



UNIVERSITY OF JAMMU

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

Academic Section

Email: academicsectionju14@gmail.com

NOTIFICATION (23/September/Adp./91)

Reference: - Academic Council Resolution No-3.39 Dated: 19-07-2023

It is hereby notified for the information of all concerned that the Vice-Chancellor, in anticipation of the approval of the Academic Council, is pleased to authorize the adoption of the Syllabi and Courses of Study of **Master Degree Programme in Commerce** through **Online Mode** of Semesters **Ist, IInd, IIIrd and IVth** under the **Choice Based Credit System** offered in the **Directorate of Distance & Online Education (DD&OE)** (as given in the annexure) for the examinations to be held in the years as per the details given below:

Subject	Semester	for the examination to be held in the years
Commerce	Semester-I	December 2023, 2024 and 2025
	Semester-II	May 2024, 2025 and 2026
	Semester-III	December 2024, 2025 and 2026
	Semester-IV	May 2025, 2026 and 2027

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

Sd/-
DEAN ACADEMIC AFFAIRS

No. F. Acd/II/23/10318 - 10328.

Dated: 22-09-2023

Copy for information and necessary action to:

1. Dean, Faculty of Business Studies
2. Director, Directorate of Distance & Online Education (DD&OE)
3. HOD/Convener, Board of Studies in Commerce
4. Sr. P.A. to the Controller of Examinations
5. All members of the Board of Studies
6. Confidential Assistant to the Controller of Examinations
7. I/C Director, Computer Centre, University of Jammu
8. Deputy Registrar/Asst. Registrar (Conf. /Exams. PG)
- ✓ 9. Incharge, University Website for Uploading of the notification along with syllabi.

Sumita Sharma
Deputy Registrar (Academic) 22/9/23
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22/09/23
Tolay
22/09/23

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UNIVERSITY OF JAMMU, JAMMU

SYLLABUS

MASTER OF COMMERCE (M.COM)

ONLINE PROGRAMME

(UNDER CHOICE BASED CREDIT SYSTEM)

DIRECTORATE OF DISTANCE & ONLINE EDUCATION

(DD&OE)

2023-2027

Dr. Ashok Kumar

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(Just Jyoti)
 HOD Commerce
Dr. Jeevan jyoti
(Prof. Sandeep Tandon)
 Avanti
Neelkhantra

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 Dr. Anand Das

MASTER OF COMMERCE (M.COM.)

1. INTRODUCTION


M.Com. Programme aims to equip students with the knowledge, skills and competence to develop in them problem-solving aptitude towards the business and service issues; to meet challenges of the modern day-to-day business organizations and to mould them into future visionaries, management leaders and responsible citizens. The courses of M.Com. programme have been consistently revised and designed to promote better understanding in the students of the contemporary issues confronting the business world and the economy as a whole and instil in them the knowledge and capability of understanding the business world and its complexities. The programme helps in understanding traditional and non-traditional systems, policy framework and strategies needed to administer therapid changes in an organisation's globally-oriented framework.

To accomplish its programme objectives, Department of Commerce provides a conducive environment that holistically engages students in comprehending and building sound theoretical foundation, research orientation, developing entrepreneurial skills; and formulating business operations.

2. STRUCTURE OF M.COM.

The M.Com. programme structure offers a deep dive into various facets of management and organisational development through integration of cross-cutting concepts and incorporation of relevant topics which accompany the dynamism attached to the business world. The overall structure of the course has been changed in the light of dynamic market changes to widen the scope and depth of the courses offered in the M.Com. The contents of the courses have been improved to provide an insight of research in functional areas like marketing, financial and human resources and other allied and interdisciplinary areas. The courses have been designed in line with outcome-based approach which requires specification of Course Outcomes and Course Learning Outcomes.

In the new structure, as per the area of interest, the students are required to choose two optional groups- one major group and one minor group, in the beginning of second year of the study. The structure for the groups has been designed with an intent to provide advanced level of specialisation in the respective field. The major group consists of four papers and minor group consists of two papers to be studied in third and fourth semesters in one of the three areas of finance & accounting; marketing and HRM. Under



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Choice Based Credit System, students will also study Open Elective courses offered by other departments of the University and MOOC. The contents of existing courses too have been revised in view of their contemporary requirements and relevance.

