Objectives; Composition of IRDA; Duties, powers and functions of IRDA; Role of IRDA; Delegation of powers; Establishment of insurance advisory committee.

**Books Recommended**

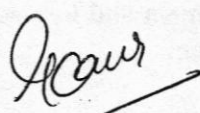
1. Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons, New Delhi.
2. Crane, F. Insurance Principles and Practices, John Wiley and Sons, New York.
3. Dorfman, Marks S. Introduction to Risk Management and Insurance, Pearson Education, Noida, UP.
4. Hansell, D.S. Elements of Insurance, Macdonald Evans, 8 John Street, London.
5. Singh, Avtar, Law of Insurance, Eastern Book Company, New Delhi.
6. Eke, J. Alfred, The Elements of Insurance, Legare Street Press, New Zealand.

**Note for Paper Setting**

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

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

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

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 361	Business Statistics	04	15	60	10	15	100
2.	Major Course	UMJBCT 362	Human Resource Management	04	15	60	10	15	100
3.	Minor Course	UMIBCT 361	Fundamentals of HRM	04	15	60	10	15	100

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UNIVERSITY OF CALIFORNIA  
SCHOOL OF MEDICINE  
SAN FRANCISCO

NAME	ADDRESS	CITY	STATE

**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**BUSINESS STATISTICS**  
**(MAJOR COURSE)**

**C. No.: UMJBCT361**  
**Credits: 4**  
**Time: 03 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in December 2023, 2024 and 2025)*

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

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

1. understand the significance of statistics, methods of data collection and diagrammatic representation of data;
2. acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools;
3. understand the relationship between variables using concepts of correlation and regression; and
4. develop an understanding of the index numbers and the utility in daily life and stock market.

**UNIT-I INTRODUCTION**

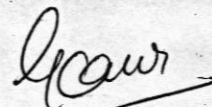
Meaning, functions, importance and limitations of statistics; Primary data and secondary data; Methods of data collection; Diagrammatic representation of data - Line diagrams, bar diagrams, pie charts and divided-bar diagrams; Diagrammatic representation of a frequency distribution: Frequency polygon,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

**UNIT-II MEASURES OF CENTRAL TENDENCY AND DISPERSION**

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; Meaning, definitions, properties of dispersion; Types - Range, quartile deviation, mean deviation, standard deviation, coefficient of variation.

**UNIT-III CORRELATION AND REGRESSION**

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; Correlation coefficient and the two regression coefficients.



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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**BUSINESS STATISTICS**  
**(MAJOR COURSE)**

**C. No.: UMJBCT361**  
**Credits: 4**  
**Time: 03 Hours**  
**Max. Marks: 100**

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

**UNIT-IV · INDEX NUMBERS AND TIME SERIES ANALYSIS**

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; 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.

**Books Recommended**

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

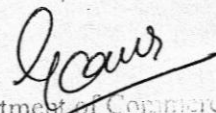
**Note for Paper Setting**

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

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

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

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

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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**HUMAN RESOURCE MANAGEMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT362**  
**Credits: 4**  
**Time: 03 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in December 2023, 2024 and 2025)*

**Objective:** The objective of this course is to sensitise the students with the various facets of managing people and to create an understanding of the various concepts and practices of human resource management

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

1. understand the nature of human resource management;
2. appreciate the need of human resource planning;
3. discuss career development and appraisal; and
4. comprehend employee compensation and empowerment.

**UNIT-I INTRODUCTION**


Human Resource Management (HRM): Concept, scope and functions, evolution of HRM; HRD vs. HRM (Personnel Management vs. HRM); Competencies and role of HR managers; HR policies; Challenges of human resource management; Environmental influence on HRM.

**UNIT-II HUMAN RESOURCE PLANNING**

Human Resource Planning: Concept and need; Job design and Job analysis; Recruitment: Meaning and sources; Selection: Concept and process; Induction: meaning, objectives and phases; Placement: Meaning, significance and process; Promotions and Transfers; Coaching and Mentoring; Work stress and counselling; Workforce diversity.

**UNIT-III HRM DEVELOPMENT AND APPRAISAL**

Training and Development: Concept of training, training need analysis, methods of training, benefits of training, designing training programme; Evaluating training effectiveness; Career Development: Meaning, need and opportunities; Performance appraisal: Process and techniques.

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**HUMAN RESOURCE MANAGEMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT362**  
**Credits: 4**  
**Time: 03 Hours**  
**Max. Marks: 100**

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

**UNIT-IV EMPLOYEE COMPENSATION AND EMPOWERMENT**

Employee Compensation: Rewards, incentives and other benefits; Employee empowerment: Concept, conditions and forms; Worker's Participation; Meaning, objectives and forms; Employee welfare: Concept, objectives and schemes; HRIS: Need, advantages and designing.

**Books Recommended**


1. Aswathappa, K. Human Resource Management, McGraw Hill Education (India), Tamil Nadu.
2. Arora, V. and Arora, S. Human Resource Management, Global Vision Publishing House, New Delhi.
3. Vasisth, C.N. Business Organisation and Management, Taxmann Academics, New Delhi.
4. Rao, S.P. Principles of Management, Himalaya Publishing House, New Delhi.
5. Prasad, L.M. Management – Theory and Practice, Sultan Chand, New Delhi.
6. Khanka, S.S. Human Resource Management, S. Chand and Company Pvt. Ltd., New Delhi.
7. Rastogi. Savita Management of Human Resources, Classical Publishing Company, New Delhi.

**Note for Paper Setting**

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

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

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

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**FUNDAMENTALS OF HRM**  
**(MINOR COURSE)**

**C. No.: UMIBCT361**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in December 2023, 2024 and 2025)*

**Objective:** The aim of this course is to familiarise the students with the principles and practices of HRM at the work place

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

1. understand the importance of human resources and their effective management in organisations.
2. analyse the current theory and practice of recruitment, selection, development and retention of HR.
3. realise the importance of performance management system in enhancing employee performance
4. understand modern HRM practices to meet needs of changing business environment.

**UNIT-I INTRODUCTION**


Human Resource Management: Concept, Nature, Scope, Objectives; Evolution, origin and development; Role of HRM; Functions of HRM: Managerial and operative; Role of HR manager: Qualifications and qualities; Emerging challenges of HRM.

**UNIT-II ACQUISITION OF HUMAN RESOURCES**

Human Resource Planning: Concept, features, process; Job analysis: job description (characteristics, contents and steps), Job specification (benefits); Recent developments in job analysis; Recruitment: Concept, sources, factors affecting recruitment; Selection: Concept, process, test and interview; Placement and Induction.

**UNIT-III TRAINING AND DEVELOPMENT**

Training: Concept, importance, need; training methods: On job and off job methods; Career planning and development: Concept, features, process; Difference between training and development; Career planning: Concept and features.

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**FUNDAMENTALS OF HRM**  
**(MINOR COURSE)**

**C. No.: UMIBCT361**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

**UNIT-IV PERFORMANCE APPRAISAL AND MAINTAINENCE**

Performance Appraisal: Concept, objectives and importance; Modern techniques of performance appraisal; Transfer and Promotion; Employee health and safety; Employer-Employee relations: An overview; Grievance handling and redressal; Industrial Disputes: Cause and settlement machinery.

**Books Recommended**


1. Decenzo, D. A., and Robbins, S. P. Fundamentals of Human Resource Management, India: Wiley.
2. Aswathappa, K. Human Resource Management. Tata McGraw Hill Education.
3. Dessler, G. Human Resource Management. Pearson.
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
7. Robbins, S.P., Coulter, M. and Vohra, N. Management. Pearson.
8. Gupta, C. B. Human Resource Management. Sultan Chand and Sons.

