

UNIVERSITY OF JAMMU

PO Box 100000 Jammu-180 001, Jammu & Kashmir
 (Ph: 0192 2342342, 2342343, 2342344, 2342345)

Academic Section

Dr. A. K. Sharma, Director, Jammu

NOTIFICATION (24/July/Adp.2024)

It is hereby notified for the information of all those members of the staff and students participating in the approval of the study programme, who are required to announce the adoption of the Year I and II courses of studies of the subject of Commerce (B.Com. Honours) VI, VII, VIII, and IX for Four Year course in Graduate Programme of Bachelor of Commerce (B.Com. Honours) as per the schedule given in the annexure to the notification to be issued in this regard as per the details given below:

S. No.	History of B.Com.	Semester	For the examinations to be held in this year
1.	Accounting and Finance	Semester IV	January 2024, 2025 and 2026
		Semester-VI	May 2025, 2026 and 2027
		Semester-VII	January 2026, 2027 and 2028
		Semester-VIII	May 2026, 2027 and 2028
2.	Business Regulations	Semester IV	December 2024, 2025 and 2026
		Semester-VI	May 2025, 2026 and 2027
		Semester-VII	December 2025, 2026 and 2027
		Semester-VIII	May 2026, 2027 and 2028
3.	Business Studies	Semester-V	January 2025, 2026 and 2027
		Semester-VI	May 2025, 2026 and 2027
		Semester-VII	December 2025, 2026 and 2027
		Semester-VIII	May 2026, 2027 and 2028

The syllabi of the courses is also available on the University website www.jammuuniversity.ac.in

DEAN, ACADEMIC STUDIES

No. UO/2024-2025/2025-2026

Dated: 24/7/24

Copy to be furnished and necessary action to:

1. Dean, Faculty of Engineering & Tech.
2. BBA/Commerce Board of Studies in Commerce
3. B.Com. Honours Board of Studies
4. All members of the Board of Studies
5. Controller of Examinations, Jammu
6. B.Com. Honours, Computer & Information Technology
7. Deputy Registrar, Registrar, Jammu
8. To be posted on the Website for information of all students.

(Signature)
 DEAN, ACADEMIC STUDIES

UNIVERSITY OF JAMMU
B.COM. 5th Semester
(ACCOUNTING AND FINANCE)

S. No.	Course Type	Course Code	Course Title	Credits	Marks				Total Marks	
					Theory		Practical/Tutorial			
					Mid Semester	End Examination	Assessment	Examination		
1.	Major Course	UMJBCT-501	Cost Accounting	04	15	60	10	15	100	
2.	Major Course	UMJBCT-502	Security Analysis and Portfolio Management	04	15	60	10	15	100	
3.	Major Course	UMJBCT-503	Working Capital Management	04	15	60	10	15	100	
4.	Major Course	UMJBCT-504	Accounting Standards	02	10	40	-	-	50	
5.	Minor Course	UMIBCT-501	Financial Literacy	04	15	60	10	15	100	
6.	Skill Enhance-ment Course	USEBCT-501	Summer Internship	02	-	-	-	-	50	

(BUSINESS REGULATIONS)

S. No.	Course Type	Course Code	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT-531	Income Tax Law & Practice	4	15	60	10	15	100
2.	Major Course	UMJBCT-532	Business Valuation	4	15	60	10	15	100
3.	Major Course	UMJBCT-533	Intellectual Property Laws	4	15	60	10	15	100
4.	Major Course	UMJBCT-534	Business & Sustainable Development	2	10	40	-	-	50
5.	Minor Course	UMIBCT-531	Innovation, Business Models & Entrepreneurship	4	15	60	10	15	100
6.	Skill Enhance-ment Course	USEBCT-501	Summer Internship	02	-	-	-	-	50

(BUSINESS STUDIES)

S. No.	Course Type	Course Code	Course Title	Credits	Marks				Total Marks	
					Theory		Practical/Tutorial			
					Mid Semester	End Examination	Assessment	Examination		
1.	Major Course	UMJBCT-561	Advertising Management	4	15	60	10	15	100	
2.	Major Course	UMJBCT-562	Customer Relationship Management	4	15	60	10	15	100	
3.	Major Course	UMJBCT-563	Wage and Salary Administration	4	15	60	10	15	100	
4.	Major Course	UMJBCT-564	Collective Bargaining and Negotiation	2	10	40	-	-	50	
5.	Minor Course	UMIBCT-561	Industrial Relations	4	15	60	10	15	100	
6.	Skill Enhancement Course	USEBCT-501	Summer Internship	2	-	-	-	-	50	

Praveen

UNIVERSITY OF JAMMU
B.COM. 5th Semester
(ACCOUNTING AND FINANCE)

S. No.	Course Type	Course Code	Course Title	Credits	Marks				Total Marks	
					Theory		Practical/Tutorial			
					Mid Semester	End Examination	Assessment	Examination		
1.	Major Course	UMJBCT-501	Cost Accounting	04	15	60	10	15	100	
2.	Major Course	UMJBCT-502	Security Analysis and Portfolio Management	04	15	60	10	15	100	
3.	Major Course	UMJBCT-503	Working Capital Management	04	15	60	10	15	100	
4.	Major Course	UMJBCT-504	Accounting Standards	02	10	40	-	-	50	
5.	Minor Course	UMIBCT-501	Financial Literacy	04	15	60	10	15	100	
6.	Skill Enhance-ment Course	USEBCT-501	Summer Internship	02	-	-	-	-	50	

Yours

UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
COST ACCOUNTING
(MAJOR COURSE)

C. No.: UMJBCT-501

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 Dec. 2024, 2025, 2026)

Objectives:

1. To provide the students with an in-depth knowledge of cost accounting;
2. To enable them to apply methods of pricing material issues and to assist management for taking appropriate decisions;
3. To gain knowledge about the methods of determinations of labour and machine hour rates; and
4. To create awareness regarding cost analysis under contract and process costing for decision making.

Learning Outcomes:

On completion of this course, the learner is expected to-

1. make comparison between cost accounting, financial accounting and management accounting;
2. have the ability to control purchase, storage and issue of materials;
3. develop competencies in classifying overheads and apply methods of determination of overhead rates; and
4. demonstrate knowledge about the contract costing and process costing.

UNIT I: BASICS OF COST ACCOUNTING

Cost Accounting-Meaning and definition; Development of cost accounting, functions, objectives, advantages and limitations of cost accounting, importance of cost accounting to business concern; Relationship between cost accounting, financial accounting and management accounting; Installing a cost accounting system; Essentials of a good cost accounting system; Cost concepts and classification; Preparation of cost sheet.

UNIT II: ACCOUNTING FOR MATERIAL

Concept, objectives and techniques of material control, accounting and control of purchase, storage and issue of materials; Methods of pricing material issues: FIFO, LIFO, simple average, weighted average method, replacement cost method, standard cost method, base stock method; Treatment of material losses.

UNIT III: ACCOUNTING FOR OVERHEAD

Labour Cost- Meanings of time keeping, time booking, idle time and labour turnover; Methods of wage payment; Essentials of a good wage plan, Incentive schemes: Taylor's differential piece rate system, Halsey plan, Rowan Plan; Fringe benefits; Practical problems on labour hour rate.

Overhead Costs-definition, classification of overheads: element-wise, functional and behavioural; Need for classifying into fixed and variable; Various types of overheads; Methods of determination of overhead rates; Practical problems on machine hour rate.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
COST ACCOUNTING

(Syllabus for the examinations to be held in Dec. 2024, 2025, 2026)

UNIT IV: CONTRACT AND PROCESS COSTING

Contract costing-meaning, feature; Work-in-Progress; Cost plus contract; Profit on incomplete contracts; Retention money in contract costing; Escalation clause; Accounting for material and plant used in a contract; Preparation of contract accounts, contractee's account and balance sheet. Process costing-meaning, features, process vs job costing, principles of cost ascertainment for materials, labour & overhead; Normal loss, abnormal loss and gain; Preparation of process accounts.

BOOKS RECOMMENDED

1. S. P. Jain K. L. Narang, Cost Accounting, Kalayani Publishers, New Delhi.
2. Shukla, Grewal & Gupta, Cost Accounts, S. Chand Publishers, New Delhi.
3. Kishore M. Ravi, Cost and Management Accounting, Taxmann Publications, New Delhi.
4. M. N. Arora, Cost and Management Accounting, Himalaya Publishing House, New Delhi.
5. R. L. Gupta, Advanced Accounts, Sultan Chand & Sons, 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: 60% weightage should be given to problems demanding numerical solutions.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
(MAJOR COURSE)

C. No.: UMJBCT-502

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 Dec. 2024, 2025, 2026)

Objectives:

1. To familiarise with the working of securities markets and the instruments traded therein;
2. To provide insights about the availability of various financial products and operations of stock exchanges in India;
3. To acquaint with the in-depth knowledge of the theory and practice of portfolio management and enable them to make sound investment decisions in the context of portfolio investment; and
4. To develop the art for selecting an asset mix based on investors time horizon and risk tolerance.

Learning Outcomes:

After completion of the course, the learner is expected to-

1. Explored to different avenues of investment;
2. Equipped with the knowledge of security analysis;
3. Apply the concept of portfolio management for the better investment; and
4. Invest in less risk and more return securities.

UNIT I: PORTFOLIO MANGEMNET AND PORTFOLIO ANALYSIS

Meaning of portfolio management, phases of portfolio management; Evolution of portfolio management; Role of portfolio manager; Meaning of portfolio analysis; Risk and return of portfolio-Diversification; Portfolios with more than two securities.

UNIT II: PORTFOLIO SELECTION

Selection of optimal portfolio; Need for revision-meaning of portfolio revision, portfolio revision strategies; Need for evaluation, evaluation perspective-meaning of portfolio evaluation; Measuring portfolio return-risk adjusted returns, differential return-Sharpe's, Treynor's and Jensen's measure for portfolios performance.

UNIT III: MODERN PORTFOLIO THEORY

The benefits of diversification, diversification and portfolio risk, portfolio return and risk, measurement of co movements in security returns, calculation of portfolio risk, efficient frontier, optimal portfolio; Capital Asset Pricing Model-assumptions-inputs required for applying CAPM, the capital market line, security market line, pricing of securities with CAPM.

J. Caur

UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

(Syllabus for the examinations to be held in Dec. 2024, 2025, 2026)

UNIT IV: EQUITY VALUATION

Balance Sheet techniques- book value, liquidation value, replacement cost, discounted cash flow techniques- dividend discount model, free cash flow model, relative valuation techniques- price-earnings ratio, price book value ratio, price-sales ratio.