3. M.COM. PROGRAMME – COURSES

SEMESTER I

S.No.	Course code	Course title	Credits	Nature of Course
1	PSCOTC150	Financial Reporting	4	CORE
2	PSCOTC151	GST Law and Practice	4	
3	PSCOTC152	Organisational Behaviour	4	
4	PSCOTC153	Managerial Economics	4	
5	PSCOTC154	Business Statistics	4	
6	PSCOTC160	Seminar	4	
Total credit				24

SEMESTER II

S.No.	Course code	Course title	Credits	Nature of Course
SEMESTER SECOND				
1	PSCOTC250	Advanced Accounting	4	CORE
2	PSCOTC251	Strategic Management	4	
3	PSCOTC252	Financial Management	4	
4	PSCOTC253	Human Resource Management	4	
5	PSCOTC254	Marketing Management	4	
6	PSCOTC260	Summer Training Project Report	4	
Total credit				24

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SEMESTER III

S.No.	Course code	Course title	Credits	Nature of Course
1	PSCOTC350	Entrepreneurship and New Ventures	4	CORE
2	PSCOTC351	Business Research Methods	4	
3	PSCOTC360	Corporate Presentation	4	

ONE OF THE THREE GROUPS

Finance & Accounting

1	PSCOTFC352	Financial Markets and Institutions	4	MAJOR MINOR (Any one of the two)
2	PSCOTFC353	Investment Management	4	
3	PSCOTFE354	Advanced Cost Accounting	4	
4	PSCOTFE355	Behavioural Finance	4	

Marketing

1	PSCOTMC352	International Marketing	4	MAJOR MINOR (Any one of the two)
2	PSCOTMC353	Services Marketing	4	
3	PSCOTME354	Consumer Behaviour	4	
4	PSCOTME355	Retail Management	4	

HRM

1	PSCOTH352	Strategic HRM	4	MAJOR MINOR (Any one of the two)
2	PSCOTH353	HRD	4	
3	PSCOTHE354	Management of Transformation	4	
4	PSCOTH355	Knowledge Management	4	

OPEN COURSE (For other than Commerce Students)

1.	PSCOTOC356	Financial Policies and Practices	4	
Total credit			28	

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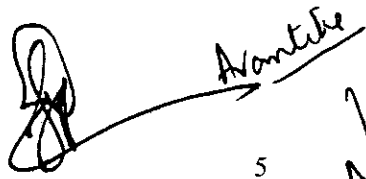
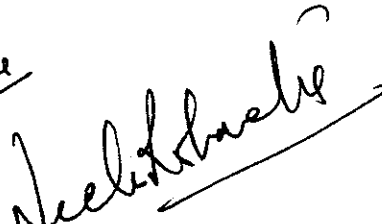
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SEMESTER IV

S. No.	Course Code	Course Title	Credits	Nature of Course
1	PSCOTC450	International Business	4	CORE
2	PSCOTC451	E-Commerce	4	
3	PSCOTC460	Comprehensive Viva-Voce	4	
ONE OF THE THREE GROUPS				
Finance & Accounting				
1	PSCOTFC452	International Finance	4	MAJOR
2	PSCOTFC453	Management Control System	4	
3	PSCOTFE454	Financial Planning	4	MINOR (Any one of the two)
4	PSCOTFE455	Financial Econometrics	4	
Marketing				
1	PSCOTMC452	Brand Management	4	MAJOR
2	PSCOTMC453	Strategic Marketing	4	
3	PSCOTME454	Business-To-Business Marketing	4	MINOR (Any one of the two)
4	PSCOTME455	Supply Chain Management	4	
HRM				
1	PSCOTHC452	Legal and Social Security	4	MAJOR
2	PSCOTHC453	Performance Management and Reward System	4	
3	PSCOTHE454	Talent Management	4	MINOR (Any one of the two)
4	PSCOTHE455	International Human Resource Management	4	
OPEN COURSE				
1	PSCOTOC456	Creativity and Innovation	4	
Total credit				28
GRAND TOTAL CREDIT: 104				



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UNIVERSITY OF JAMMU
M.COM Semester - 1st
SUBJECT: FINANCIAL REPORTING
Course No: PSCOTC150

100Time: 3 Hours
Credit: 4

Maximum Marks:
a) Minor 1: 15
b) Minor 2: 15
c) Major: 70

Syllabus for the examinations to be held in Dec. 2023, 2024 & 2025

COURSE OBJECTIVES

1. To sensitise the students about the problems of accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements.
2. To make the students familiar with the financial reporting standards issued by IASB and its application in India.
3. To develop an understanding among the students about the various forms of reporting (other than financial statements) and accounting for special transactions and apply such knowledge in problem solving.
4. To provide the students a thorough grounding of forensic accounting, creative accounting & environmental accounting and preparation of financial reports with their analysis for decision making and control.