**Note for Paper Setting**

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

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

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

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(MULTIDISCIPLINARY COURSE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks		Total Marks
					Theory		
					Mid Semester Assessment	End Examination	
1.	Multidisciplinary Course	UMDBCT 301	Entrepreneurship Development	03	15	60	75



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CHICAGO, ILLINOIS 60637

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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**ENTREPRENEURSHIP DEVELOPMENT**  
**(MULTIDISCIPLINARY COURSE)**

**C. No.: UMDBCT301**  
**Credits: 3**  
**Time: 3:00 Hrs**

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

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

**Objective:** This course provides exposure to the students regarding entrepreneurial culture so that they can set and manage their own small units.

**Learning Outcomes:** After completing the course, the student is expected to-

1. understand the concept of entrepreneur and relevance of entrepreneurship;
2. familiarise with the role of EDPs and to foster the knowledge regarding entrepreneurial development;
3. gain knowledge about self-help groups, women entrepreneurship and rural entrepreneurship; and
4. develop understanding of MSMEs and its role in economic development.

**UNIT-I INTRODUCTION TO ENTREPRENEUR AND ENTREPRENEURSHIP**


Meaning and characteristics of an entrepreneur; Role of entrepreneur; Entrepreneurial traits; Types of entrepreneurs; Entrepreneur, Intrapreneur vs. Professional manager; Entrepreneurship concept; Factors responsible for emergence of entrepreneurship; Relevance of entrepreneurship in career growth.

**UNIT-II ENTREPRENEURIAL BEHAVIOUR AND ENTREPRENEURIAL DEVELOPMENT PROGRAMME**

Concept and characteristics of entrepreneurial behaviour; Reasons for promoting entrepreneurs; Psychological theories (Maslow and McClelland-Achievement motivation theory); Definition and objective of EDPs, features of a sound EDP; Role of state in fostering entrepreneurial development: Role and functions of NSIC, SSIC & DICs.

**UNIT-III ENTREPRENEURIAL SUSTAINABILITY**

Role of entrepreneur associations and self-help groups; Concept, role and functions of business incubators; Angel investors; Venture capital and private equity funds; Concept of women entrepreneurs; Importance and factors hindering their growth; Concept of rural entrepreneurs; Barriers to rural entrepreneur.

  
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**B.COM. 3<sup>rd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**ENTREPRENEURSHIP DEVELOPMENT**  
**(MULTIDISCIPLINARY COURSE)**

**C. No.: UMDBCT301**  
**Credits: 3**  
**Time: 3:00 Hrs**

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

**UNIT-IV ENTREPRENEURSHIP AND MICRO, SMALL & MEDIUM SCALE INDUSTRIES**

Conceptual framework of MSME; MSME policies of the Govt. of J&K for small scale sector; Challenges before micro, small and medium enterprises in the era of globalisation; Role of small business in economic development; Export potential of small units.

**Books Recommended**

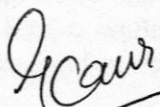
1. Agarwal, P. and Kaur, A. Entrepreneurship and Small Business, S. Pub. Vikas & Co., New Delhi.
2. Desai, V. Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.
3. Gupta, C.B. Entrepreneurial Development in India, Sultan Chand Publishers, New Delhi.
4. Gupta, C.B. and Khanka, S.S. Entrepreneurship and Small Business Management, Sultan Chand Publishers, New Delhi.

**Note for Paper Setting**

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

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

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

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(SKILL ENHANCEMENT COURSE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks		Total Marks
					Theory		
					Mid Semester Assessment	End Examination	
1.	Skill Enhancement Course	USEBCT301	Business Communication & Skill Development	02	10	40	50

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STATE OF TEXAS  
COUNTY OF [illegible]  
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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**BUSINESS COMMUNICATION AND SKILL DEVELOPMENT**  
**(SKILL ENHANCEMENT COURSE)**

**C. No.: USEBCT301**

**Credits: 2**

**Time: 2:30 Hours**

**Max. Marks = 50**

**Internal Assessment = 10**

**External Examination = 40**

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

**Objective:** The basic objective of this course is to develop the communication skills among the students.

**Learning Outcomes:** After completing the course, the student is expected to-

1. gain basic understanding of communication and its models;
2. understand reading and writing skills; and
3. comprehend listening skills.

**UNIT-I INTRODUCTION**


Nature of communication; Purpose of communication; Essential of global communication; Concept of effective communication; Communication models - IMPRESS and KISS model; Audience analysis - Meaning and importance of audience analysis, types of audience; Myth and realities of communication; Communication as an aid to self development.

**UNIT-II READING AND WRITING SKILLS**

Components of reading skills; Factors affecting reading skills; Techniques for improving reading efficiency; Guidelines for effective reading; Process of written communication; Essentials of effective written communication; Methods of organised presentation of matter, informative, instructional, arousing, persuasive, decisionmaking; Problems relating to written communication; Nature and importance of resume; Components of resume; Difference between resume and curriculum vitae; Preparation of curriculum vitae.

**UNIT-III LISTENING SKILLS**

Meaning and nature of listening; Significance of listening; Types of listening; Steps in process of listening; Barriers to effective listening; Guidelines to develop listening skills; Role of empathy in listening.

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 3<sup>rd</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**BUSINESS COMMUNICATION AND SKILL DEVELOPMENT**  
**(SKILL ENHANCEMENT COURSE)**

**C. No.: USEBCT301**  
**Credits: 2**  
**Time: 2:30 Hours**

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

**Books Recommended**


1. Chhabra, T.N. & Bhanu, R. Business Communication, Sun India, New Delhi.
2. Chaturvedi, P. D. Business Communication, Pearson Education, New Delhi.
3. Raman, M. Technical Communication, Oxford University Press.
4. Rajinder, P. & Korlakalli, J.S. Essentials of Business Communication, Sultan Chand Publishers, New Delhi.
5. Ramesh, M.S. & Pattanshetti, C.C. Business Communication, R. Chand and Co., New Delhi.
6. Aggarwal, R. Business Communication, Organisation and Management, Taxman's Publisher, New Delhi.
7. Lesikar, R.V. & Pettet, Jr. J.D. Business Communication Theory and Application, Tata McGraw Hill.
8. Shirley, T. Communication for Business, Pearson Education, New Delhi.

**Note for Paper Setting**

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

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

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

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> Semester**  
**(ACCOUNTING AND FINANCE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 401	Advanced Corporate Accounting	04	15	60	10	15	100
2.	Major Course	UMJBCT 402	Indian Banking System	04	15	60	10	15	100
3.	Major Course	UMJBCT 403	Personal Finance	04	15	60	10	15	100
4.	Major Course	UMJBCT 404	Corporate Finance	04	15	60	10	15	100
5.	Minor Course	UMIBCT 401	Business Finance	04	15	60	10	15	100