BOOKS RECOMMENDED

1. V. K. Bhalla, Investment Management: Security Analysis and Portfolio Management, Sultan Chand, New Delhi.
2. Prasanna and Chandra, Investment Analysis and Portfolio Management, Mc Graw Hill Education, New Delhi.
3. Preeti Singh, Investment Management, Himalaya Publisher, New Delhi.
4. Francis and Archer, Portfolio Management, Prentice Hall of India.
5. L. C. Gupta, Stock Exchange Trading in India, Prentice Hall of India.
6. S. Kevin, Security analysis and Portfolio Management, PHI, 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

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
WORKING CAPITAL MANAGEMENT
(MAJOR COURSE)

C. No.: UMJBCT-503

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 Dec. 2024, 2025, 2026)

Objectives:

1. To familiarise with the concepts, need, classification and importance of working capital;
2. To provide insights about the relevance of current assets and current liabilities in the balance sheet;
3. To acquaint with the relevance and scope of inventory management; and
4. To generate awareness regarding the concept of accounts receivables management and factoring.

Learning Outcomes:

After completion of the course, the learner is expected to-

1. Develop competencies in determining the working capital requirement of a firm;
2. Have deeper understanding of working capital finance mix;
3. Exercise control over inventories and decide the optimum level of inventory in a firm; and
4. Demonstrate knowledge about the formulation of credit and collection policy.

UNIT I: INTRODUCTION

Meaning, concepts, need, classification and importance of working capital, objectives of working capital management; Over-capitalisation, under-capitalisation, zero working capital; Factors determining working capital requirements; Assessment and forecasting of working capital requirements; Relevance of current assets and current liabilities and their inter-relationship.

UNIT II: WORKING CAPITAL FINANCE

Financing of working capital-financing of permanent or short-term working capital, financing of temporary or short-term working capital; Working capital finance by banks; Determining the working capital finance mix; Approaches to financing mix – Hedging, conservative and aggressive approach; New trends in financing working capital by banks; Reports on working capital finance.

UNIT III: INVENTORY MANAGEMENT

Management of Inventory- Nature of inventories, need to hold inventories, objectives of inventory management, inventory management techniques, inventory management process, relevance and scope of inventory management; Deciding the optimum level of inventory in a firm, purpose and benefits of holding inventory; Inventory control system; Risk and cost of holding inventory.

UNIT IV: RECEIVABLES AND CASH MANAGEMENT

Receivable management-Meaning, features and objectives of receivable management; Factors determining the size of receivable management; Dimensions of Receivable management; Formulating credit and collection policy; Cash management: understanding the nature of cash; Motive for holding cash, managing cash collection and disbursements, investing surplus, cash in marketable securities, cash budgeting.

Acad

UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
WORKING CAPITAL MANAGEMENT

(Syllabus for the examinations to be held in Dec. 2024, 2025, 2026)

BOOKS RECOMMENDED

1. Khan and Jain, Financial Management, Tata McGraw Hill, New Delhi
2. Prasanna and Chandra, Fundamentals of Financial Management, Tata McGraw Hill, New Delhi.
3. R. P. Rustagi, Strategic Financial Management, Sultan Chand & Sons, New Delhi
4. G. S. Reddy, Financial Management-Principles and Practices, Himalaya Publishing House, New Delhi.
5. V. K. Bhalla, Financial Management, Anmol Publications, New Delhi
6. J. C. Van Horne, Financial Management Policy, Prentice Hall of India, New Delhi
7. J. K. Singh, 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
ACCOUNTING STANDARDS
(MAJOR COURSE)

C. No.: UMJBCT-504

Credits: 2

Time: 02:30 Hours

Max. Marks = 50

Internal Assessment = 10

External Examination = 40

(Syllabus for the examinations to be held in Dec. 2024, 2025, 2026)

Objectives:

1. To sensitise the students about the scope, stages and process of accounting standards and their applicability; and
2. To make the students familiar with the financial reporting standards issued by IASB and its application in India.

Learning Outcomes:

After successful completion of this course, the learner is expected to-

1. Apply specific accounting standards for the preparation and presentation of financial statements of various business entities; and
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.

UNIT I: BASICS OF ACCOUNTING STANDARDS

Accounting Standards-Meaning, objectives, benefits, scope; stages and process of standards settings in India; Accounting standards issued by ICAI; Compliance and applicability of accounting standards in India; The companies (Indian accounting standards) rules, 2015; Framework for presentation of financial statements (as per Accounting Standards).

UNIT II: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

International financial reporting standards-Meaning, history, objectives, scope; Structure of IFRS; Process of IFRS; Convergence of Indian accounting standards with IFRS; Current Status and Challenges; IASB-history, objectives, scope; FASB-history and its pronouncement; IFRS issued by IASB.

UNIT III: PRESENTATION AND DISCLOSURE BASED ACCOUNTING STANDARDS

Accounting standard 1 disclosure of accounting policies-Fundamental assumptions of accounting, nature of accounting policies, areas in which different accounting policies are encountered; Accounting standard 3 cash flow statement; Accounting standard 17 segment reporting; Accounting standard 18 related party disclosure.

Goaur

UNIVERSITY OF JAMMU
B.COM. 5TH SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
ACCOUNTING STANDARDS

(Syllabus for the examinations to be held in Dec. 2024, 2025, 2026)

BOOKS RECOMMENDED

1. Jawahar Lal, Corporate Financial Reporting – Theory and Practices, Taxmann.
2. Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso, Financial Accounting - IFRS Edition, John Wiley Publications.
3. Jawahar Lal, Accounting Theory, Himalaya Publication House.
4. Steven M. Bragg, The Vest Pocket IFRS, John Wiley Publications.
5. Shashi K. Gupta, Contemporary Issues in Accounting, 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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of two marks each.



UNIVERSITY OF JAMMU
B.COM. 5TH SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
FINANCIAL LITERACY
(MINOR COURSE)

C. No.: UMIBCT-501

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 Dec. 2024, 2025, 2026)

Objectives:

1. To develop understanding regarding different aspects of financial literacy such as savings, investment, taxation, and insurance;
2. To gain insights about banking products and services;
3. To understand the relevance and process of financial planning; and
4. To promote financial well-being.

Learning Outcomes:

On completion of this course, the learner is expected to-

1. Develop proficiency for personal and family financial planning;
2. Apply the concept of investment planning;
3. Have the ability to analyse banking and insurance products; and
4. Demonstrate knowledge about personal tax planning.

UNIT I: INTRODUCTION

Financial literacy- Meaning and importance; Components of financial literacy; Financial institutions- meaning, banking and non banking financial institutions, post offices; Investment: meaning, difference between investment and gambling; Principles of investment; Financial planning and budgets, family budget, business budget and national budget.

UNIT II: BANKING PRODUCTS AND SERVICES

Meaning and types of banks, various services offered by banks, types of bank deposit accounts, formalities to open various types of bank accounts, KYC norms; Various types of Loans- short-term, medium term and long term loans; Cashless banking, e-banking, ATM, debit and credit cards, banking Complaints.

UNIT III: FINANCIAL SERVICES FROM POST OFFICE

Post office savings schemes: Savings account, recurring deposit, term deposit, monthly income scheme, Kissan Vikas Patra, National Savings Certificates (NSC), PPF, Senior Citizen Savings Scheme, Sukanya Samridhi Yojana; Indian post payments bank -money transfer, money order.

UNIT IV: INSURANCES SERVICES

Life insurance- Life insurance policies, term insurance, endowment policies; Pension policies; Health insurance and its plans; ULIP; Property insurance; General insurance, types; Postal life insurance schemes; Housing loans, institutions providing housing loans; Pradhanmantri Awas Yojana-rural and urban; Understanding of Ponzi Schemes.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
FINANCIAL LITERACY

(Syllabus for the examinations to be held in Dec. 2024, 2025, 2026)

BOOKS RECOMMENDED

1. V. A. Avadhani, Investment Management, Himalaya Publishing House Pvt. Ltd., Mumbai.
2. P. Chandra, Investment Game: How to Win, Tata McGraw Hill Education, New Delhi.
3. R. Kothari, Financial Services in India: Concept and Application, New Delhi: Sage Publications.
4. B. E. Milling, The Basics of Finance: Financial Tools for Non Financial Managers, Indiana: Universe Company.
5. T. R. Jain & R. L. Sharma, Indian financial System, VK Global Publisher, 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
(Skill Enhancement Course)
SUMMER INTERNSHIP

C. No.: USEBCT-561

Credits: 2

Max. Marks = 50

Internal Evaluation = 25

External Evaluation= 25

(Syllabus for the examinations to be held in Dec. 2024, 2025, 2026)

Note:

Students of B. Com. 5th Semester have to compulsorily undergo summer training /field work for not less than 3 weeks. Each student enrolled shall be assigned a Mentor (faculty member) who will be in continuous touch with the student and agency providing summer training/field work. After completion of training, student will procure a certificate of training from the agency/field mentor. At the end of training/field work, student will submit a project report for the same. Internal evaluation will be of 25 marks and external evaluation will also be of 25 marks. External evaluation will be conducted by external examiner having not less than 10 years of experience in the Commerce discipline. On account of dearth of faculty members (less than three) or the location of respective college, it may be difficult to undertake summer training for B. Com. students in those peripheral colleges. Therefore, in such colleges where summer training cannot be undertaken, the fieldwork can be assigned to the students and group project report will be submitted and externally evaluated (maximum 5 students in a group).

Acawr

UNIVERSITY OF JAMMU
B.COM. 5th Semester

(BUSINESS REGULATIONS)

S. No.	Course Type	Course Code	Course Title	Credits	Marks				Total Marks
					Theory		Practical/Tutorial		
					Mid Semester	End Examination	Assessment	Examination	
1.	Major Course	UMJBCT-531	Income Tax Law & Practice	4	15	60	10	15	100
2.	Major Course	UMJBCT-532	Business Valuation	4	15	60	10	15	100
3.	Major Course	UMJBCT-533	Intellectual Property Laws	4	15	60	10	15	100
4.	Major Course	UMJBCT-534	Business & Sustainable Development	2	10	40	-	-	50
5.	Minor Course	UMIBCT-531	Innovation, Business Models & Entrepreneurship	4	15	60	10	15	100
6.	Skill Enhance-ment Course	USEBCT-501	Summer Internship	02	-	-	-	-	50

[Signature]

UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
INCOME TAX LAW AND PRACTICE
(MAJOR COURSE)

C. No.: UMJBCT-531
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 examinations to be held in Dec. 2024, 2025, 2026)

Objectives:

1. To understand fundamental income tax concepts, including key definitions, basis of charge, and rules for set-off and carry forward of losses;
2. To analyse salary components, including allowances, perquisites, and other related income, and calculate taxable income under salaries;
3. To determine and compute income from house property and capital gains, including rental values, deductions, and gains classifications; and
4. To compute income under business, profession and other sources, including assessment principles, accounting systems, and allowable and inadmissible expenses.