COURSE OUTCOMES

After the completion of this course, the student will be able to:

1. gain the skill of using accounting information as a tool in applying solutions for managerial problems, evaluating the financial performance, interpreting the financial structure and analysing general purpose financial reports;
2. acquire the ability to integrate and solve problems in practical scenarios on Accounting Standards, Guidance Notes and Indian Accounting Standards for deciding the appropriate accounting treatment and formulating suitable accounting policies;
3. evaluate different types of performance measurement systems in accounting and commonly used financial control systems;
4. combine practice and theoretical knowledge of financial accounting and develop awareness of emerging trends in financial accounting; and
5. demonstrate proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

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M.COM Semester - 1st Session December 2023, 2024 & 2025
Course no: PSCOTC150; Subject: Financial Reporting

UNIT –I INTRODUCTION

Basics of reports, essential requirements of a good report, steps for making the report more effective; Financial reporting: Nature, importance and objectives; Types of financial reporting; Users of financial reporting; Process of financial reporting; Difference between financial reporting and management reporting; Issues and challenges in financial reporting with special reference to published financial statements; Financial reporting for management-top level management, middle level management and lower level management; Guiding principles for reporting to different levels of management; Financial reporting practices in Indian companies.

UNIT-II FINANCIAL REPORTING STANDARDS

Accounting Standards: Basics of accounting standards; Areas where accounting standards needs to be framed; Procedures for setting Indian and International accounting standards; Overview of international financial reporting standards (IFRS); International financial reporting standards issued by the IASB; Structure of IFRS; Process of IFRS; Problems in understanding and application of IFRS; IFRS adoption or convergence in India.

UNIT-III CORPORATE REPORTING

International financial reporting qualities; Objectives of corporate financial reporting; Development of financial reporting objectives: Accounting Principle Board (APB, Statement No. 4); Financial Accounting Standard Board (FASB, Concept No.1): True-blood report and Stamp report objectives; Specific purpose reporting; Reporting by diversified companies - Segment reporting: Nature, objectives and problems; Disclosure requirements of different users group of segment reporting; Interim reporting: Nature, objectives, problems and suggestions to improve interim reporting; Harmonisation in reporting: Nature, need, benefits and obstacles in convergence and harmonisation; Suggestions for increased convergence and harmonisation; Corporate governance reporting; Value added reporting and HR Reporting.

UNIT-IV DEVELOPMENT IN FINANCIAL REPORTING

Creative accounting: Basics, methods, types and importance; Forensic accounting: Nature and essentials of forensic accounting; Functional areas of forensic accounting; Forensic accounting in India; Environment accounting: Nature, need of environmental accounting; Scope of environmental accounting; Forms of environmental accounting; Elements of environmental accounting; Advantages of environmental accounting; Mechanism of environmental accounting; Social accounting: Nature, features, needs and benefits; Social accounting and audit practices in TATA.

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M.COM Semester - 1st December 2023, 2024 & 2025
Course no: PSCOTC150; Subject: Financial Reporting

Suggestive Readings

1. Lal, J. Financial Reporting- Theory and Practices. Taxmann, New Delhi.
2. David, F. H. Corporate Financial Reporting, Text and Cases. Irwin Publications, New Delhi.
3. Lal, J. Accounting Theory –Himalaya Publications House, New Delhi.
4. Steven M. Bragg: The Vest-Pocket IFRS, John Wiley Publications, Hoboken, New Jersey.
5. Gupta, S. K. Contemporary Issues in Accounting. Kalyani Publishers, New Delhi.

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

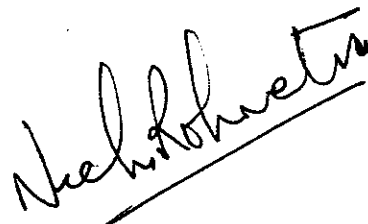
Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)





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UNIVERSITY OF JAMMU
M.COM Semester - 1st
SUBJECT: GST LAW AND PRACTICE
Course no: PSCOTC151

Maximum Marks: 100

Time: 3 Hours

Credit: 4

a) Minor I: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in Dec. 2023, 2024 & 2025

COURSE OBJECTIVES

1. To give an overview of the concept of GST.
2. To acquaint the students with provisions of input tax credit and payment of GST.
3. To impart knowledge about procedure compliances under GST.
4. To familiarise students with impact of GST on specific sectors and compensation to the states.

COURSE OUTCOMES

After the completion of this course student will be able to:

1. understand the background for introduction of GST in India;
2. know about eligibility and conditions for availing input tax credit;
3. learn about registration requirements, maintenance of books of accounts and assessment under GST; and
4. understand impact of GST and compensation to states on account of any loss that occurs due to introduction of GST in the states;
5. acquire knowledge about recent changes taking place in GST Law.

UNIT-I INTRODUCTION TO GOODS AND SERVICES TAX

Concept; Genesis of GST in India; Legislative framework of GST; Advantages of GST; Composition scheme; Reverse charge mechanism; Exemption from GST; Supply: meaning, scope, composite and mixed supply, time and value of supply; Import and export of goods and services under GST; Impact of GST on E-commerce marketplace sellers; E-way bill.