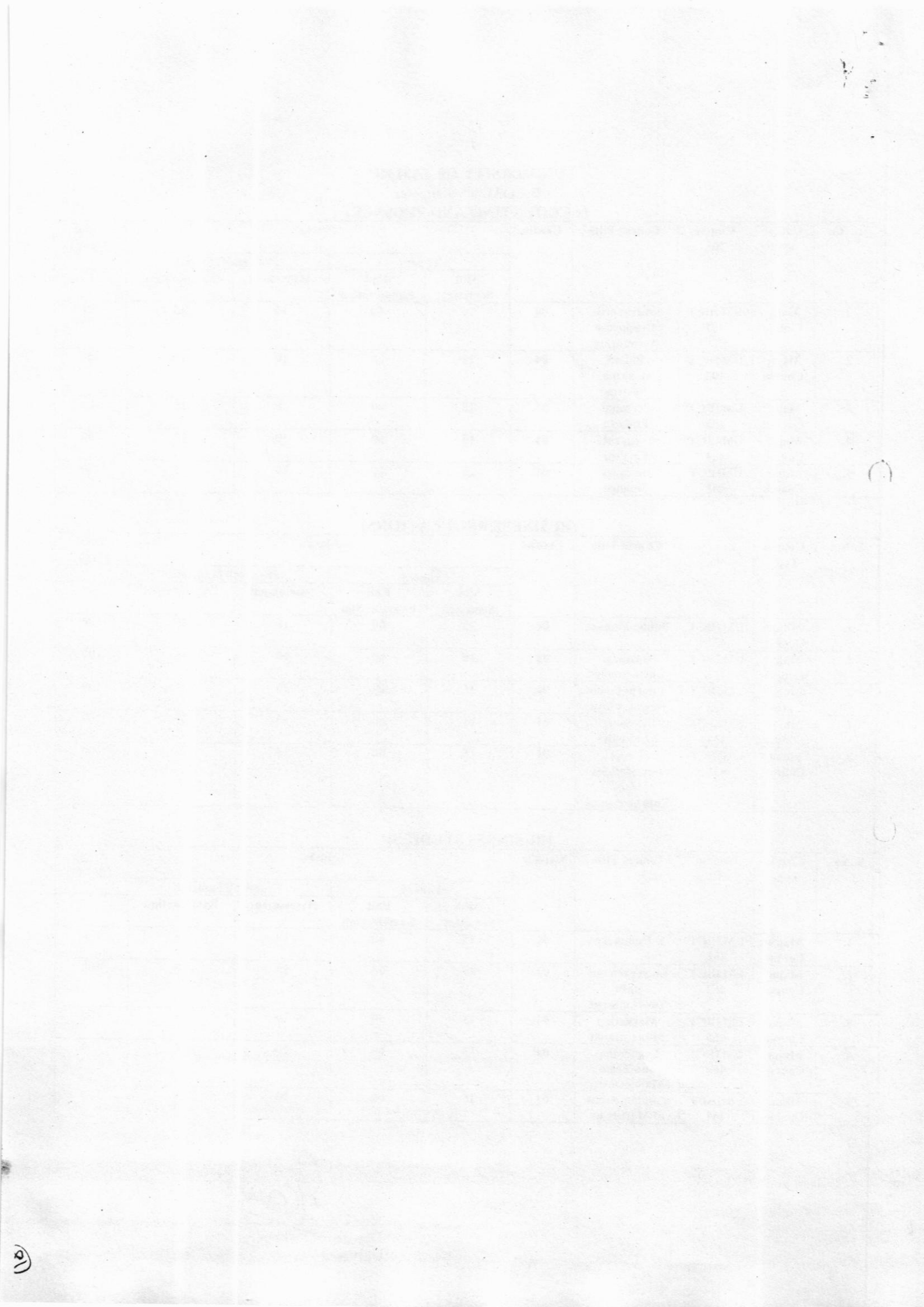
**(BUSINESS REGULATIONS)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 431	Public Finance	04	15	60	10	15	100
2.	Major Course	UMJBCT 432	Business Environment	04	15	60	10	15	100
3.	Major Course	UMJBCT 433	International Business Law	04	15	60	10	15	100
4.	Major Course	UMJBCT 434	Business Economics	04	15	60	10	15	100
5.	Minor Course	UMIBCT 431	Legal Foundations for Entrepreneurs	04	15	60	10	15	100

**(BUSINESS STUDIES)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 461	E-Commerce	04	15	60	10	15	100
2.	Major Course	UMJBCT 462	Entrepreneurship Development	04	15	60	10	15	100
3.	Major Course	UMJBCT 463	Marketing Management	04	15	60	10	15	100
4.	Major Course	UMJBCT 464	Leadership and Team Management	04	15	60	10	15	100
5.	Minor Course	UMIBCT 461	Fundamentals of Marketing	04	15	60	10	15	100

*Hour*  
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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 401	Advanced Corporate Accounting	04	15	60	10	15	100
2.	Major Course	UMJBCT 402	Indian Banking System	04	15	60	10	15	100
3.	Major Course	UMJBCT 403	Personal Finance	04	15	60	10	15	100
4.	Major Course	UMJBCT 404	Corporate Finance	04	15	60	10	15	100
5.	Minor Course	UMIBCT 401	Business Finance	04	15	60	10	15	100

*Four*

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THE UNIVERSITY OF CHICAGO  
DIVISION OF THE PHYSICAL SCIENCES  
DEPARTMENT OF CHEMISTRY

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DATE	DESCRIPTION	AMOUNT	BALANCE

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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**ADVANCED CORPORATE ACCOUNTING**  
**(MAJOR COURSE)**

**C. No.: UMJBCT401**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in May 2024, 2025 and 2026)*

**Objective:** To enable the students to gain ability to solve problems relating to holding Company Accounts, liquidation of Companies and various other accounts.

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

1. develop skills to prepare profit prior to incorporation;
2. students to gain ability to solve problems relating to liquidation of companies;
3. develop skills to prepare accounts for mergers and acquisition;
4. prepare consolidated balance sheet for holding company; and
5. demonstrate proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

**UNIT-I PROFIT PRIOR TO INCORPORATION**

**Theory:** Application of profits or loss prior to incorporation, Procedure for ascertaining profits/loss prior to incorporation, Basis for apportionment of expenses and incomes.

**Practical:** Preparation of Profit/loss Prior to Incorporation; calculation of sales ratio and time Ratio.

**UNIT-II LIQUIDATION OF COMPANIES**


**Theory:** Liquidation: - Concept, consequences and modes of liquidation; Contributory; Preferential creditors; Procedure of preparation of statement of affairs; Deficiency Account; liquidator's Remuneration.

**Practical:** Preparation of liquidator's final statement of account and Statement of Affairs and Deficiency Account.

**UNIT-III MERGERS AND ACQUISITIONS**

**Theory:** Concept of mergers and acquisitions, types, demergers; Computation of purchase consideration by various methods.

**Practical:** Passing journal entries and preparation of accounts for mergers and acquisition.

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**ADVANCED CORPORATE ACCOUNTING**  
**(MAJOR COURSE)**

**C. No.: UMJBCT401**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

**UNIT-IV HOLDING AND SUBSIDIARY COMPANIES**

**Theory:** Concept of holding and subsidiary companies; Introduction to various terms like cost of control and capital reserve, minority interest, capital and revenue profit, consolidated balance sheet.

**Practical:** Accounting treatment for capital profit, revenue profit, cost of control and capital reserve, unrealised profit, minority interests, inter-company transactions, revaluation of assets and liabilities of subsidiary company, bonus issue and proposed dividend.

**Books Recommended**

1. Jain & Narang, Corporate Accounting, Kalyani Publishers, New Delhi.
2. Maheshwari S.N., Corporate Accountancy, Vikas Publishing House, New Delhi
3. Shukia, M.C. Grewal, Advanced Accounts, S. Chand and Co. New Delhi
4. Tulsain, P.C., Corporate Accounting, S. Chand Publication, New Delhi.