Learning Outcomes:

After completing the course, the student will be able to-

1. Develop an understanding of basic concepts of income tax;
2. Compute the income from salaries and claim the deductions and exemptions available;
3. Compute the income from house property;
4. Compute the income from capital gains; and
5. Compute the income from business, profession and other sources.

UNIT I: BASIC CONCEPTS OF INCOME TAX

Basic concept: Income, agricultural income, person, assesses and its types, assessment year, previous year, exempted incomes u/s 10; Basis of charge: Residential status and incidence of tax; Set off and carry forward of losses.

UNIT II: INCOME UNDER THE HEAD 'SALARIES'

Meaning and characteristics of salary; Provident funds and its types; Allowances and its types; Perquisites (Perks) and its types; Profits in lieu of salary, gratuity, commuted pension and leave encashment; Calculation of taxable income under the head salaries.

UNIT III: INCOME UNDER THE HEAD 'HOUSE PROPERTY AND CAPITAL GAINS'

House Property, types of rental values-ARV, MRV, FRV, ERV, NAV and Standard rent; Deduction u/s 24; Determination of annual value under let-out house and self-occupied house. Capital Gains: Meaning of capital assets and its types, short term capital gain, long term capital gain, indexing of cost of acquisition and improvement, net consideration; Computation of Income from house property; Computation of LTCG and STCG.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
INCOME TAX LAW AND PRACTICE

(Syllabus for examinations to be held in Dec. 2024, 2025, 2026)

UNIT IV: INCOME UNDER THE HEAD 'BUSINESS AND PROFESSION'

Meaning of business and profession; General principles governing assessment of business income, various systems of accounting; Expenses expressly allowed to be deducted; Inadmissible expenses; Professional receipts and professional payments; Computation of income under the head 'Business and Profession'. Income from other sources: General incomes, Specified incomes, Deductions allowed u/s 57, Computation of income under the head other sources.

BOOKS RECOMMENDED

1. Gaur and Narang, Income Law and Practice, Kalyani Publishers, New Delhi.
2. V. K. Singhania & M. Singhania, Students Guide to Income Tax, Taxman Publications, New Delhi
3. Garish Ahuja & Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, New Delhi.
4. Arvind Tuli & Neeru Chadha, Income Tax and Wealth Tax, Kalyani Pub., New Delhi
5. Chandra, Goyal, & Shukla, Income Tax and Practice, Pragati Prakashan, Delhi
6. Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand, 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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
BUSINESS VALUATION
(MAJOR COURSE)

C. No.: UMJBCT-532
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 Dec. 2024, 2025, 2026)

Objectives:

1. To understand the basics and different approaches of business valuation, along with practical corporate valuation processes;
2. To apply and interpret various DCF models, including enterprise and equity models, and understand their applicability and limitations;
3. To learn the best practices of relative valuation using equity and enterprise multiples and other non-DCF approaches; and
4. To address advanced valuation issues, including the valuation of various companies and intangible assets in different contexts.

Learning Outcomes:

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

1. Explain the purpose, scope and principles of business valuation and its relevance for various stakeholders;
2. Identify and compare the different approaches and methods of business valuation, such as income approach, market approach, asset approach, etc.;
3. Apply the appropriate valuation techniques and models, such as discounted cash flow, relative valuation, residual income, etc.;
4. Estimate the value of different types of businesses, such as start-ups, mature firms, distressed firms, etc.
5. Analyse and interpret the results of business valuation; and
6. Assess the sensitivity, reliability and validity of the valuation assumptions and inputs.

UNIT I: INTRODUCTION

Business valuation-an overview; Context of valuation; Approaches to Valuation; Features of the valuation process; Book value approach, Stock and debt approach, discounted cash flow approach, Relative valuation approach, option valuation approach-Features of the valuation process-Corporate valuation in practice.

UNIT II: BUSINESS DISCOUNTING CASH FLOW MODEL

Enterprise DCF Model-Analysing historical performance-Estimating the cost of Capital- Forecasting performance-Estimating the continuing value-Calculating and interpreting the results-Other DCF models: Equity DCF Model: Dividend discount model, free cash flow to Equity (FCFE) model; Adjusted present value model; Economic profit model-Applicability and Limitations of DCF analysis.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
BUSINESS VALUATION

(Syllabus for the examinations to be held in Dec. 2024, 2025, 2026)

UNIT III: RELATIVE VALUATION

Relative valuation: Steps involved in Relative valuation, Equity valuation multiples, Enterprise valuation multiples, Choice of multiple, Best practices using multiples, Assessment of relative valuation. Other Non DCF Approaches, Book Value approach: Stock and Debt approach-Strategic approach to valuation, Guidelines for corporate valuation.

UNIT IV: ADVANCED ISSUES IN VALUATION

Valuation of companies of different kinds: valuation in different contexts: Loose ends of valuation- Valuation of intangible assets: Patents, trademarks, copyrights and licenses; Franchises; Brands.

BOOKS RECOMMENDED

1. John F. Marshall and Vipul K. Bansal, Financial Engineering: PHI New Delhi.
2. Donald E. Fisher, Security Analysis and Portfolio Management: Pearson, New Delhi.
3. Bodie, Kane, Marcus & Mohanty, Investments: Tata McGraw Hill, New Delhi.
4. Paul Pignataro, Financial Modeling and Valuation: A Practical Guide to Investment Banking and Private Equity.
5. Vikash Goel, Valuation: A Practitioner's Guide to Valuation of Companies Bloomsbury India

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 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.

Internal Assessment It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
INTELLECTUAL PROPERTY LAWS
(MAJOR COURSE)

C. No.: UMJBCT-533
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 examinations to be held in Dec. 2024, 2025, 2026)

Objectives:

1. To understand the concept, types, historical development, and global significance of intellectual property and its role in economic and cultural development;
2. To learn the concept, application process, rights, and obligations associated with patents, including issues of infringement and compulsory licensing;
3. To comprehend the concept, criteria, and classes of copyrights, along with ownership, infringement issues, and the role of copyright bodies in enforcement; and
4. To understand the concept, criteria, and registration process of trademarks, including infringement issues and international conventions related to trademarks.

Learning Outcomes:

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

1. Explain the nature, scope and types of intellectual property rights and their historical evolution;
2. Identify and compare the legal frameworks and institutions for the protection and enforcement of intellectual property rights;
3. Demonstrate the knowledge and skills required to register, manage and exploit various forms of intellectual property rights such as patents, copyrights and trademarks;
4. Evaluate the impact and challenges of intellectual property rights on innovation, creativity, competition, development, public health, environment, culture, etc.; and
5. Apply the principles and rules of intellectual property laws to cases in different domains.

UNIT I: INTRODUCTION TO INTELLECTUAL PROPERTY

Intellectual Property- Concept, definitions, types and categories, governance; Rationale and objectives of intellectual property protection; Historical development and evolution of intellectual property laws; International conventions and treaties on intellectual property; Regional and bilateral agreements on intellectual property; Intellectual property as a Global Indicator of Innovation; Role of Intellectual property in economic and cultural development of the society.

UNIT II: PATENTS

Concept and definition of patent; Subject matter and criteria of patentability; Procedure and requirements for patent application and grant; Types of Patent Applications; Fee Structure; Rights and obligations of patent holders and users; Term and renewal of patent protection; Assignment and licensing of patents; Infringement and remedies for patent violation; Compulsory licensing and revocation of patents; National bodies dealing with patent affairs.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
INTELLECTUAL PROPERTY LAWS

(Syllabus for examinations to be held in Dec. 2024, 2025, 2026)

UNIT III: COPYRIGHTS

Concept and definition of copyright; Classes of Copyrights; Criteria for Copyright; Ownership of Copyright; Copyrights of the Author; Copyright Infringements; Fair Use Doctrine; Copyrights and Internet; Non-Copyright Work; Copyright Registration; Judicial Powers of the Registrar of Copyrights; Fee Structure; Validity of Copyright; Copyright Profile of India; Transfer of Copyrights to a Publisher; Joint Authorship; Copyright Society; Copyright Board; Copyright Enforcement Advisory Council (CEAC).

UNIT IV: TRADEMARKS

Concept and definition of trademarks; Eligibility Criteria- Who Can Apply for a Trademark; Acts and Laws; Designation of Trademark Symbols; Classification of Trademarks; Registration: Process for Trademarks Registration; Validity of Trademark; Infringement and remedies for trademark violation; Types of Trademark Registered in India; Trademark Registry; Well-known trademarks and collective marks; International Conventions-Madrid Protocol; Domain Names; WIPO.

BOOKS RECOMMENDED

1. S. R. Myneni, Law of Intellectual Property, Asia Law House.
2. V. Vashisth, Law & Practice of Intellectual Property in India, Bharat Law House Pvt. Ltd.
3. K. Dharmi & N. Pandey, Intellectual Property Rights, PHI Learning.
4. V. K. Ahuja, Intellectual Property Rights in India, LexisNexis.
5. Bare Act Intellectual Property Laws, Commercial's Law Publishers (India) Pvt. Ltd.
6. R. Tewari & M. Bhardwaj, Intellectual Property: A Primer for Academia. Publication Bureau, Panjab University.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
BUSINESS AND SUSTAINABLE DEVELOPMENT
(MAJOR COURSE)

C. No.: UMJBCT-534
Credits: 2
Time: 2:30 Hours

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

(Syllabus for examinations to be held in Dec. 2024, 2025, 2026)

Objectives:

1. To understand the principles, challenges, and strategies of sustainable development and business;
2. To explore sustainable marketing, product development, and investing strategies; and
3. To examine the creation, growth, and financing of sustainable businesses.

Learning Outcomes:

After completion of the course, the student will be able to-

1. Define key concepts, principles, ideas and theories within sustainable business development;
2. Explain how sustainable business development applies to management and strategy;
3. Critically evaluate business cases in view of sustainability;
4. Design solutions for improving sustainability strategies in companies; and
5. Use tools and techniques to implement sustainable business practices.

UNIT I: INTRODUCTION TO SUSTAINABLE DEVELOPMENT AND SUSTAINABLE BUSINESS STRATEGIES

Define Sustainable Development; The History of Sustainable Development; The Principles of Sustainability; Sustainable Development Goals (SDGs): Challenges, Complexities and Inter-relationship; The Business Case for Sustainability; The Triple Bottom Line, Eco-efficiency; Life Cycle Assessment; Sustainable Supply Chain Management; Corporate Sustainable Strategy; Sustainability Performance Management Tools, Methods and Systems.