UNIT-II INPUT TAX CREDIT AND PAYMENT OF GST

Eligibility and conditions for taking input tax credit; Apportionment of credit and blocked credits; Credit in special circumstances; Distribution of credit by input service distributor; Recovery of Credit; Reversal of credit; ITC Utilisation; Tax Invoice; Credit Notes; Debit Notes Electronic Cash Ledger; Electronic Credit Ledger; Electronic liability ledger; Manner of payment of tax-Tax Deduction at Source; Collection of Tax at Source; Refunds.

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A. Venkatesh

Neelesh Kumar

M.COM Semester - 1st Session December 2023, 2024 & 2025
Course no: PSCOTC151 (GST Law and Practice)

UNIT-III PROCEDURAL COMPLIANCE UNDER GST

Registration: Person liable, compulsory registration, deemed registration person not liable, procedure, casual taxable person, non-resident taxable person, amendment of registration, cancellation of registration, revocation of cancellation; Furnishing details of supplies; Returns; Accounts and records; Assessment: Overview of various types of assessment.

UNIT-IV IMPACT OF GST ON INDUSTRY AND COMPENSATION TO STATES

GST impact on Health care services; GST impact on Hotels and restaurants; GST impact on education and commercial coaching/training; GST impact on services and service providers; GST impact on exports and special economic zones; GST impact on Goods transport agency; Compensation to states: levy and collection of cess, GST compensation fund, Compensation payable to states.

Suggestive Readings

1. GST Bare Act
2. Datey, V.S. GST Ready Reckoner, Taxmann, New Delhi.
3. GST Act with Rules and Forms- Taxmann, New Delhi.
4. Gupta, V and Gupta, N.K, GST- Law, Practice and Procedures, Bharat Publications, New Delhi.
5. Mehrotra, H.C and Agarwal, V.P, Goods and Service Tax, Sahitya Bhawan Publications, Agra

Note: Latest edition of the books may be preferred.

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

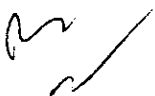
The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

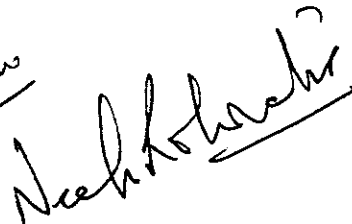
Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)



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UNIVERSITY OF JAMMU
M.COM Semester - 1st
SUBJECT: ORGANISATIONAL BEHAVIOUR
Course no: PSCOTC 152

Time: 3 Hours
Credit: 4

a) Minor I: 15
b) Minor II: 15
c) Major Test: 70

Syllabus for the examinations to be held in Dec. 2023, 2024 & 2025

COURSE OBJECTIVES

1. To familiarise the students with the conceptual framework of OB.
2. To impart knowledge about the dimensions of individual behaviour
3. To provide insight to the students about the importance of group behaviour in organisational setting.
4. To acquaint the students about contemporary issues in organisational context

COURSE OUTCOMES

After the completion of this course, the student will be able to:

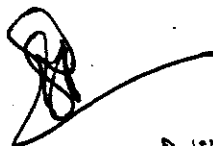
1. describe the evolution, growth and application of OB;
2. understand the individual differences on the basis perception, learning, personality, attitude & motivation;
3. relate group behaviour & work teams with performance of an organisation; and
4. apply the techniques of conflict management, organisational change & stress management;
5. to imbibe the need of organisational change for development.

UNIT-I INTRODUCTION

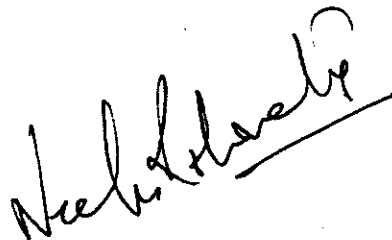
Concept of organizational behaviour (OB): Disciplines contributing to OB; Role and application of OB knowledge to management practices; Foundations of OB: Hawthorne experiments and human behaviour approach; Foundations of individual behaviour; OB models; Challenges and opportunities in OB.

UNIT –II DIMENSIONS OF INDIVIDUAL BEHAVIOUR

Perception: Concept , perception and sensation, perceptual process, perceptual selectivity, distortion in person's perception, managerial implications of perception and developing perceptual skills; Learning: Meaning and components of learning process, learning theories, reinforcement principle, OB modification; Personality: Meaning, theories of personality, determinants of personality, personality & behaviour; Attitudes: Concept , theories of attitude formation, factors in attitude formation, work attitude, attitude change; Motivation: Concept, motivation and behaviour, theories of motivation: McClelland's need theory, Alderfer's ERG theory, Vroom's expectancy theory.