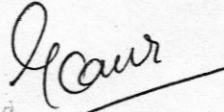
**Note for Paper Setting**

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

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

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

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

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**INDIAN BANKING SYSTEM**  
**(MAJOR COURSE)**

**C. No.: UMJBCT402**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination\* = 15**

**Tutorial Hours = 30**

*(Syllabus for the examinations to be held in May 2024, 2025 and 2026)*

**Objective:** To understand the dynamics of Indian banking sector.

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

1. understand the concept of Indian banking system;
2. familiarise with commercial banks in India;
3. understand the concept of Central banking and monetary policy; and
4. gain knowledge regarding banking innovations.

**UNIT-I EVOLUTION OF BANKING INSTITUTIONS IN INDIA**

Introduction- evolution of banking in India; Bank- meaning, features, types, functions and role of banks; Banking System- branch banking, unit banking, group and chain banking; Banking reforms after 1990.

**UNIT-II COMMERCIAL BANKING IN INDIA**

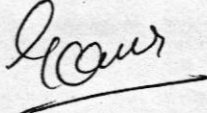
Commercial Banking- meaning, significance and structure of commercial bank in India; Role of commercial bank in the economic development of India; Functions of commercial banks; Sources of funds in commercial bank; Factors determining the liquidity of commercial banks.

**UNIT-III CENTRAL BANKING AND MONETARY POLICY**

Reserve Bank of India-history of RBI, organisational structure of RBI, objectives, functions and role of RBI; Monetary Policy- meaning, features and objectives, instruments of policy (Bank Rate, CRR, SLR); Credit Control- meaning, objectives, need and methods of credit control.

**UNIT-IV COOPERATIVE BANKING IN INDIA**

Cooperative bank: meaning, structure, importance, weakness; Regional rural banks: meaning, functions; NABARD: functions, achievements; Internet Banking: meaning, advantages and disadvantages; Computerisation in banks: application of computers in the banking sector, merits and demerits of computerised banks.

  
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**UNIVERSITY OF JAMMU**  
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**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**INDIAN BANKING SYSTEM**  
**(MAJOR COURSE)**

**C. No.: UMJBCT402**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

**Books Recommended**

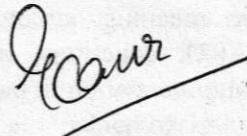
1. Dr. Srivastava., Banking Theory & Practice, Himalaya Publishing House, Mumbai.
2. Paul, R.R., Money Banking and International Trade, Kalyani Publishers, New Delhi.
3. Desai Vasant, Money and Central Banking, Himalaya House, Mumbai.
4. Gowda, Ramchandra, M., R, V, Bhargavi. & M.V. Ravi., Indian Banking. Himalaya Publishing House, Mumbai.
5. Khan, M.Y., Indian financial System, Tata McGraw Hill, New Delhi.
6. Bhattacharaya, B.B., Financial Reforms and Financial Development in India, Institute of Management Technology, New Delhi.
7. Bharati Pathak, The Indian Financial System: Pearson Education Publication New Delhi.
8. Reserve Bank of India, Report on Currency and Finance (Annual), Mumbai.

**Note for Paper Setting**

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

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

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

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**PERSONAL FINANCE**

**C. No.: UMJBCT403**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination\* = 15**

**Tutorial Hours = 30**

*(Syllabus for the examinations to be held in May 2024, 2025 and 2026)*

**Objective:** To familiarise 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.

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

1. understand the meaning and relevance of financial Planning;
2. familiarise with regard to the concept of Investment Planning and its methods;
3. understand the concept of Personal Tax Planning; and
4. gain knowledge regarding Insurance and Retirement Planning and its relevance.

**UNIT-I INTRODUCTION TO FINANCIAL PLANNING**


Personal financial planning: meaning, objective, need and process; Macro economic factors that have influence on personal financial planning; Financial Planner: meaning, reasons for hiring a financial planner; Managing Investment Risks: meaning and definitions of risk, types of investment risk, methods of handling risk.

**UNIT-II INVESTMENT PLANNING**

Investment Planning: meaning, process and objectives of investment; Asset Allocation: meaning, guidelines for asset allocation, principles of asset allocation, risk-return characteristics of asset classes; Measurement of portfolio risk and return, diversification & portfolio formation; Derivatives: meaning, commonly used derivatives, participants in derivatives markets; Mutual fund schemes including SIP.

**UNIT-III PERSONAL TAX PLANNING**

Tax Planning: meaning, objectives, factors affecting the tax planning; Tax avoidance versus tax evasion; Tax structure in India for personal taxation; Steps of personal tax planning; Exemptions and deductions for individuals.

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**PERSONAL FINANCE**

**C. No.: UMJBCT403**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination\* = 15**

**Tutorial Hours = 30**

**UNIT-IV INSURANCE AND RETIREMENT PLANNING**

Insurance: nature and function of insurance; need analysis and various insurance products; Concept of health insurance; Retirement Planning: meaning, retirement planning goals, process of retirement planning, pension plans available in India; National Pension System (NPS): Concept, features and tax benefits and treatment.

**Books Recommended**


1. Introduction to Financial Planning (4<sup>th</sup> Edition), Indian Institute of Banking & Finance.
2. Pandit, A. The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd. (CNBCTV 18).
3. Madhu, S. Financial Planning A Ready Reckoner July 2017, Mc Graw Hill
4. Tripathi, V. Fundamentals of Investment, Taxmann.

**Note for Paper Setting**

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

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

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

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**CORPORATE FINANCE**  
**(MAJOR COURSE)**

**C. No.: UMJBCT404**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in May 2024, 2025 and 2026)*

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

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

1. identify the key themes in corporate finance;
2. understand the principal role of finance in an organisation;
3. understand, develop and apply the techniques of investment in the financial decision making; and
4. analyse capital structure decisions.

**UNIT-I OVERVIEW OF CORPORATE FINANCE**

Corporate finance: meaning, scope and importance; Role of the finance manager; Assets and sources of funds; Separation of ownership and management; Financial goal-profit maximisation versus shareholders wealth maximisation.

**UNIT- II TIME VALUE OF MONEY**

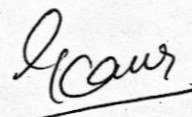
Time Value of Money: concept, present value, future value, annuity; Techniques of discounting; Techniques of compounding, Bond valuation, Sources of finance.

**UNIT- III RISK AND RETURN**

Risk and Return: concept, diversifiable and non-diversifiable risk; Risk & return of single asset; Risk and return of a portfolio; Measurement of market risk for single asset and portfolio.

**UNIT-IV FINANCIAL DECISIONS**

Cost of Capital: basic concepts, significance, measurement, classification; Determination of weighted average cost of capital (WACC); Capital structure decisions: meaning, importance, optimal capital structure; EBIT-EPS analysis, Capital structure theories.



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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**CORPORATE FINANCE**  
**(MAJOR COURSE)**

**C. No.: UMJBCT404**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

**Books Recommended**

1. Ashwath Damodaran – Corporate Finance-Theory and Practice – John Wiley & Sons
2. Ross, Wester Field & Jaffe, Corporate Finance– TMH – 7/E.
3. I.M. Pandey – Financial Management, Vikas Publisher, 9/e,
4. Prasanna Chandra, Financial Management: Theory and Practice, 9th Ed, Mc Graw Hill.
5. Horne, James C.V. And John M. Wachowicz, Jr. Fundamentals of Financial Management. 13<sup>th</sup> Ed; FT Prentice Hall, Pearson Education.
6. M.Y. Khan & P.K. Jain – Financial Management (TMH), 5/e.