UNIT II: SUSTAINABLE MARKETING AND BRANDING AND SUSTAINABLE FINANCE AND INVESTING

Green Marketing; Eco-branding; Sustainable Product Development; Sustainable Development: Striking a Balance between Sustainability and Economic Growth; Sustainable Trade and Sustainable Trade Opportunities; Sustainable Production and Consumption: Fundamentals and Trends; Sustainable Investing, Socially Responsible Investing, Environmentally Responsible Investing; Sustainable Balanced Scorecard: Concept, Policies on Sustainable Balanced Scorecard.

UNIT III: SUSTAINABLE ENTREPRENEURSHIP AND CASE STUDIES IN SUSTAINABLE BUSINESS

Creating a Sustainable Business, Growing a Sustainable Business, Financing a Sustainable Business, Case Studies of Successful Sustainable Businesses, Challenges and Opportunities for Sustainable Businesses, Sustainable Infrastructure, Sustainable Tourism and Sustainable Waste Management, Global Frameworks for Sustainable Development.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
BUSINESS AND SUSTAINABLE DEVELOPMENT

(Syllabus for examinations to be held in Dec. 2024, 2025, 2026)

BOOKS RECOMMENDED

1. Daniel C. Esty & Andrew S. Winston, Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build Competitive Advantage.
2. Andrew Savitz, The Triple Bottom Line: How Today's Best-Run Companies Are Achieving Economic, Social and Environmental Success - and How You Can Too.
3. Bob Willard, The New Sustainability Advantage: Seven Business Case Benefits of a Triple Bottom Line.
4. Andrew Savitz & Karl Weber, The Business of Sustainability: Profiting from a Changing World.
5. Jeanrenaud, Jeanrenaud, & Gosling, The Sustainable Business: A One Planet Approach.
6. Paul Hawken, Amory Lovins, & L. Hunter Lovins, The Natural Advantage of Nations: Why Protecting the Environment Pays.

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 atleast one 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of two marks each.

Hawken

UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
INNOVATION, BUSINESS MODELS AND ENTREPRENEURSHIP
(MINOR COURSE)

C. No.: UMIBCT-531

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 examinations to be held in Dec. 2024, 2025, 2026)

Objectives:

1. To analyse the current business environment and explore the concepts, types, and management of innovation and creativity;
2. To understand the role of experimentation in innovation, business model development, and the impact of new technologies like AI and fintech on business models;
3. To examine the processes and strategies of technological and sustainable innovation; and
4. To learn about managing innovation, intellectual property rights, business models, and strategies for overcoming business model failures.

Learning Outcomes:

After completing the course, the student will be able to-

1. Understand the fundamental concepts and theories related to innovation, business models, and entrepreneurship;
2. Analyse the role of innovation in creating competitive advantage and sustainable business growth;
3. Evaluate different types of business models and their applicability in various industries and contexts;
4. Develop entrepreneurial skills, including opportunity recognition, business planning, and resource management;
5. Apply critical thinking and problem-solving skills to address real-world business challenges; and
6. Communicate effectively and collaborate with others in the context of innovation and entrepreneurship.

UNIT I: CURRENT BUSINESS SCENARIO, INNOVATION AND CREATIVITY

Analysing the Current Business Scenario, Innovation and Creativity: An Introduction, Innovation in Current Environment, Types of Innovation, School of Innovation, Challenges of Innovation, Steps of Innovation Management, Idea Management System, Divergent vs. Convergent Thinking, Design Thinking and Entrepreneurship.

UNIT II: EXPERIMENTATION IN INNOVATION AND BUSINESS MODELS

Experimentation in Innovation Management, Idea Championship, Participation for Innovation, Co-creation for Innovation, Proto typing to Incubation, What is a Business Model, Who is an Entrepreneur, Social Entrepreneurship, Blue Ocean Strategy-I, Blue Ocean Strategy-II, Innovations in Business Models, Data Driven Business Models, Fintech, Use of AI, ML etc. in new models.

UNIT III: TECHNOLOGY INNOVATION, SUSTAINABILITY INNOVATION AND ENTREPRENEURSHIP

Technology Innovation Process, Technological Innovation Management Planning, Technological Innovation Management Strategies, Technology Forecasting, Innovation Sustainable Conditions, and Innovation: Context and Pattern, SME's strategic involvement in sustainable development Exploration of business models for material efficiency services.

Yours

UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
INNOVATION, BUSINESS MODELS AND ENTREPRENEURSHIP
(MINOR COURSE)

(Syllabus for examinations to be held in Dec. 2024, 2025, 2026)

UNIT IV: MANAGEMENT OF INNOVATION AND CREATION OF IPR

Management of Innovation, creation of IPR, Types of IPR, Patents and Copyrights, Patents in India, Business Models and value proposition, Business Model Failure: Reasons and Remedies, Incubators: Business vs Technology, Managing Investor for Innovation, Future markets and Innovation needs for India.

BOOKS RECOMMENDED

1. Rishiksha T. Krishnan & Vinay Dabholkar, Steps to Innovation: Going from Jugaad to Excellence, Collins India.
2. Peter Drucker, Innovation and Entrepreneurship, Harper Business.
3. Clayton M. Christensen, The Innovators Dilemma, Harvard Business Review Press.
4. Raphael Amit & Christoph Zott, Business Model Innovation Strategy: Transformational Concepts and Tools for Entrepreneurial Leaders, Wiley.
5. David Bornstein, How to Change the World: Social entrepreneurs and the power of new Ideas, Oxford University Press.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
(Skill Enhancement Course)
SUMMER INTERNSHIP

C. No.: USEBCT-561

Credits: 2

Max. Marks = 50

Internal Evaluation = 25

External Evaluation= 25

(Syllabus for the examinations to be held in Dec. 2024, 2025, 2026)

Note:

Students of B. Com. 5th Semester have to compulsorily undergo summer training /field work for not less than 3 weeks. Each student enrolled shall be assigned a Mentor (faculty member) who will be in continuous touch with the student and agency providing summer training/field work. After completion of training, student will procure a certificate of training from the agency/field mentor. At the end of training/field work, student will submit a project report for the same. Internal evaluation will be of 25 marks and external evaluation will also be of 25 marks. External evaluation will be conducted by external examiner having not less than 10 years of experience in the Commerce discipline. On account of dearth of faculty members (less than three) or the location of respective college, it may be difficult to undertake summer training for B. Com. students in those peripheral colleges. Therefore, in such colleges where summer training cannot be undertaken, the fieldwork can be assigned to the students and group project report will be submitted and externally evaluated (maximum 5 students in a group).

Jaaur

UNIVERSITY OF JAMMU
B.COM. 5th Semester
(BUSINESS STUDIES)

S. No.	Course Type	Course Code	Course Title	Credits	Marks				Total Marks	
					Theory		Practical/Tutorial			
					Mid Semester	End Examination	Assessment	Examination		
1.	Major Course	UMJBCT-561	Advertising Management	4	15	60	10	15	100	
2.	Major Course	UMJBCT-562	Customer Relationship Management	4	15	60	10	15	100	
3.	Major Course	UMJBCT-563	Wage and Salary Administration	4	15	60	10	15	100	
4.	Major Course	UMJBCT-564	Collective Bargaining and Negotiation	2	10	40	-	-	50	
5.	Minor Course	UMIBCT-561	Industrial Relations	4	15	60	10	15	100	
6.	Skill Enhancement Course	USEBCT-501	Summer Internship	2	-	-	-	-	50	

Qaur

UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
ADVERTISING MANAGEMENT
(MAJOR COURSE)

C. No: UMJBCT-561
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 examinations to be held in Dec. 2024, 2025, 2026)

Objectives:

1. To impart knowledge of the advertising media;
2. To understand the creative process of advertising;
3. To make students aware of advertising regulations; and
4. To acquaint the students regarding the effectiveness of advertising.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Use advertising in the contemporary marketing mix and marketing environment;
2. Apply planning real-life advertising;
3. Put in application theories of advertising effectiveness for making the process work; and
4. Employ a range of concerns about advertising's role in society and outline the industry's typical response to those concerns.

UNIT I: CONCEPT OF ADVERTISING AND MEDIA PLANNING

Concept of Advertising; Advertising Objectives; Budget; DAGMAR; AIDA; Advertising Media; Classifications of Advertising; Internet Advertising; Advertising Appeals; Role and Impact of Advertising on the Indian Economy; Advertising and Indian Art & Culture; Misleading and Deceptive Advertisements; Media Planning and Research; Measurement and Study Methods of Media Performance; Media Selection; Media Scheduling; Evaluation of Advertising Effectiveness; Advertising Agencies; Advertising Department.

UNIT II: MESSAGE STRATEGY

Message & Copy in Advertising; Creativity: The creative process; Creative Strategy Development: Copy platform, the big idea; Headlines in Print & TV Advertising; Visualization & Layout; AD Appeals; Testimonials & Celebrity Endorsement; Creative Strategy Implementation and Evaluation; Advertisement Production: Print, radio, T.V. and web advertisements; Media Research: Testing validity and reliability of ads; Measuring Impact of Advertisements.

UNIT III: ADVERTISING REGULATIONS

History of Federal Regulation of Advertising; Deceptive Advertising: Concept, determining deception using advertising research, remedies; Competitor Lawsuits; Self-Regulation; Advertising and Society: Nature and content of advertising, effects on values and lifestyles, economic effects of advertising; Advertising and Competition; Global Marketing and Advertising.

J. Caur

UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
ADVERTISING MANAGEMENT

(Syllabus for examinations to be held in Dec. 2024, 2025, 2026)

UNIT IV: MEASURING EFFECTIVENESS OF ADVERTISING

Testing for Advertising Effectiveness; Measurement Process for Advertising: To measure or not to measure; Preparation and Choice of Methods of Advertising Budget; Ethical and Social Issues in Advertising; Management of Advertising Agencies; Role of Advertising in National Development; Other Elements in Marketing Communications Strategy: Below-the-communications, sales promotion, public relation, event management, corporate advertising.