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M.COM Semester - 1st; Session December 2023, 2024 & 2025
Subject: Organisational Behaviour; Course no: PSCOTC 152

UNIT-III GROUP BEHAVIOUR

Transactional Analysis (TA): Meaning, levels of self-awareness, ego states, life script, life positions, stroking, psychological games, benefits and uses of TA; Group behaviour: Meaning, types, five stage model of group development, informal and formal groups/organisations, group norms; group cohesiveness, group decision making & techniques for improving group decision making; Organisational committees, task force, quality circle, teams in organisation; Work teams: Types. effective team, team creation: Leadership theories: Trait, behavioural, situational.

UNIT –IV ORGANISATIONAL CONFLICT, EFFECTIVENESS AND CHANGE

Organisational conflicts: Concept and individual level conflict, inter-personal conflict, organisational level conflict and conflict management; Organizational culture: Concept, determinants, developing and sustaining organisational culture; Organisational climate and developing a sound organisational climate; Organisational effectiveness: Concept and approaches; Organisational change: Need, objectives and process in planned change, human reaction and resistance to change; Power and conflicts in organisations; Stress: Meaning, causes, effects and coping strategies for stress, work life balance.

Suggestive Readings

1. Steven, M. and Glina, V., Organizational Behaviour, Tata McGraw Hill Publishing Co.
2. Robbins, S. Organizational Behaviour, Prentice Hall India Pvt. Ltd., New Delhi.
3. Luthans, F. Organizational Behaviour, McGraw Hill Book Company, New Delhi.
4. Griffin, R. and Moorehead, G. Organizational Behaviour, Houghton Mifflin Co. Boston.
5. Hellreigel, D., Slocum, J.W. and Woodman, R.W. Organizational Behaviour, South Western College Publishing, Ohio.

Note: Latest edition of the books may be preferred.

Note for Paper Setters:

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The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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UNIVERSITY OF JAMMU
M.COM Semester - 1st
SUBJECT: MANAGERIAL ECONOMICS
Course no: PSCOTC153

Time: 3 Hours
Credit: 4

Maximum Marks: 100
a) Minor I: 15
b) Minor II: 15
c) Major Test: 70

Syllabus for the examinations to be held in Dec. 2023, 2024 & 2025

COURSE OBJECTIVES

1. To familiarise the students with the conceptual underpinning of managerial economics and demand analysis
2. To impart knowledge about the theory of consumer choice.
3. To provide insight to the students about the product theory and functions.
4. To aware students about the pricing practices in different market conditions.

COURSE OUTCOMES

After the completion of this course, the student will be able to:

1. understand the role of managerial economics in business contexts;
2. understand consumer choices and decisions;
3. how production theory helps the managers in determining short run and long run costs;
4. understand the price setting in varied market conditions; and
5. to develop managerial insights using economic principles for making decision under varied environmental constraints.

UNIT-I NATURE AND SCOPE OF MANAGERIAL ECONOMICS

Objective of the firm; Managerial economist's role and responsibilities; Fundamental economic concepts: Incremental principle, opportunity cost principle, discounting principle, equi-marginal principle, principle of time perspective; Demand Analysis: Individual and market demand functions; Law of demand, determinants of demand; Elasticity of demand: Price elasticity, income elasticity and cross elasticity; Supply function; Firm theory: Objectives and Theory of the growth of the firm: Marris Model.

UNIT-II THEORY OF CONSUMER CHOICE

Consumer Behaviour: Cardinal and ordinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques.

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M.COM Semester - 1st; Session December 2023, 2024 & 2025
Course no: PSCOTC153; Subject: Managerial Economics

UNIT-III PRODUCTION THEORY

Production function – production with one and two variable inputs, Stages of production; Economies of scale; Estimation of production function; cost theory and estimation; Economic value analysis; Short and long run cost functions -their nature, shape and inter-relationship; Law of returns to scale.

UNIT-IV PRICE DETERMINATION UNDER DIFFERENT MARKET CONDITIONS

Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, Duopoly, oligopoly and monopoly; Pricing Practices: Methods of price determination in practice: Pricing of multiple products; Price discrimination.

Suggestive Readings

1. Craig P.H and Cris, M. Managerial Economics. PHI Publication, New Delhi.
2. Dominick, S. Managerial Economics. Oxford University Press. New Delhi.
3. Ahuja, H.L. Managerial Economics. S. Chand Company, Delhi.
4. Baumol, W.J. Economics Theory and Operations Analysis. Prentice Hall, London.
5. Dwivedi D.N. Managerial Economics. Vikas Publishing House, Delhi.
6. Chopra O.P. Managerial Economics. Tata McGraw Hill, Delhi.
7. Varshney, R.L. and Maheshwari, K.L. Managerial Economics. Sultan Chand & Sons. New Delhi.
8. Joel. D. Managerial Economics. Prentice Hall of India, New Delhi.