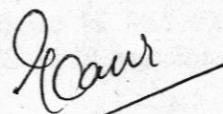
**Note for Paper Setting**

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

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

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

**Note:** 25% weightage should be given to problems demanding numerical solutions.



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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**BUSINESS FINANCE**  
**(MINOR COURSE)**

**C. No.: UMIBCT401**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in May 2024, 2025 and 2026)*

**Objective:** To impart conceptual knowledge of business finance and their role in business.

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

1. identify the key themes in business finance;
2. understand the principal role of finance in an organisation;
3. understand the various sources of business finance; and
4. know the concept of venture capital and adequate capital structure.

**UNIT-I NATURE AND OBJECTIVES OF BUSINESS FINANCE**

Business Finance: meaning, nature, role and scope of business finance in an organisation; Principles of business finance; Business finance v/s corporate finance; Meaning of financial planning, steps in financial planning, significance of financial planning, essential features of a good financial plan, types of financial plan.

**UNIT-II CLASSIFICATION OF CAPITAL**

Capital: meaning of capital, classification of capital, factors determining capital requirements; Fixed Capital: meaning, features and sources of fixed capital, factors determining fixed capital requirements; Working Capital: meaning and sources of working capital, factors determining working capital requirements,

**UNIT-III CAPITALISATION AND VENTURE CAPITAL FINANCING**

Capitalisation: meaning of capitalisation, theories of capitalisation; Overcapitalisation and undercapitalisation: meaning, causes, merits and demerits; Overcapitalization v/s under capitalization; Venture Capital: meaning, methods of venture capital financing, problem areas facing the venture capital industry.



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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(ACCOUNTING AND FINANCE)**  
**BUSINESS FINANCE**  
**(MINOR COURSE)**

**C. No.: UMIBCT401**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination\* = 15**

**Tutorial Hours = 30**

**UNIT-IV CAPITAL STRUCTURE AND COST OF CAPITAL**

Capital structure: meaning, importance of capital structure, factors affecting capital structure; Capital gearing: meaning, types and advantages; Trading on Equity: meaning, types, advantages and limitations; Meaning of cost of capital: cost of debt capital, preference shares, equity capital and retained earnings

**Books Recommended**

1. Sharma, R.K. & Gupta, Shashi., K. Business Organisation and Management
2. Srivastava, R.M. Essentials of Business Finance, Himalaya Publishing House, Kalyani Publications.
3. Singh, Preeti, Investment Management, Himalaya Publishing House
4. Kale, N.G. Business Organisation. Manisha Publications.
5. Sontakki C.N., Business Organisation, Seth Publishers
6. Gordon, E. & Natarajan, K. Financial Markets and Institutions, Himalaya Publishing House.
7. Sadak, H. Mutual Funds in India, Response Books, Sage Publications.

**Note for Paper Setting**

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

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

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

Note: 25% weightage should be given to problems demanding numerical solutions.



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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 431	Public Finance	04	15	60	10	15	100
2.	Major Course	UMJBCT 432	Business Environment	04	15	60	10	15	100
3.	Major Course	UMJBCT 433	International Business Law	04	15	60	10	15	100
4.	Major Course	UMJBCT 434	Business Economics	04	15	60	10	15	100
5.	Minor Course	UMIBCT 431	Legal Foundations for Entrepreneurs	04	15	60	10	15	100

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CHICAGO, ILLINOIS 60637

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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**PUBLIC FINANCE**  
**(MAJOR COURSE)**

**C. No.: UMJBCT 431**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in May 2024, 2025 and 2026)*

**Objectives:** To provide students with a comprehensive understanding of the principles and practices of public finance, including the role of government in the economy, the sources and uses of public revenue, and the allocation of public resources to achieve economic and social objectives.

**Learning Outcomes:** After completing the course, the students shall be able to-

1. understand the concept of public finance and its role in economic development;
2. get acquainted with the role and effects of public revenue on economic development;
3. develop an understanding about the principles and effects of public expenditure; and
4. become aware about the significance and drawbacks of public debt.

**UNIT- I NATURE AND SCOPE OF PUBLIC FINANCE**


Nature ; Definition ; Scope of Public Finance ; Relationship with other sciences ; Role of public finance in economic development; Principles of Maximum Social Advantage; Public Budget; Concept, Techniques of Budgeting- ZBB and PBB, Public financial management system- Concept; Objectives.

**UNIT- II PUBLIC REVENUE**

Meaning and need of Public Revenue; Sources of revenue ; Classification of taxes - Direct and Indirect taxes , Specific and Ad valorem taxes; Canons of taxation; Social and economic objectives of taxation; Characteristics of a good tax system; Role of taxation in developing economies.

**UNIT- III PUBLIC EXPENDITURE**

Concept; Classification and canons of Public Expenditure; Effects of public expenditure on- production, distribution and economic growth; Role of public expenditure in economic development; Creation of employment opportunities; Reduction in inequalities.

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**PUBLIC FINANCE**  
**(MAJOR COURSE)**

**C. No.: UMJBCT 431**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment=15**

**External Examination=60**

**Continuous Assessment=10**

**Tutorial Examination=15**

**Tutorial Hours=30**

**UNIT- IV PUBLIC DEBT**

Concept, objectives and importance of 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 stability.

**Books Recommended**


1. Joseph E. Stiglitz, Economics of the Public Sector, WW Norton & Co., United Kingdom.
2. R.A. Musgrave and P.B. Musgrave, Public Finance in Theory and Practice, McGraw Hill Education, New Delhi.
3. Maheshwari K L, R K Maheshwari, Public Finance, New Royal Book Company, Lucknow.
4. Lekhi, RK - Public Finance, Kalyani Publishers, New Delhi.
5. Bhatia, H L - Public Finance, Vikas Publishing, New Delhi.
6. Recent Budget Documents.

**Note for Paper Setting**

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

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

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

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**BUSINESS ENVIRONMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT 432**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in May 2024, 2025 and 2026)*

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

**Learning Outcomes:** After completing the course, the students shall be able to-

1. learn the basics of business environment;
2. analyse political and legal environment pertaining to business;
3. gain knowledge regarding socio-cultural environment; and
4. understand the components of natural and technological environment.

**UNIT-I INTRODUCTION TO BUSINESS AND ECONOMIC ENVIRONMENT**

Concept and nature of business environment; Constituents of business environment: Internal, external, micro and macro environment; Impact of business environment on business decisions; Concept and nature of economic environment; Consumer Protection Act & Competition Law; New economic policies: Liberalisation, privatisation and globalisation.

**UNIT-II 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-III SOCIO-CULTURAL ENVIRONMENT**

Components of socio-cultural environment; Impact of socio-cultural environment on business; Social responsibility of business; Social Audit; Demographic environment: Population size, migration and ethnic aspects, birth rate, death rate and age structure; MNCs: Concept, advantages and disadvantages.



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**Time: 3 Hours**

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**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination = 15**

**Tutorial Hours = 30**

**UNIT-IV NATURAL AND TECHNOLOGICAL ENVIRONMENT**

Natural environment: Meaning and its impact on business; Types of natural environment; Concept and nature of technological environment; Elements of technological environment; Time lag in technology- introduction, Status of technology in India; Management of Technology: Features & Role of AI in business decisions; IT Act 2000.

**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 Management, McGraw-Hill Publishing Co. Ltd. New Delhi.
5. Dhar, P.K, Indian Economy & It Growing Dimensions, Kalyani Publishers, New Delhi.
6. Khan, M.Y., Indian Financial System, Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
7. Machiraju, H.R. Indian Financial System, Vikas Publishing House, New Delhi.
8. Paul, R.R.: Money Banking and International Trade, Kalyani Publishers, New Delhi.