BOOKS RECOMMENDED

1. Kenneth Blown & Donald Bach, Integrated Marketing Communications, PHI.
2. Rajeev Batra, John G. Myers & David A. Aaker, Advertising Management, PHI.
3. Tom Duncan, Principles of Advertising & Integrated Marketing Communication, Tata McGraw Hill.
4. G. E. Belch & M. A. Belch, Advertising & Promotion: An Integrated Marketing Communication Perspective, Tata McGraw Hill.
5. David A Aaker, Advertising Management, Prentice -Hall, India.
6. J. R. Rossiter & Larry Percy, Advertising Communications and Promotion Management, Tata McGraw Hill
7. J. R. Rossiter & Larry Percy, Advertising and Promotion Management, McGraw Hill.
8. Paul Smith, Strategic Marketing Communications: New Ways to Build and Integrate Communications, Kogan Page, UK.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
CUSTOMER RELATIONSHIP MANAGEMENT
(MAJOR COURSE)

C. No.: UMJBCT-562

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 examinations to be held in Dec. 2024, 2025, 2026)

Objectives:

1. To provide an understanding of customer relationship management;
2. To expose the students to E-CRM;
3. To explore the emerging data platforms; and
4. To apprehend CRM strategies for decision making.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Integrate the concept of CRM with business models;
2. Apply varied aspects of consumer research and E-CRM;
3. Develop an understanding of preparing customer database and development tools; and
4. Application of CRM in various sectors.

UNIT I: CRM & BUSINESS MODELS

Customer relationship management; Changing Nature of Marketing and Customer Service; Introduction to CRM, history and development of CRM; Relationship Marketing and Customer Relationship Management; Organization and CRM; Customer Value and Customer Satisfaction; CRM as an Integral Business Strategy; Business Environment of CRM; CRM Business Models.

UNIT II: CONSUMER RESEARCH & E-CRM

Consumer Research & CRM Strategy; CRM and Financial Aspect of Business; Sales Strategy and CRM; CRM and Technology; CRM Technology and Sales; Marketing Strategy and CRM; CRM & Marketing Automation and Communication; Business and Strategic Needs for E-CRM; Planning for E-CRM System; Comparative Analysis of E-CRM Products; Risk Assessment of E-CRM Implementation; Benefits of E-CRM; Steps in E-CRM; Success Factors in E-CRM.

UNIT III: CUSTOMER DATA BASE & DEVELOPMENT

CRM: Measurement and data management; CRM Program Measurement and Tools; Relationship Life Cycle; Customer Profiling; Customer Identification; CRM and Data Management; Technology and Data Platforms; Database and Customer Data Development.

UNIT IV: CRM IN VARIOUS SECTORS

Developing and Implementing CRM Strategy; Understanding Privacy and Ethical Consideration in CRM; Future of CRM; CRM in Practice: CRM in manufacturing, CRM in insurance, CRM in airlines, CRM in hotels, CRM in telecom, CRM in pharmaceutical industry, CRM in retailing.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
CUSTOMER RELATIONSHIP MANAGEMENT

(Syllabus for examinations to be held in Dec. 2024, 2025, 2026)

BOOKS RECOMMENDED

1. A. Kumar, R. Sharma & C. Sinha, Customer Relationship Management- Concepts & Application, Dreamtech Press.
2. R. Baran & R. Galka, Customer Relationship Management, Cengage Learning.
3. B. Francis, Customer Relationship Management, Elsevier Publishing.
4. P. Greenberg, CRM at the Speed of Light - Essential Customer Strategies for the Twenty First Century, Tata McGraw Hill.
5. P. Greenberg & M. Benioff, CRM at the Speed of Light - Social CRM Strategies, Tools, and Technologies for Engaging Your Customers, Tata McGraw Hill.
6. K. Mukerjee, Customer Relationship Management-A Strategic Approach to Marketing, Prentice Hall India.
7. G. Shainesh & J. N. Sheth, Customer Relationship Management, Macmillan Publications.
8. M. P. Jaiswal & A. Kaushik, E-CRM Business & System Frontiers; Asian Books Private Limited, 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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
WAGE AND SALARY ADMINISTRATION
(MAJOR COURSE)

C. No.: UMJBCT-563

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 Dec. 2024, 2025, 2026)

Objectives:

1. To acquaint the students with the concept of wages salary;
2. To understand the legal framework of wage and salary administration;
3. To impart knowledge about incentives and reward system; and
4. To impart knowledge regarding retirement benefits.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Work upon the issues related to wage and salary administration;
2. Demonstrate the role of compensation and its legalities;
3. Utilise the current trends of incentives and reward system; and
4. Develop an understanding of the bonus and retirements benefits.

UNIT I: WAGE AND SALARY ADMINISTRATION

Wages: Meaning, objectives, types of wages, theories of wages, process and factors influencing wage and salary administration; Wage policy; Wage Payment; Wage Differentials; Wage Fixation: Methods of wage fixation; Wage Policy in India; Principles in Wage Formulation; Salary Administration.

UNIT II: COMPENSATION

Compensation: Concept, nature, objectives, components, types and importance, factors influencing compensation; Legal Framework of Wage and Salary Administration in India; Payment of Wages Act 1936: Objects of the act, important definitions, rules for payment of wages; Bonus Act 1965: Objects of the act, important definitions, rules for payment of bonus; Minimum Wages Act 1948: Broad features of the act, important definitions, payment of minimum wages.

UNIT III: INCENTIVES AND REWARD SYSTEM

Incentives: Concept, types of incentive plans, essentials of good incentive plans, incentives for blue and white collar workers; Guidelines for Effective Incentive Plans; Fringe Benefits: Need for fringe benefits, kinds of fringe benefits, benefits of fringe benefits to employees; Allowances and Perquisites; Reward for Sales Personnel; Executives Compensation Plan and Packages; Current Trends in Compensation and Reward System.

UNIT IV: BONUS & RETIREMENT BENEFITS

Bonus & Retirement Benefits: Nature and types of benefits, retirement benefits, insurance benefits, health care benefits; Evolution of Profit Bonus; Methods of Determining Bonus; Downsizing and Voluntary Retirement Schemes; Profit Sharing and Stock Options; Law Relating to Retirement Benefits; Employees Service Benefits; Time-off Benefits; Discretionary Major Employee Benefits.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
WAGE AND SALARY ADMINISTRATION

(Syllabus for the examinations to be held in Dec. 2024, 2025, 2026)

BOOKS RECOMMENDED

1. Alka Gupta, Wage and Salary Administration in India, Anmol Publication.
2. Radha Gupta, Wage and Salary Administration, Annual Publication.
3. Kavita Krishnamurti, Industrial Relations, Emerging Issues in Globalised World, Global Vision Publishing House.
4. Vikas & Seema Arora, Human Resource Management, Global Vision Publishing House.
5. C. B. Mamoria, Dynamics of Industrial Relations, Himalaya Publishing House.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
COLLECTIVE BARGAINING AND NEGOTIATION
(MAJOR COURSE)

C. No.: UMJBCT-564
Credits: 2
Time: 2.30 Hours

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

(Syllabus for the examinations to be held in Dec. 2024, 2025, 2026)

Objectives:

1. To understand the theories in collective bargaining;
2. To study collective bargaining in India; and
3. To expose the students to the process of negotiation.

Learning Outcomes:

After completing the course, the student shall be able to:

1. Identify issues in collective bargaining and ways to resolve the same;
2. Embrace the levels, coverage and agreements of collective bargaining; and
3. Comprehend the negotiating concept, contract, use of its approaches, administering the negotiation agreement and handle grievance management.

UNIT I: UNDERSTANDING COLLECTIVE BARGAINING

Meaning, Definitions and Characteristics of Collective Bargaining; Critical Issues in Collective Bargaining; Theories of Collective Bargaining; Hick's Analysis of Wages Setting under Collective Bargaining; Conflict-Choice Model of Negotiation: A behavioural theory of labour negotiation.

UNIT II: COLLECTIVE BARGAINING IN INDIA

Pre-requisites for Successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining; Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements; Select Case Studies from Indian Perspective; Approaches and Phases in Collective Bargaining; Coalition Bargaining and Fractional Bargaining; Collective Bargaining and the Emerging Scenario.

UNIT III: NEGOTIATING A CONTRACT AND ADMINISTRATION

Negotiations: Meaning, negotiation process; Pre-negotiation: Preparing the charter of demand(s), creating the bargaining team, costing of labour contracts; Effective Negotiation: Preparing for negotiation, negotiating integrative agreements; Negotiation and Collective Bargaining; Impasse Resolution; Contract Ratification; Post-negotiation: Administration of the agreement; Grievance Management, Binding-up the Wounds.

Hour

UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
COLLECTIVE BARGAINING AND NEGOTIATION

(Syllabus for the examinations to be held in Dec. 2024, 2025, 2026)

BOOKS RECOMMENDED

1. C. S. Venkataratnam, Industrial Relations Text and Cases, Oxford University Press, Delhi.
2. M. Salamon, Industrial Relations Theory & Practice, London, Prentice Hall.
3. S. Dubey & P. Jain, Collective Bargaining and Negotiation Skills, Bookage Publications.
4. R. S. Dwivedi, Managing Human Resources Industrial Relations in Indian Enterprises, New Delhi, Galgotia Publishing Company.
5. P. Edwards, Industrial Relations Theory and Practice in Britain, U.K. Blackwell Publishing.
6. K. B. Anand & A. K. Paswan, Collective Bargaining and Negotiation Skills, Galgotia Publishing Company.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of two marks each.

Jcaur

UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
INDUSTRIAL RELATIONS
(MINOR COURSE)

C. No.: UMIBCT-561

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 Dec. 2024, 2025, 2026)

Objectives:

1. To understand the evolution of industrial relations;
2. To expose the students to the concept of trade unions;
3. To comprehend industrial disputes; and
4. To acquaint the students with legal framework of industrial relations.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Explicate the background, evolution and impact of industrial relations;
2. Demonstrate the role of trade unions and their philosophies;
3. Interpret the cause of industrial disputes and mechanism for resolving industrial disputes; and
4. Develop an understanding of the legal system for industrial relations

UNIT I: INTRODUCTION TO INDUSTRIAL RELATIONS

Background to Industrial Relations; Evolution of Industrial Relations in India; History of Industrial Relations in India Pre-Independence and Post-Independence; Impact of Liberalization, Privatization and Globalisation on Indian Industrial Relations; Legal Framework of Industrial Relations; Industrialisation Strategy and Industrial Relations; Relationship between Human Resource Management and Industrial Relations.

UNIT II: TRADE UNIONS

Characteristics of Trade Unions; Types of Trade Unions; Trade Union Movement in Pre-Independent and Post-Independent India; Trade Union Federations in India; Philosophies and Objectives of Major Indian Trade Union Federations; Theoretical Foundations and Legal Framework of Trade Unions; Trade Union Structures; Management of Trade Unions in India; Negotiation and Collective Settlements; Tripartism and Social Dialogue Unit; New Role of Trade Unions: In the context of globalization, IT, trade and productivity.