Note: Latest edition of the books may be preferred.

Note for Paper Setters:

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Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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UNIVERSITY OF JAMMU
M.COM Semester - 1st

SUBJECT: BUSINESS STATISTICS

Course no: PSCOTC154

Maximum Marks: 100

Time: 3 Hours

Credit: 4

a) Minor I: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in Dec. 2023, 2024 & 2025

COURSE OBJECTIVES

1. To discuss the role of business statistics.
2. To understand the relevance of probability distributions and ANOVA.
3. To discuss the various methods of association of attributes and multiple regression equations.
4. To know the procedure of testing of hypothesis.

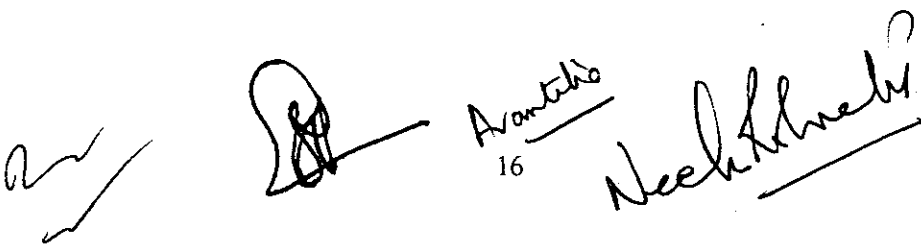
COURSE OUTCOMES

After the completion of this course, the students will be able to:

1. understand the relevance of statistics in business operations;
2. apply the probability and ANOVA for solving business problems;
3. able to use various methods of association of attributes, multiple correlation and regression analysis;
4. compute parametric and non-parametric tests for hypothesis testing; and
5. analyse the complex set of data through various statistical techniques for solving business problems.

UNIT-I OVERVIEW OF SAMPLING

Concept: Features, functions and role of business statistics; Sampling: concept, need, essentials, principles and process of sampling; probability and non-probability sampling techniques, sampling errors vs. non-sampling errors; effectiveness of Sampling; Determination of sample size; Sample distribution and standard error; Pilot and final Survey; Precautions in data collection.

The bottom of the page contains several handwritten signatures and initials. From left to right, there is a signature that appears to be 'Anant', a signature that appears to be 'Neel', and a signature that appears to be 'Neel' with a large flourish. Below the 'Neel' signature, the number '16' is written.

M.COM Semester - 1st; Session December 2023, 2024 & 2025
Course no: PSCOTC154; Subject: Business Statistics

UNIT-II PROBABILITY AND ANALYSIS OF VARIANCE

Concept and role of probability; Approaches of Probability: Classical, relative frequency; Subjective and axiomatic; Addition and multiplication theorem; Mathematical Expectation; Normal distribution: Concept, importance properties and constants; binomial distribution: Meaning, relevance, properties, constants; Poisson distributions: Meaning, constants and applications; Analysis of variance: Concept; Assumptions, one-way and two-way classifications.

UNIT-III ASSOCIATION OF ATTRIBUTES

Concept and terminology of association of attributes; Consistency of data; Association and disassociation; Methods of attributes: Comparison method, proportion method, Yule's coefficient of association, coefficient of colligation, coefficient of contingency; Partial correlation: Meaning, uses, limitations and computation of coefficients of partial correlation; Multiple correlation: Concept, advantages, disadvantages, computation of coefficients of multiple correlation: Concept and relevance of multiple regression, Computation of multiple regression equations, Shortcomings of regression analysis.

UNIT- IV HYPOTHESIS TESTING

Concept, types and procedure of setting hypothesis; Type I and Type II errors, Difference between Parametric and Nonparametric tests; Test of Significance for large samples; t- test - one sample t- test, independent sample t- test, dependent samples t- test; Chi- square test: Uses, steps and computation of Chi- square, Mann Whitney test and Kruskal Wallis test; Advantages and disadvantages of non-parametric tests.

Suggestive Readings

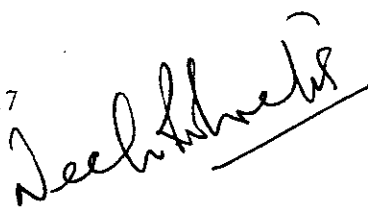
1. Levin, R.I. Robin, D.S. Statistics for Management, Prentice-Hall of India. New Delhi.
2. Aczel, A. D. Sounderpandian, J. Complete Business Statistics, Mc Graw Hill Publishing. New Delhi.
3. Anderson, S., W. Statistics for Business and Economics, Cengage Learning. New Delhi.
4. Kazmeir L. J. Business Statistics, Tata Mc Graw Hill. New Delhi.
5. Vohra, N. D. Business Statistics. Tata Mc Graw Hill. New Delhi.
6. Freund, J. E., Williams, F.M. Elementary Business Statistics – The Modern Approach. Prentice Hall of India Private Ltd., New Delhi.
7. Clave, B. S. Statistics for Business and Economics - Prentice Hall Publication, New Delhi

Note: Latest edition of the books may be preferred.