**Note for Paper Setting**

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

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

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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**INTERNATIONAL BUSINESS LAWS**  
**(MAJOR COURSE)**

**C. No.: UMJBCT433**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in May 2024, 2025 and 2026)*

**Objective:** This course aims to introduce students to the international business and international financial environment. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

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

1. learn process of globalisation, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment;
2. analyse the theoretical dimensions of international trade and to understand the concept of balance of payment account and its components;
3. assess the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank; and
4. understand the international financial environment and also get close acquaintance with the basic features of the foreign exchange market and the concept of foreign direct investment.

**UNIT-I INTRODUCTION TO INTERNATIONAL BUSINESS ENVIRONMENT**

Concept of International Business; Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business; Modes of entry into international business; International Business Environment - economic, demographic, cultural and political-legal environment.

**UNIT-II INTERNATIONAL TRADE**

Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – types of tariff and non tariff barriers; Balance of payment account and its components.



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**INTERNATIONAL BUSINESS LAWS**  
**(MAJOR COURSE)**

**C. No.: UMJBCT433**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

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**Tutorial Examination = 15**

**Tutorial Hours = 30**

**UNIT-III INTERNATIONAL ECONOMIC ORGANISATIONS**

Objectives and functions of WTO, UNCTAD, IMF and World Bank; Regional Economic Co-operation: Forms of regional groupings; NAFTA, EU, ASEAN, SAARC, BRICS, BRIMS and G20.

**UNIT-IV FOREIGN DIRECT INVESTMENT**

Foreign Direct Investment: Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI; Developments and Issues in International Business: Outsourcing and its potential for India; International Business & Ecological considerations.

**Books Recommended**

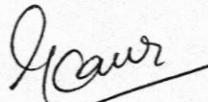
1. Charles W.L. Hill and Arun Kumar Jain, International Business, McGraw Hill Education New Delhi.
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business, Pearson Education, New Delhi.
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Econom, Roulledge, London.
4. Sumati Varma, International Business, Pearson Education, New Delhi.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning, New Delhi.
6. Michael R. Czinkota. et al. International Business. Fort forth: The Dryden Press, Avenue, NY.
7. Bennett, Roger. International Business, Pearson Education, New Delhi.

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**BUSINESS ECONOMICS**  
**(MAJOR COURSE)**

**C. No.: UMJBCT 434**  
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**Time: 3 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in May 2024, 2025 and 2026)*

**Objective:** This course aims to provide students with a comprehensive understanding of economic principles and concepts that are essential for business decision-making. Students will learn how to apply economic theories and models to analyse and solve problems that businesses face in various market environments.

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

1. understand the basic economic concepts, such as difference between micro and macroeconomics;
2. analyse the concept of demand and supply, determinants and related laws;
3. evaluate the factors of production and types of cost; and
4. understand types of market structures and price determination.

**UNIT-I INTRODUCTION TO BUSINESS ECONOMICS**


Definition and scope of business economics; Basic economic concepts and tools; Micro economics vs Macro Economics; Nature of Economics-Economics as Science and Art; Economic systems; Economic problems; Basic characteristics of Indian economy.

**UNIT-II DEMAND AND SUPPLY ANALYSIS**

Demand- Meaning, Demand Schedule, Individual and Market Demand Curve, Determinants of Demand, Law of Demand, Changes in Demand; Supply- Meaning, Supply Schedule, Individual and Market Supply Curve, Determinants of Supply, Law of supply, Changes in supply.

**UNIT-III PRODUCTION AND COST ANALYSIS**

Basic concepts, Factors of Production, Production Function, Law of Variable Proportions, Returns to Scale; Cost concepts and their relationships- Basic Concepts, Types, Short-run Average and Marginal Cost Curves, Relationship between Average and Marginal Cost Curve, Average and Marginal Cost Curves in the long-run.

  
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**(BUSINESS REGULATIONS)**  
**BUSINESS ECONOMICS**  
**(MAJOR COURSE)**

**C. No.: UMJBCT 434**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

**UNIT- IV 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.

**Books Recommended**

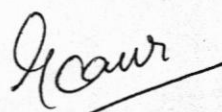
1. Bhatia, H.L. Micro Economic Theory; Modern Publisher, Gulab Bhawan, 6, Bahadurshah Zafar Marg, New Delhi.
2. Jhingan, M.L. Micro Economic Theory; Konark Publishers Pvt. Ltd., A-149, Vikas Marg, Shakarpur, New Delhi-110 092.
3. Agarwal, S.K., Economic System and Micro Economic Theory; Galgotia Publishing Company, New Delhi.
4. Ahuja, H. L. Business Economics, Sultan Chand, New Delhi.
5. Salvatore, and Dominick, Microeconomics: Theory and Applications, Oxford University Press, London.
6. Baumol, William J. and Alan S. Blinder Microeconomics: Principles and Policy, Cengage Learning India Pvt Ltd.
7. Perloff, Jeffrey M., Microeconomics, Pearson Education India, New Delhi.
8. Dwivedi, D.N., Microeconomics: Theory and Applications, Vikas Publishing, New Delhi.

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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS REGULATIONS)**  
**LEGAL FOUNDATIONS FOR ENTREPRENEURS**  
**(MINOR COURSE)**

**C. No.: UMIBCT431**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in May 2024, 2025 and 2026)*

**Objective:** This course aims to provide students with a comprehensive understanding of the legal framework that governs entrepreneurship. The course will help students develop an appreciation of the legal requirements and obligations that are necessary to establish and operate a business in India. The course will also equip students with the knowledge and skills needed to identify legal risks and to take appropriate measures to mitigate them.

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

1. understand the legal framework governing entrepreneurship in India;
2. identify the legal requirements and obligations that must be fulfilled to establish and operate a business in India;
3. analyse legal risks and develop strategies to mitigate them; and
4. develop an appreciation for ethical and legal considerations in entrepreneurship.

**UNIT-I INTRODUCTION TO LEGAL FOUNDATIONS OF ENTREPRENEURSHIP**

Definition of entrepreneurship; Role of law in entrepreneurship; Legal environment of business; Overview of business organisations in India: Sole proprietorship, Hindu undivided family, Company, Partnership, Corporations or statutory bodies, Co-operative societies and LLP (Limited Liability Partnerships).

**UNIT-II LEGAL ASPECTS OF STARTING A BUSINESS**

Legal formalities for starting a business; Introduction to business law and legal systems: Overview of the legal system and types of law, Sources of law and legal authority; Intellectual Property Law: Trademarks, patents, copyrights and trade secrets, Protection and management of intellectual property rights, Intellectual property infringement and litigation.



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**UNIVERSITY OF JAMMU**  
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**(BUSINESS REGULATIONS)**  
**LEGAL FOUNDATIONS FOR ENTREPRENEURS**  
**(MINOR COURSE)**

**C. No.: UMIBCT431**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

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

**UNIT- III LEGAL ASPECTS OF OPERATING A BUSINESS**

Contracts and agreements; employment and labour laws: employment discrimination law, wage code and its amendments, occupational health and safety regulations; Overview of Taxation Laws of India: Concept, importance, tax planning and management, types of taxes levied in India; Legal formalities governing start-ups.

**UNIT- IV LEGAL RISKS AND DISPUTE RESOLUTION**

Identification and analysis of legal risks; Strategies for mitigating legal risks; Risk management: Insurance, tort law, and product liability; Regulatory compliance: environmental law, securities law, corporate law and consumer protection law; Dispute resolution mechanisms; Ethical and legal considerations in entrepreneurship.