UNIT III: INDUSTRIAL DISPUTES

Industrial Disputes: Concept, nature, causes of industrial disputes; Anatomy of Industrial Conflicts; Genesis of industrial conflicts; Classification and Impact of Industrial Disputes; Dispute Resolution and Industrial Harmony; Grievance Handling Procedure: Labour management; Labour Administration and Social Security; The Industrial Employment (Standing Orders) Act, 1946; The Industrial Disputes Act, 1947.

J. Kaur

UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
INDUSTRIAL RELATIONS

(Syllabus for the examinations to be held in Dec. 2024, 2025, 2026)

UNIT IV: LEGAL SYSTEM FOR INDUSTRIAL RELATIONS

Labour Laws: Introduction to Indian labour laws, history and importance of labour laws with special reference to India; The Employees State Insurance Act, 1948: Important definitions, scope, objectives; Benefits under the ESI: Sickness benefit, medical benefit, disablement benefit, dependents benefits, maternity benefits, funeral expenses and unemployment benefits; The Payment of Gratuity Act, 1972: Important definitions, scope, objectives, nomination, calculation of gratuity, forfeiture of gratuity.

BOOKS RECOMMENDED

1. T. N. Chhabra, Industrial Relations and Labour Laws, Dhanpat Rai Publishing House.
2. S. C. Srivastava, Industrial Relations and Labour Laws, Vikas Publishing House
3. C.B. Mamoria and Satish Mamoria, Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi.
4. R. S. Dwivedi, R.S., Human Relations & Organisational Behaviour, Macmillan India Ltd., New Delhi
5. Ratna Sen, Industrial Relations in India, Shifting Paradigms, Macmillan India Ltd., New Delhi
6. C. S. Venkata Ratnam, Globalisation and Labour Management Relations, Response Books.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 5th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
(Skill Enhancement Course)
SUMMER INTERNSHIP

C. No.: USEBCT-561

Credits: 2

Max. Marks = 50

Internal Evaluation = 25

External Evaluation= 25

(Syllabus for the examinations to be held in Dec. 2024, 2025, 2026)

Note:

Students of B. Com. 5th Semester have to compulsorily undergo summer training /field work for not less than 3 weeks. Each student enrolled shall be assigned a Mentor (faculty member) who will be in continuous touch with the student and agency providing summer training/field work. After completion of training, student will procure a certificate of training from the agency/field mentor. At the end of training/field work, student will submit a project report for the same. Internal evaluation will be of 25 marks and external evaluation will also be of 25 marks. External evaluation will be conducted by external examiner having not less than 10 years of experience in the Commerce discipline. On account of dearth of faculty members (less than three) or the location of respective college, it may be difficult to undertake summer training for B. Com. students in those peripheral colleges. Therefore, in such colleges where summer training cannot be undertaken, the fieldwork can be assigned to the students and group project report will be submitted and externally evaluated (maximum 5 students in a group).



UNIVERSITY OF JAMMU
B.COM. 6th 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-601	Management Accounting	4	15	60	10	15	100
2.	Major Course	UMJBCT-602	Money and Banking	4	15	60	10	15	100
3.	Major Course	UMJBCT-603	Financial Inclusion	4	15	60	10	15	100
4.	Major Course	UMJBCT-604	Investing in Stock Market	4	15	60	10	15	100
5.	Minor Course	UMIBCT-601	Finance for Everyone	4	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-631	Advance Tax Laws	4	15	60	10	15	100
2.	Major Course	UMJBCT-632	Global Business & Human Rights	4	15	60	10	15	100
3.	Major Course	UMJBCT-633	Business Laws for Managers	4	15	60	10	15	100
4.	Major Course	UMJBCT-634	Mutual Fund Regulation	4	15	60	10	15	100
5.	Minor Course	UMIBCT-631	Corporate Tax Planning	4	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-661	Retail Management	4	15	60	10	15	100	
2.	Major Course	UMJBCT-662	Marketing Communication	4	15	60	10	15	100	
3.	Major Course	UMJBCT-663	Organisation Development and Change Management	4	15	60	10	15	100	
4.	Major Course	UMJBCT-664	Training and Development	4	15	60	10	15	100	
3.	Minor Course	UMIBCT-661	Sales Management	4	15	60	10	15	100	

Scanned

UNIVERSITY OF JAMMU
B.COM. 6th 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-601	Management Accounting	4	15	60	10	15	100	
2.	Major Course	UMJBCT-602	Money and Banking	4	15	60	10	15	100	
3.	Major Course	UMJBCT-603	Financial Inclusion	4	15	60	10	15	100	
4.	Major Course	UMJBCT-604	Investing in Stock Market	4	15	60	10	15	100	
5.	Minor Course	UMIBCT-601	Finance for Everyone	4	15	60	10	15	100	

Handwritten signature

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
MANAGEMENT ACCOUNTING
(MAJOR COURSE)

C. No.: UMJBCT-601
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 2025, 2026, 2027)

Objectives:

1. To impart knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making;
2. To make the students familiar with the basics of cash and funds flow statements;
3. To provide insights to the students about the basics of marginal costing; and
4. To acquaint the students with the budgeting and budgetary control.

Learning Outcomes:

After completion of the course, the learner is expected to-

1. Analyse of financial statements of a company by using accounting ratios;
2. Have the ability to prepare cash flow statement;
3. Develop ability to understand marginal costing; and
4. Demonstrate knowledge about the budgetary control.

UNIT I: INTRODUCTION

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

UNIT II: CASH FLOW STATEMENT

Cash flow and fund flow statement as a tool of financial analysis; Difference between fund flow and cash flow statement; Concept of cash and cash equivalent. Numerical: Computation of cash from operating activities; Cash from investing activities and cash from financing activities; Preparation of cash flow statement as per latest guidelines.

UNIT III: MARGINAL COSTING

Concept of marginal costing, characteristics of marginal costing, assumptions of marginal costing; Absorption vs. variable costing; Brief introduction to various terms like break even analysis, margin of safety, angle of incidence, cost volume profit analysis, make or buy decision. Numerical: Preparation of CVP statement, computation of profit volume ratio, break-even point, margin of safety, angle of incidence under different conditions; Graphic presentation of break- even point.

Heaur

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
MANAGEMENT ACCOUNTING

(Syllabus for the examinations to be held in May 2025, 2026, 2027)

UNIT IV: BUDGETING AND BUDGETARY CONTROL

Concept of budgeting, objectives of budgeting, functions, advantages and limitations of budgeting; Elements of a successful budgeting plan; Budgetary control, objectives of budgetary control; Merits and demerits of budgetary control; Fixed and flexible budget; Cash budget and master budget, zero-based budgeting. Numerical: Preparation of fixed and flexible budgets, production and cost of production budget, material purchase budget, cash budget.

BOOKS RECOMMENDED

1. S. K. Gupta, R. K. Sharma & N. Gupta, Management Accounting, Kalyani Publishers, Jalandhar
2. S. P. Jain & K. L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar.
3. J. Lal, Cost Accounting, Tata McGraw Hill New Delhi.
4. B. M. Nigam & I. C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi.
5. B. Banerjee, Cost Accounting –Theory and Practice, PHI Pvt. Ltd, New Delhi.
6. H. V. Jhamb & H. V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt Ltd., New Delhi.
7. M. N. Arora, Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
8. M. C. Shukla, T. S. Grewal & M. P. Gupta, Cost Accounting, Text and Problems, S. Chand & Co. Ltd., New Delhi.
9. S. N. Maheshwari & S. N. Mittal, Cost Accounting, Theory and Problems, Shri Mahabir Book Depot, 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: 60% weightage should be given to problems demanding numerical solutions.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
MONEY AND BANKING
(MAJOR COURSE)

C. No.: UMJBCT-602
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 examinations to be held in May 2025, 2026, 2027)

Objectives:

1. To understand the roles of money as a medium of exchange, unit of account, store of value, and standard of deferred payment;
2. To provide insights about the relationship between the money supply, price levels, and economic activity;
3. To analyse how changes in the money supply impact interest rates, investment, output, and employment levels; and
4. To provide practical understanding of deposit creation, lending practices, risk management, and regulatory oversight in the banking sector.

Learning Outcomes:

After the completion of this course students will be able to-

1. Demonstrate a comprehensive understanding of money and its functions;
2. Evaluate the functions of Central Bank;
3. Explain the approaches of quantity and income theory of money;
4. Analyze the banking business and banking sector reforms; and
5. Understand the banking operations.

UNIT I: MONEY & ITS FUNCTIONS

Introduction to money and its functions; Evolution of money: Historical perspectives; Types of money: Fiat money, Commodity money and Cryptocurrency; Money supply and its determinants; Monetary policy: Objectives and tools; Central Bank and its functions; Inflation and its relationship with money supply; Monetary policy transmission mechanisms; Money demand: Theoretical and empirical aspects; Financial innovations and their Impact on money.

UNIT II: QUANTITY AND INCOME THEORY OF MONEY

Quantity Theory: Introduction; Fisher's transaction approach; Cambridge cash-balance approach; Comparison of Fisher and Cambridge approaches; Keynes theory of money and prices; Friedman's modern quantity theory of money; Income theory: Introduction; Income-Expenditure Approach; Saving-Investment Approach; Superiority of Income theory of money.

J. Kaur

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
MONEY AND BANKING

(Syllabus for examinations to be held in May 2025, 2026, 2027)

UNIT III: BANKING BUSINESS

Definition and function of banks, need for banks; Legal framework; structure, organisation and working of banks, need for proper regulation and supervision; Banker and customer relationship, general and special types of customers; Types of deposits; Types of banks in India; Role of Foreign Banks in India; Advantages and disadvantages of foreign banks, Road map for Foreign Banks in India; India's approach to banking sector reforms; Achievements of financial sector reforms and areas of concern, Credit allocation Policies of Commercial banks, Credit market reforms.

UNIT IV: BANKING OPERATIONS

Cheque: definition, features and types; Endorsement: meaning and essentials of a valid endorsement, Types of endorsement; Era of Internet banking and its benefits, Mobile banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI), Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines. Basics of Negotiable Instruments.

BOOKS RECOMMENDED

1. F. S. Mishkin, The Economics of Money, Banking and Financial Markets (12thed.), Pearson Education.
2. C. Rangarajan & K. P. Padmanabhan, Indian Economy: Essays on Money and Finance, Routledge.
3. P. Tucker, Unelected Power: The Quest for Legitimacy in Central Banking and the Regulatory State, Princeton University Press.
4. M. Y. Khan, Indian Money and Banking, Pearson Education India.
5. S. K. Gupta, Money and Banking, S. Chand Publishing.

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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies, etc.