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Seetha



M.COM Semester - 1st; Session December 2023, 2024 & 2025
Course no: PSCOTC154; Subject: Business Statistics

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

The Question Paper shall be divided into **Four** sections.

Section A comprises of 10 MCQs of 1 Mark. All questions are compulsory. (10 x 1 = 10)

Section B comprises of 5 Questions of Short Answer type. Each question carries 3 Marks. All are compulsory. (5 x 3 = 15)

Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

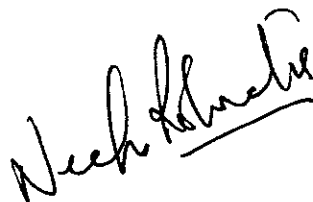
Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

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A. Vantika

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Neel Khatwani

UNIVERSITY OF JAMMU

M.COM

Semester - 1st

SEMINAR

Course No.: PSCOTC160

Maximum Marks: 100

Credit: 4

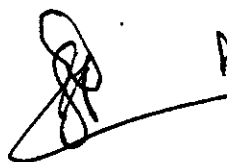
Syllabus for the examinations to be held in Dec. 2023, 2024 & 2025

Each candidate shall make preferably power point presentation on any topic of course/s studies at M.Com. 1st Semester. The said presentation would be evaluated by an Teacher-in-charge/subject expert/ mentor . Each candidate shall make such presentation before a group of about 30 students and assessment will be made on the following parameters.

- | | |
|-------------------------------|----------|
| 1. Contents of presentation: | 20 Marks |
| 2. Current knowledge: | 20 Marks |
| 3. Communication skill: | 20 Marks |
| 4. Quality of answers raised: | 20 Marks |
| 5. Quality of answers given: | 20 Marks |

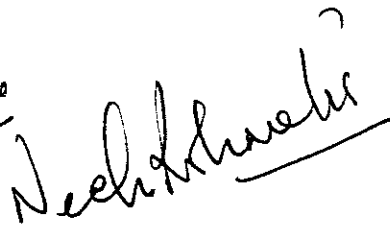
During the presentation no candidate can leave the online platform till the presentation of all the group candidates is complete. Moreover, concerned teacher ensure that no candidate would repeat the same presentation already made by somebody else in the seminar.





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SYLLABI
M.COM.
II SEMESTER

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UNIVERSITY OF JAMMU
M.COM Semester – 2nd
SUBJECT: ADVANCED ACCOUNTING
Course no: PSCOTC 250

Maximum Marks: 100

Time: 3 Hours

Credit: 4

a) Minor 1: 15

b) Minor II: 15

c) Major Test: 70

Syllabus for the examinations to be held in May 2024, 2025 & 2026

COURSE OBJECTIVES

1. To sensitise the students about the need for corporate merger and acquisitions for achieving fast growth and maximise shareholders value in the context of ever-increasing competition thrown up by liberalisation and globalisation of Indian economy.
2. To familiarise the students with the significance of rate of return on capital employed and financial evaluation of lease.
3. To make the students to develop knowledge of holding company accounts.
4. To make the students specialised in the preparation of cash flow and funds flow statements.

COURSE OUTCOMES

After the completion of this course, the students will be able to:

1. develop competencies in identifying opportunities/areas for mergers, demergers, amalgamations and takeovers etc., carrying out valuations involved therein, building up strategies for them and evaluating the post restructuring performance of the enterprise;
2. have deeper understanding of methods of valuation of profit for return on capital employed, financial evaluation of lease, methods of computing lease rentals and have greater confidence in their application;
3. prepare consolidated financial statements of holding and subsidiaries companies with appropriate accounting standards;
4. demonstrate knowledge of preparation of funds flow cash flow statements in accordance with generally accepted accounting principles through analysis and synthesis of information as well;
5. prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

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M.COM Semester – 2nd: Session May 2024, 2025 & 2026
Course no: PSCOTC 250 (Advanced Accounting)

UNIT-I FINANCING FOR EXPANSION (MERGERS AND ACQUISITIONS)

Basics of mergers and acquisitions; Nature and forms of expansion; Forms of combination; Economics/ Reasons of merger; Types of mergers; Legal and procedural aspects of mergers; Valuation of firms; Forms of financing a merger; Capital structure after merger and consolidations; Financial problems of merger and consolidations; Mergers in India; Ind AS 103- Business Combinations; SEBI (Substantial acquisition of shares and takeovers) Regulations, 2016; Computation of share exchange ratio. Pre-merger EPS and Post-merger EPS.