**Books Recommended**

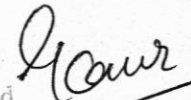
1. Kapoor, N.D. Business Law, Sultan Chand & Sons, New Delhi.
2. Tulsian, P.C. Business Law, Sultan Chand & Sons, New Delhi.
3. Clarkson, K. W., Miller, R. L., and Cross, F. B. Business Law: Text and Cases (14th ed.), Boston, MA: Cengage Learning, Boston.
4. Steingold, F. S. Legal Guide for Starting and Running a Small Business, NOLO, California.
5. Bagley, Constance E. The Entrepreneur's Guide to Business Law, Cengage Learning, Boston.
6. Eric, Ries, The Lean StartUp, Currency, Illustrated Edition, USA.

**Note for Paper Setting**

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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> Semester**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**

S. No.	Course Type	Course No.	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT 461	E-Commerce	04	15	60	10	15	100
2.	Major Course	UMJBCT 462	Entrepreneurship Development	04	15	60	10	15	100
3.	Major Course	UMJBCT 463	Marketing Management	04	15	60	10	15	100
4.	Major Course	UMJBCT 464	Leadership and Team Management	04	15	60	10	15	100
5.	Minor Course	UMIBCT 461	Fundamentals of Marketing	04	15	60	10	15	100

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THE UNIVERSITY OF CHICAGO  
DEPARTMENT OF CHEMISTRY  
5700 S. UNIVERSITY AVENUE  
CHICAGO, ILLINOIS 60637

**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**E-COMMERCE**  
**(MAJOR COURSE)**

**C. No.: UMJBCT461**  
**Credit: 04**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in May 2024, 2025 and 2026)*

**Objective:** To provide knowledge to students about the use of E-commerce in day-to-day business world.

**Learning outcomes:** After completing the course, the student shall be able to-

1. understand the basics of e commerce;
2. familiarise with various online business transactions;
3. identify and understand the emerging modes of e-payment; and
4. understand the importance of security, privacy and legal issues of e-commerce.

**UNIT-I INTRODUCTION AND PLANNING ONLINE BUSINESS**


Nature, scope, advantages, functions and constraints of e-commerce; Types of e-commerce: B2B, B2C, C2C and C2B; Different types of online intermediaries; Business models, E-Commerce: Pure online vs Brick and click business; Web site design, Web site as a market place; Requirements for an online business design.

**UNIT-II ONLINE BUSINESS TRANSACTIONS**

Meaning, advantages and disadvantages of transacting online; E-commerce applications in various industries like banking, insurance; Framework of e-commerce; Online marketing: features, benefits and problems; Online services (financial, travel and career); Online learning (publishing and entertainment); Online shopping (Amazon, Snapdeal, Flipkart, etc.).

**UNIT-III ELECTRONIC PAYMENT SYSTEM**

Concept, features and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money, its features, usage and distinction between various methods of e payments); E-Wallet: Meaning and application; E-Cash and innovative payment methods; Online banking (concepts, importance, electronic fund transfer); Risks involved in e-payments.

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**E-COMMERCE**  
**(MAJOR COURSE)**

**C. No.: UMJBCT461**  
**Credit: 04**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

**UNIT- IV SECURITY AND LEGAL ASPECTS**

Security: Need and concepts; Security threats in e commerce environment (security intrusions and breaches); Attacking methods like hacking, sniffing; Technology solutions: encryption (meaning, features and need); Cyber laws; Relevant provisions of Information Technology Act, 2000; Digital signature; Penalties and adjudication; Offences and cyber-crimes.

**Books Recommended**

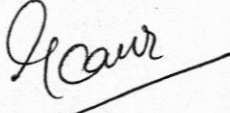
1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-Commerce: Strategy, Technology and Applications, McGraw Hill Education
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, McGraw Hill Education
4. P.T. Joseph, E-Commerce: An Indian Perspective, PHI Learning
5. K.K. Bajaj and Debjani Nag, E-Commerce, McGraw Hill Education
6. T.N. Chhabra, E-Commerce, Dhanpat Rai & Co.
7. Sushila Madan, E-Commerce, Taxmann.

**Note for Paper Setting**

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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**ENTREPRENEURSHIP DEVELOPMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT 462**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examinations to be held in May 2024, 2025 and 2026)*

**Objective:** To provide exposure and develop the skills of the students regarding entrepreneurial culture so that they can set and manage their own small units.

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

1. understand the concept of entrepreneur and entrepreneurship;
2. know the role of EDPs and State in fostering entrepreneurial growth;
3. develop understanding of MSMEs and its role in economic development; and
4. gain knowledge about varied project and financial related aspects for initiating new venture.

**UNIT-I INTRODUCTION TO ENTREPRENEUR AND ENTREPRENEURSHIP**

Entrepreneur: Meaning, characteristics, types, functions; Entrepreneurial traits; Entrepreneur, Intrapreneurs and professional manager; Entrepreneurship: concept, factors responsible for emergence of entrepreneurship; Emergence of entrepreneurial class; Relevance of entrepreneurship in career growth; Theories of entrepreneurship (Hawley, Knight and Schumpeter), Psychological theories-Maslow's and Mc Clelland's Motivation Theories; Problems in the growth of entrepreneurship; Misconceptions and myths about entrepreneurship.

**UNIT-II ENTREPRENEURIAL BEHAVIOUR AND ENTREPRENEURIAL DEVELOPMENT PROGRAMME**

Entrepreneurial Behaviour: Concept, characteristics; Reasons for promoting entrepreneurs; Entrepreneurial Development Programme: Concept and objective of EDPs, features of a sound EDP; Role of state in fostering entrepreneurial development: NSIC, SSI and DICs; Start up: Concept, pillars of start-up India, support of government for start-up; Women entrepreneurship: Need, advantages and problems faced by women entrepreneurs (Case study- Any one successful Indian woman entrepreneur).



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**(BUSINESS STUDIES)**  
**ENTREPRENEURSHIP DEVELOPMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT462**  
**Credits: 4**  
**Time: 3 Hours**  
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**Continuous Assessment = 10**  
**Tutorial Examination\* = 15**  
**Tutorial Hours = 30**

**UNIT- III ENTREPRENEURIAL SUSTAINABILITY**

Entrepreneurship Sustainability: Meaning, features, significance; Drivers; Public and private system of stimulation, support and sustainability of entrepreneurship, Venture capital – Meaning, feature, types, stages of venture capital, sources of venture capital; Role of self-help group in sustaining the small ventures; Concept, role and functions of business incubators, angel investors, private equity funds. Technology-benefits of technology to entrepreneurial unit, elements of selection of technology, government scheme for technology up gradation.

**UNIT-IV PROJECT AND FINANCIAL ANALYSIS**

Project: Concept, characteristics, classification; Project report: Meaning, formulation of project report; Project design: Importance, process constraints, techniques; Project life cycle; Project appraisal; need, elements and methods of project appraisal; Financial Analysis: Types, and limitations of financial analysis; Ratio analysis: Significance, limitations and classification of ratio analysis; Break Even Analysis: Components and methods; Profitability analysis: Characteristics and steps in analysis; Social Cost Benefit Analysis: Concept and approaches.

**Books Recommended**

1. Agarwal, P. and Kaur, A. Entrepreneurship and Small Business, Vikas & Co., New Delhi.
2. Desai, V. Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.
3. Gupta, C.B. Entrepreneurial Development in India, Sultan Chand Publishers, New Delhi.
4. Gupta, C.B. and Khanka, S.S. Entrepreneurship and Small Business Management, Sultan Chand Publishers, New Delhi.


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**UNIVERSITY OF JAMMU**  
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**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**MARKETING MANAGEMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT463**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

*(Syllabus for the examination to be held in May 2024, 2025 and 2026)*

**Objectives:** This objective of the course is to create an in depth understanding of the marketing management as well as help the students to understand the modern realities of marketing to ensure its applications in modern business.