Yours

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
FINANCIAL INCLUSION
(MAJOR COURSE)

C. No.: UMJBCT-603

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 2025, 2026, 2027)

Objectives:

1. To familiarise the students with the concept of financial inclusion;
2. To assess the role of RBI and NABARD on financial inclusion;
3. To understand the concept of microfinance and the role of NGO's in microfinance; and
4. To acquaint the students with the various financial schemes like PMJDY and Stand-Up India.

Learning Outcomes:

After completion of the course, the learner is expected to-

1. Gain knowledge about basics of financial inclusion, key reasons contributing to financial exclusion and barriers to financial inclusion;
2. Have deeper understanding of various committees on financial inclusion;
3. Demonstrate knowledge about the concept and need of microfinance and role of Government and NABARD in micro finance; and
4. Demonstrate knowledge about the impact of government schemes on inclusive growth of financial inclusion beneficiaries.

UNIT I: INTRODUCTION

Concept of financial exclusion, key reasons contributing to financial exclusion; Overview of financial inclusion; Evolution of financial inclusion in India; Key financial services under financial inclusion, importance of financial inclusion; Dimensions of financial inclusion; Barriers to financial inclusion; Measures taken by RBI and GOI for financial inclusion.

UNIT II: COMMITTEES ON FINANCIAL INCLUSION

Pre-requisites for the success of financial inclusion; Factors affecting access to financial inclusion; Key institutions in financial inclusion; Role of NABARD in financial inclusion; RBI's approach towards financial inclusion; Recommendations of C. Rangarajan committee and Nachiket Mor committee on financial inclusion.



UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
FINANCIAL INCLUSION

(Syllabus for the examinations to be held in May 2025, 2026, 2027)

UNIT III: MICROFINANCE

Concept of microfinance; Evolution of microfinance in India, features of microfinance, need for microfinance; Difference between microfinance and formal banking, difference between microfinance and micro credit; Microfinance models in India; Role of NGOs in microfinance; Role of Government in microfinance; Role of NABARD in microfinance; Microfinance institutions in India; Challenges to microfinance in India.

UNIT IV: FINANCIAL INCLUSION SCHEMES IN INDIA

Overview of PMJDY scheme, objectives of PMJDY scheme, benefits of PMJDY scheme; Procedure to apply for PMJDY scheme; Challenges to PMJDY scheme; Overview of Stand-Up India scheme, objectives of Stand-Up India scheme, benefits of Stand-Up India scheme; Procedure to apply for Stand-Up India scheme; Challenges to Stand-Up India scheme; Current status of financial inclusion in India.

BOOKS RECOMMENDED

1. T. Lal, T., Co-operative banks and financial inclusion, Vidya Kutir Publications, New Delhi
2. S. N. Tripathy, Dynamics of Self-Help Groups, Micro-Finance and Financial Inclusion, Abhijeet Publications, New Delhi.
3. P. K. Sharma & P. Gupta, Microfinance, Financial Literacy and Financial Inclusion, Heritage Publishers, New Delhi.
4. R. Purvey & S. K. Gupta, Dynamics of Financial Inclusion in India, Bharti Publications, New Delhi.
5. S. Teki & R. K. Mishra Microfinance and Financial Inclusion, Academic Foundation, New Delhi.
6. F. A. Malik & D. K. Yadav, Financial Inclusion Schemes in India, Springer Verlag, Singapore

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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
INVESTING IN STOCK MARKET
(MAJOR COURSE)

C. No.: UMJBCT-604

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 2025, 2026, 2027)

Objectives:

1. To make the students understand the basics of investment and capital markets in India;
2. To provide insights to the students about the organisation and regulatory framework for stock exchanges in India;
3. To acquaint the students with the trading, settlement and surveillance system in stock exchanges; and
4. To make the students familiar with the basics of investing in mutual funds.

Learning Outcomes:

After completion of the course, the learner is expected to-

1. Gain knowledge about investing in stock market in India and abroad;
2. Have deeper understanding of instruments investment;
3. Acquire the ability to trade in the security markets in India; and
4. Demonstrate knowledge about the concept and background of mutual funds in India.

UNIT I: BASICS OF INVESTMENT AND CAPITAL MARKETS IN INDIA

Concept and nature of investment, objectives of investment, investment process, types of investing, investment, speculation and gambling; Types of investors; Instruments of investment-equity shares, preference shares, bonds and debentures.

Capital markets in India-An overview of Indian securities market, meaning, functions, Intermediaries; Role of primary market, methods of floatation of capital, problems of new issues market – IPO's, investor protection in primary market; Recent trends in primary market; SEBI measures for primary market.

UNIT II: STOCK EXCHANGE IN INDIA

Meaning, nature, role and functions of stocks exchanges in India; Organisation and regulatory framework for stock exchanges in India; SEBI-functions and measures for secondary market; Overview of major stock exchanges in India; Listing of securities-Meaning, merits and demerits, listing requirements, procedure, fee, listing of rights issue, bonus issue, further issue; Listing conditions of BSE and NSE – delisting

UNIT III: TRADING AND SETTLEMENT IN STOCK EXCHANGE

Trading, settlement and surveillance system in stock exchanges; Different trading systems-BSE BOLT system; Different types of settlements-Pay-in and Pay-out-bad delivery-short delivery; Auction-NSE – NEAT system options; Market types, order types and books; Demat settlement physical settlement-institutional segment- funds settlement-valuation debit-valuation price -bad and short delivery; Risk management system in BSE & NSE-margins-exposure limits; Surveillance system in BSE & NSE.



UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
INVESTING IN STOCK MARKET

(Syllabus for the examinations to be held in May 2025, 2026, 2027)

UNIT IV: INVESTING IN MUTUAL FUNDS

Concept and background of mutual funds; advantages and disadvantages of investing in mutual funds; Structure of mutual funds; Evolution of mutual funds in Indian context- advantages and disadvantages; Types of Mutual funds: open ended, close ended, equity, debt, hybrid, money market, and entry load vs. exit load funds; Factors affecting choice of mutual funds debt.

BOOKS RECOMMENDED

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Prasanna Chandra, Investment Analysis and Portfolio management, Tata McGraw Hill, New Delhi.
3. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House New Delhi.
4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publication, New Delhi.
5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat 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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
FINANCE FOR EVERYONE
(MINOR COURSE)

C. No.: UMIBCT-601
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 examinations to be held in May 2025, 2026, 2027)

Objectives:

1. To introduce fundamental financial concepts covering budgeting, saving, debt management, and basic investment principles;
2. To acquaint students with financial literacy skills including interpreting financial statements, calculating interest, and understanding common personal finance products;
3. To familiarise with various investment options such as stocks, bonds, mutual funds, and retirement accounts, and their associated risks and potential returns; and
4. To instill sound financial habits by promoting the creation of financial plans, risk management strategies, and informed decision-making for long-term financial security.

Learning Outcomes:

After completion of the course, students will be able to-

1. Demonstrate the importance of financial literacy and the institutions providing financial services;
2. Describe financial plan, budget and manage personal finances;
3. Demonstrate open, avail and manage services offered by post offices;
4. Describe the plan for life insurance and property insurance; and
5. Analyse and choose instruments for investment in shares.

UNIT 1: INTRODUCTION TO FINANCIAL PLANNING AND BUDGETING

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app-based services; Need of availing of financial services from banks, insurance companies and postal services- Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.

UNIT II: FINANCIAL SERVICES FROM INDIA POST OFFICE

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, Sukanya samriddhi yojana; India post payments bank; Money transfer: money order, e-money order; Instant money order, collaboration with the western union financial services; International money transfer service, money gram international money transfer, Indian postal order.

Howar

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
FINANCE FOR EVERYONE

(Syllabus for examinations to be held in May 2025, 2026, 2027)

UNIT III: INSURANCE SERVICES

Life insurance policies- life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies, Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.

UNIT IV: STOCK MARKETS - SOME BASIC CONCEPTS

Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering (IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, mutual fund and its various schemes.

BOOKS RECOMMENDED

1. V. A. Avadhani, Investment Management, Himalaya Publishing House Pvt. Ltd., Mumbai.
2. P. Chandra, Investment Game: How to Win, Tata McGraw Hill Education, New Delhi.
3. R. Kothari, Financial Services in India-Concept and Application, Sage Publications India Pvt. Ltd., New Delhi.
4. B. E. Milling, The Basics of Finance: Financial Tools for Non-Financial Managers, Universe Company, Indiana,
5. S. Mittra, S. K. Rai, A. P. Sahu, & H. J. Starn, Financial Planning, Sage Publications India Pvt. Ltd., New Delhi.
6. A. Zokaityte, Financial Literacy Education, Palgrave Macmillan, London.

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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 6th Semester

(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-631	Advance Tax Laws	4	15	60	10	15	100
2.	Major Course	UMJBCT-632	Global Business & Human Rights	4	15	60	10	15	100
3.	Major Course	UMJBCT-633	Business Laws for Managers	4	15	60	10	15	100
4.	Major Course	UMJBCT-634	Mutual Fund Regulations	4	15	60	10	15	100
5.	Minor Course	UMIBCT-631	Corporate Tax Planning	4	15	60	10	15	100

Four

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY(FYUP)
BUSINESS REGULATIONS
ADVANCE TAX LAWS
(MAJOR COURSE)

C. No.: UMJBCT-631
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 examinations to be held in May 2025, 2026, 2027)

Objectives:

1. To understand the procedures and regulations for income tax assessments;
2. To explore the processes for tax appeals, order revisions, and dispute resolution mechanisms;
3. To analyse the procedures and regulations regarding tax penalties, prosecution, and offences; and
4. To understand the tax liabilities in special cases and miscellaneous provisions

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

1. Understand assessment procedure pertaining to income tax;
2. Gain knowledge about filing of appeals, revision and dispute resolution mechanism in the Income Tax Law;
3. Analyse the applicable penalties, prosecution and offences; and
4. Understand the liability in special cases and miscellaneous provisions in case of Income Tax.

UNIT I: ASSESSMENT PROCEDURE

Return of income; Compulsory filing of return of income; Interest for default in finishing return of income; Self assessment; Inquiry before assessment; Reference to the valuation officer; Faceless inquiry and valuation; Assessment; Faceless assessment; Alternate dispute resolution mechanism; Income escaping assessment; Faceless assessment of income escaping assessment; Time limit for completion of assessments and reassessments; Rectification of mistakes; Notice of demand; Intimation of loss; Faceless rectification, amendments and issuance of notice or intimation.

UNIT II: APPEALS, REVISION AND DISPUTE RESOLUTION

Meaning of appeal; Parties to an appeal; Various Appellate authorities; Provision for avoiding repetitive appeals; Procedure for appeal by revenue; Revision of a best judgement assessment; Revision by Commissioner; Monetary limits for filing of appeals by the department before Income Tax Appellate Tribunal, High courts and SLPs/appeal before Supreme Court; Doctrine of Partial and Total merger; Dispute Resolution Committee.