UNIT-II: VALUATION OF RATE OF RETURN ON CAPITAL EMPLOYED AND LEASE EVALUATION

Basics of return on capital employed; Significance of return on capital employed; Valuation of return on capital employed by net assets approach and liabilities approach method; Computation of profit for return on capital employed; Precautions to be taken while using return on capital employed; Lease evaluation- basics of leasing and types of leasing arrangements; Difference between financial lease and operating lease; Financial evaluation of lease from the point of view of lessee and lessor.


UNIT- III CONSOLIDATED FINANCIAL STATEMENTS

Basics of Holding Companies; Objectives, merits and demerits of Holding Companies; Rationale for Holding Companies; Advanced treatment of dividends, bonus shares, fictitious assets, unrealised profit, contingent liabilities and revaluation of assets; Treatment of goodwill already appearing in the books of Subsidiary Companies; Elimination of common transactions; Holding Companies having more than one subsidiary; Sale and purchase of shares in subsidiary company; Preparation of consolidated balance sheet.

UNIT- IV FUNDS FLOW AND CASH FLOW STATEMENT (Ind AS 7)

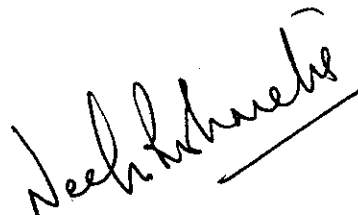
Basics of funds flow statement; Difference between fund flow statement and cash flow statement, fund flow statement and income statement; Advance treatment of investments, provision for taxation, proposed dividends, interim dividends and provision against current assets; Preparation of fund flow statement on working capital basis.

Cash flow statement- Basics; Advance treatment of extra ordinary items, interest and dividends, taxes on incomes, acquisitions and disposals of subsidiaries and other business units, foreign currency cash flows and non-cash transactions; Preparation of cash flow statement as per Ind AS 7.



Avantika

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Neel Kumar



M.COM Semester – 2nd: Session May 2024, 2025 & 2026
Course no: PSCOTC 250 (Advanced Accounting)

Suggestive Readings

1. Jain, S.P., & Narang, K.L. Advanced Accounting. Kalyani Publishers, New Delhi.
2. Sehgal, A., & Sehgal, D. Advanced Accounting. Taxmann, New Delhi.
3. Gupta, R.L. Advanced Accounts. Sultan Chand & Sons, New Delhi.
4. Shukla, Grewal & Gupta. Advanced Accounts. S. Chand, New Delhi.

Note: Latest edition of the books may be preferred.

Note for Paper Setters:

External (End Semester) Assessment will comprise of **70 Marks**.

The Question Paper shall be divided into **Four** sections.

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Section C will comprise of 5 Questions of 5 Marks with internal choice. (5 x 5 = 25)

Section D will comprise of 2 Questions of 10 Marks integrated questions. All questions shall be compulsory. (2 x 10 = 20)

M *A* *S* *Avantika* *23* *Neel Kumar*

UNIVERSITY OF JAMMU
M.COM Semester – 2nd

SUBJECT: STRATEGIC MANAGEMENT
Course no: PSCOTC 251

Time: 3 Hours
Credit: 4

Maximum Marks: 100
a) Minor I: 15
b) Minor II: 15
c) Major Test: 7

Syllabus for the examinations to be held in May 2024, 2025 & 2026

COURSE OBJECTIVES

1. To impart knowledge about state-of-the-art framework of strategic management.
2. To acquaint the students with external and internal dynamics of business and strategic alternatives.
3. To familiarise the students with structural and functional aspects of strategic implementation.
4. To recognise the complexities involved in strategic evaluation and contemporary issues in strategic management.

COURSE OUTCOMES

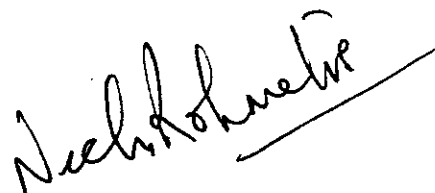
After the completion of this course, the students will be able to:

1. understand the conceptual framework of strategy and strategic management.
2. develop competency to analyse and evaluate the impact of internal and external forces on generating strategic alternatives and selection.
3. formulate structural design and strategic plans for implementation of strategy.
4. implement strategic evaluation & control techniques to achieve objectives.
5. design, implement and evaluate business strategy.

UNIT- I FUNDAMENTALS OF STRATEGIC MANAGEMENT

Strategy-Meaning, kinds & importance of strategy, shift from the term business policy to strategic management; Strategic management process; Vision, mission and philosophy; Schools of thought in strategic management; McKinsey 7s framework; Corporate planning-Meaning, process, benefits approaches, why corporate planning fails and pre-requisites for its success.


A. V. S. S.


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