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

1. learn the basic marketing concepts, challenges, ethics and environmental conditions affecting marketing decisions of a firm;
2. understand various aspects of market research;
3. take effective decisions for launching new products and understand the implications of different service marketing strategies; and
4. develop skills to understand pricing strategies, distribution channels and design the promotion-mix strategies.

**UNIT- I INSIGHT INTO THE MARKETING**


Meaning, nature and scope of marketing; Core marketing concepts; Marketing orientations; Holistic marketing; Marketing mix; Marketing environment; Marketing challenges; Marketing management tasks; Marketing plan; New marketing realities: Technology, globalization and social responsibility.

**UNIT- II MARKETING RESEARCH AND INFORMATION SYSTEM**

Market research: Concepts, features and significance; Stages in marketing research; Sources of data collection: Primary and Secondary; Data Processing and analysis; Market reports; Test marketing; Marketing information system: Meaning and components; Concept and Bases of Market Segmentation, Concept and Strategies for Market Targeting and Market Positioning.

**UNIT-III PRODUCT AND PRICING STRATEGIES**

Product concept, classification of products; Product life cycle; New product development; Pricing: Concept; Pricing objectives; Pricing strategies; Factors considered when setting prices; Distribution channels functions: Meaning and factors influencing distribution channel decision; Promotion: Meaning and methods.

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**MARKETING MANAGEMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT463**  
**Credits: 4**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

**UNIT-IV EMERGING MARKETING AREAS**

Customer Relationship Marketing; Rural Marketing; New trends in marketing and their importance: Neuro marketing, Viral marketing, Guerrilla marketing, Niche marketing; Relationship marketing, Evolution of Marketing and New Technologies: On-line marketing, E-mail marketing, Content Marketing and Mobile marketing; Role of information technology in marketing.

**Books Recommended**

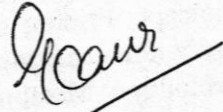
1. Philip Kotler and Gary Armstrong, Principles of Marketing, Englewood Cliffs, Prentice Hall
2. Rajan Saxena, Marketing Management, Tata-McGraw Hill, New Delhi.
3. N.R. Nair, S.R. Nair, Marketing, Sultan Chand and Sons
4. Marchand and Vardharajan, Introduction to Marketing, Vikas Publishing House.
5. Mon Dell and Larry Rosenberg, Marketing, Prentice Hall of India Ltd, New Delhi
6. Philips Kotler, Marketing Management, Pearson Education.

**Note for Paper Setting**

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

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

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

  
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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**LEADERSHIP AND TEAM MANAGEMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT464**

**Credit: 04**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Assessment = 60**

**Continuous Assessment = 10**

**Tutorial Examination = 15**

**Tutorial Hours = 30**

*(Syllabus for the examinations to be held in May 2024, 2025 and 2026)*

**Objective:** This course is to create an indepth understanding of the concept of leadership and team building as well as help the students to examine leadership in contemporary context and learn principles of building highly effective teams.

**Learning Outcomes:** After completing the course, the students shall be able to-

1. understand the basics of leadership;
2. learn theoretical and practical knowledge to evaluate skills, styles and strategies required to become a successful leader;
3. understand the working of various teams in organisations; and
4. discuss the contemporary issues in the business.

#### **UNIT-I LEADERSHIP**


Introduction to leadership: Roles, functions and characteristics of a leader; Evolution and growth of leadership; Ethical leadership, culture and leadership; Transactional and transformational leadership; Types, styles and attributes of leadership; Emerging trends in leadership.

#### **UNIT-II GROUP DECISION**

Nature, types of groups; Group dynamics: group cohesion, group roles, group norms, threat to group effectiveness; Managing group and inter group dynamics; Managing culturally diverse groups; Group decision making; Power and influence in teams; Leadership and Team empowerment: Challenges in team decision, Team Dynamics.

#### **UNIT-III TEAM BUILDING**

Concept, characteristics, types of teams; Characteristics of effective team; Team formation; Team building; Stages of team development; Collaborative communication in teams; Problem solving and conflict resolution in teams; Evaluation and problems of team management; Team management challenges and solutions.

  
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**UNIVERSITY OF JAMMU**  
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**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**LEADERSHIP AND TEAM MANAGEMENT**  
**(MAJOR COURSE)**

**C. No.: UMJBCT464**  
**Credit: 04**  
**Time: 3 Hours**  
**Max. Marks: 100**

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

**UNIT-IV EMERGING TRENDS IN LEADERSHIP**

Technical Competencies that are concerned with the effective use of IT systems and computers, Women in leadership; Leadership Skills- Coaching and Mentoring; Leadership and Social media. Practical case studies can be used in teaching various units.

**Books Recommended**

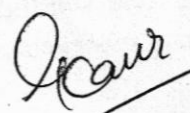
1. Luthans, F. Organisational Behaviour, McGraw- Hill International Editions.
2. Robbins, S.T, Judge, T.A, & Hasam, E.S. Organisational Behaviour, Pearson.
3. Singh, K. Organisational Behaviour Texts and Cases, India: Pearson.
4. Hersey, P. K., Blanchard, D., Johnson, D. Management of Organisational Behaviour Leading Human Resources, Pearson Education.

**Note for Paper Setting**

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

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

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**UNIVERSITY OF JAMMU**  
**B.COM. 4<sup>th</sup> SEMESTER**  
**NATIONAL EDUCATION POLICY (FYUP)**  
**(BUSINESS STUDIES)**  
**FUNDAMENTALS OF MARKETING**  
**(MINOR COURSE)**

**C. No.: UMIBCT461**

**Credits: 4**

**Time: 3 Hours**

**Max. Marks: 100**

**Internal Assessment = 15**

**External Examination = 60**

**Continuous Assessment = 10**

**Tutorial Examination\* = 15**

**Tutorial Hours = 30**

*(Syllabus for the examination to be held in May 2024, 2025 and 2026)*

**Objectives:** 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.

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

1. learn the basic marketing concepts, challenges, ethics and environmental conditions affecting marketing decisions of a firm.
2. understand various aspects of market research.
3. take effective decisions for launching new products and understand the implications of different service marketing strategies.
4. develop skills to understand pricing strategies, distribution channels and design the promotion-mix strategies.

**UNIT-I UNDERSTANDING MARKETING**

Marketing: Meaning, scope and significance of marketing; Concepts of marketing; Marketing environment; Marketing challenges; Marketing mix; Marketing ethics and Social responsibility; Marketing management tasks; Marketing plan.

**UNIT-II MARKETING RESEARCH AND INFORMATION SYSTEM**

Market research: Concepts, features and significance; Stages in marketing research; Sources of data collection: Primary and Secondary; Data Processing and analysis; Market reports; Test marketing; Marketing information system: Meaning and components; Concept and Bases of Market Segmentation, Concept and Strategies for Market Targeting and Market Positioning.

**UNIT-III PRODUCT AND PRICING STRATEGIES**

Product concept, classification of products; Product life cycle; New product development; Pricing: Concept; Pricing objectives; Pricing strategies; Factors considered when setting prices; Services: Concept and characteristics; Service mix.



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**(BUSINESS STUDIES)**  
**FUNDAMENTALS OF MARKETING**  
**(MINOR COURSE)**

**C. No.: UMIBCT461**  
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**Tutorial Hours = 30**

**UNIT-IV MARKETING CHANNELS AND PROMOTION**

Marketing channels: Concept and role; Major channels alternatives; Types of intermediaries; Marketing communication: Concept, role and significance; Communication mix: Concept and significance.

**Books Recommended**

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
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*Jaur*

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