UNIT III: PENALTIES, PROSECUTION AND OFFENCES

Penalties- Meaning, Types; Procedure for imposing penalty; Immunity from Penalty; Prosecutions- Meaning, cases under which a person is punished; Summary of offences and prosecution; Presumption with regard to assets, books of account and culpable mental state; Prosecution to be made at the instance of Principal Chief Commissioner or Chief Commissioner or Principal Commissioner; Constitution of Special courts & offences triable by Special court; Trial of offences as summons case.



UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY(FYUP)
BUSINESS REGULATIONS
ADVANCE TAX LAWS

(Syllabus for examinations to be held in May 2025, 2026, 2027)

UNIT IV: LIABILITY IN SPECIAL CASES AND MISCELLANEOUS PROVISIONS

Taxation of discretionary trusts; Direct assessment or recovery not barred; Remedies against property in cases of representative assessee; Executors and administrators; Liability of successor to business in respect of tax chargeable from the predecessor; Liabilities arising when an association carrying on business is discontinued; Companies under liquidation; Miscellaneous Provisions-Mode of taking or accepting certain loans, deposits and specified sum; Mode of undertaking transactions; Mode of repayment of certain loans or deposits; Provisional attachment to protect the interest of the revenue; Service of Notice.

BOOKS RECOMMENDED

1. H. C. Mehrotra & S. P. Goyal, Direct Tax System Income Tax, Sahitya Bhawan Publications.
2. A. Raman, Income Tax: Theory, Law and Practice, McGraw Hill.
3. G. Abuja & R. Gupta, Tax Laws and Practice, Commercial Law Publishers (India) Pvt. Ltd.
4. V. K. Singhania & K. Singhania, Direct Taxes: Law and Practice, Taxmann.
5. V. Balachandran & S. Thotadri, Taxation Law & Practice, PHI.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY(FYUP)
BUSINESS REGULATIONS
GLOBAL BUSINESSES AND HUMAN RIGHTS
(MAJOR COURSE)

C. No.: UMJBCT-632
Credits: 4
Time: 3 Hours
Max. Marks: 100
Tutorial Hours: 30

Internal Assessment: 15
External Examination: 60
Continuous Assessment: 10
Tutorial Examination: 15

(Syllabus for examinations to be held in May 2025, 2026, 2027)

Objectives:

1. To understand the fundamentals of global business;
2. To explore the concepts and approaches of ethics and corporate social responsibility in the context of international business;
3. To examine the role of international organisations in promoting human rights and addressing business-related human rights abuses; and
4. To understand the main provisions of international human rights laws and conventions related to various forms of discrimination and rights protection.

Learning Outcomes:

After going through this course students will be able to-

1. Create awareness about international, multinational, and international treaties impacting global business;
2. Gain knowledge about the international frameworks that govern this interaction and the duties and responsibilities that are in turn imposed upon businesses;
3. Demonstrate the ability to integrate knowledge and apply learned skills to protect human rights and fundamental freedoms; and
4. International laws and its guiding principles for protection of women, child, disabled and labour and machinery available to redress their grievances.

UNIT I: AN OVERVIEW OF GLOBAL BUSINESS

Overview of Global Business- International trade, multinational business and global economic integration; Global business environment; International trade treaties – Bilateral, regional and global agreements; Global business management.

UNIT II: ETHICS AND SOCIAL RESPONSIBILITY IN INTERNATIONAL BUSINESS

International Corporate Social Responsibility (ICSR)-Benefits, covenants & tools; Ethics in international business- Concept, approaches, global ethical standards.

UNIT III: CORPORATE RESPONSIBILITY

Role of international organisations to respect human rights: United Nations (UN), The Organisation for Economic Co-operation and Development (OECD), The International Labour Organisation (ILO), United Nations Guiding Principles on Business and Human Rights (UNGP): Pillar, Key steps, Principles and Limitations; The European Convention on Human Rights (ECHR) and Economic, Social, and Cultural (ESC) framework; Business-related human rights abuse and remedies.

Heaven

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY(FYUP)
BUSINESS REGULATIONS
GLOBAL BUSINESSES AND HUMAN RIGHTS

(Syllabus for examinations to be held in May 2025, 2026, 2027)

UNIT IV: INTERNATIONAL LAWS AND HUMAN RIGHTS

A brief introduction to International Human Right Law; Main provisions of International Convention on the elimination of all forms of racial discrimination; International Covenant on economic, social and cultural rights, Convention on the elimination of all forms of discrimination against women, convention against torture and other cruel, inhuman or degrading treatment or punishment, Convention on the rights of the child, International Convention on the protection of the rights of all migrant workers and members of their families, Convention on the rights of persons with disabilities

BOOKS RECOMMENDED

1. Dorothee Baumann-Pauly and Justine Nolan, Business and Human Rights from Principles to Practice, Routledge.
2. Ludovica Chiussi Curz, International Law.
3. Erin Meyer, The Culture Map: Breaking through the Invisible Boundaries of Global Business (Kindle Edition).
4. Charles W.L. Hill, International Business: Competing in the Global Marketplace (Hardcover).

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY(FYUP)
BUSINESS REGULATION
BUSINESS LAWS FOR MANAGERS
(MAJOR COURSE)

C. No.: UMJBCT-633

Credits: 4

Time: 3 Hours

Max. Marks: 100

Tutorial Hours: 30

Internal Assessment: 15

External Examination: 60

Continuous Assessment: 10

Tutorial Examination: 15

(Syllabus for examinations to be held in May 2025, 2026, 2027)

Objectives:

1. To understand the provisions, functions, and enforcement mechanisms of the Competition Act, 2002;
2. To learn about the structure, applicability, and key provisions of the FEMA 1999;
3. To explore the establishment, administration, and operational procedures under the SEZ Act, 2005; and
4. To understand the framework and provisions of the Consumer Protection Act, 2019.

Learning Outcomes:

After going through this course students will be able to-

1. analyse the provisions of the Competition Act 2002;
2. demonstrate an understanding of the Foreign Exchange Management Act 1999;
3. assess the legal framework established by the Special Economic Zones Act 2005; and
4. examine the provisions of the Consumer Protection Act 2019.

UNIT I: COMPETITION ACT 2002

Introduction; Prohibition of certain Agreements, Abuse of Dominant Position and Regulation of Combinations; Competition Commission of India: Duties, Powers, Functions; Duties of Director General; Penalties; Competition Advocacy; Finance; Accounts; Audit; Appellate Tribunal; Miscellaneous provisions.

UNIT II: FOREIGN EXCHANGE MANAGEMENT ACT, 1999

Overview; Applicability; Scheme of FEMA; Important Definitions: Adjudicating Authority, Appellate Tribunal, Authorised Person, Capital Account Transaction, Currency Notes, Current Account Transaction, Foreign Exchange, Foreign Security, Person, Person Resident in India; Current and Capital Account Transactions; Acquisition & Transfer of Immovable Property in India and Abroad; Realisation and Repatriation of Foreign Exchange; Adjudication and Appeal; Investigation; Compounding: Application for Compounding, Pre-requisites, Scope and Procedure, Issue of order.

UNIT III: SPECIAL ECONOMIC ZONES ACT, 2005

Introduction- Definition of SEZ, Unique features, Procedure for making proposal to establish SEZ, Statutory laws, Administrative set up; Board of Approval- Constitution, Duties, powers and functions, Development Commissioner- Functions; Approval Committee-Constitution of Approval Committee Powers and functions; Setting up of unit; Constitution of Authority- Officers of Authority and other staff; Special provision for transfer of officers or other employees to Authority; Functions of Authority; Grants and loans by Central Government; Constitution of Fund and its application, Accounts and audit; Returns and reports; Reference of dispute; Power of the State Government to grant exemption; SEZ Act to have overriding effect; SEZ to be ports, airports, inland containers depots, land Stations; Power to make rules; Power to remove difficulties; Sub-Contracting-Meaning, Provision, Procedure, Sub-contracting for DTA area unit for export, Contract farming, Sales in DTA area, Procedure for sales in DTA Area, Domestic Tariff Area removals, Temporary removals to DTA.



UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY(FYUP)
BUSINESS REGULATIONS
BUSINESS LAWS FOR MANAGERS

(Syllabus for examinations to be held in May 2025, 2026, 2027)

UNIT IV: CONSUMER PROTECTION ACT, 2019

Introduction; Overall Scheme; Validity; Constitutional background; Consumer Dispute; Complaint; Consumer; Defect in Goods; Deficiency in services; Unfair Contracts; Restrictive trade practices; Unfair trade practice; Product liability; Constitution of consumer disputes redressal commission- Three tier Consumer Disputes Redressal Commission, District Commission, Establishment of State Consumer Disputes Redressal Commission, Establishment of National Consumer Disputes Redressal Commission, Finality of orders of Commission, Appeal to Supreme Court against order of National Commission; Procedural aspects of consumer disputes redressal commission; Mediation; Offences and Penalties; Regulation of E-Commerce.

BOOKS RECOMMENDED

1. A. K. Agarwal, Business Law for Managers, IIMA Ahmedabad Book Books.
2. V. K. Agarwal, Competition Act, 2002, Bharat Publications, New Delhi.
3. T. Ramappa, Competition Law in India – Policies, Issues, and Developments, Oxford University Press, New Delhi.
4. H. Mehta, Practice Relating To Special Economic Zones, Taxmann Allied Services Pvt. Ltd., New Delhi.
5. V. S. Datey, Overview of Consumer Protection Act, 2019, 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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY(FYUP)
BUSINESS REGULATIONS
MUTUAL FUND REGULATIONS
(MAJOR COURSE)

C. No.: UMJBCT-634
Credits: 4
Time: 3 Hours
Max. Marks: 100
Tutorial Hours: 30

Internal Assessment: 15
External Examination: 60
Continuous Assessment: 10
Tutorial Examination: 15

(Syllabus for examinations to be held in May 2025, 2026, 2027)

Objectives:

1. To understand the concept, structure, types, and growth prospects of mutual funds;
2. To explore the management of bond and equity fund portfolios;
3. To learn about the calculation of NAV, valuation of mutual fund assets, accounting principles; and
4. To understand the regulatory framework of the mutual fund industry.

Learning Outcomes:

At the end of this course, students will be able to-

1. Know the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features;
2. Able to develop an appropriate portfolio for a given investor and market conditions;
3. Learn to use adjusted financial statements to produce a sound valuation of a company; and
4. Understand the legalities, accounting, valuation and taxation aspects underlying mutual funds and their distribution.

UNIT I: CONCEPT, STRUCTURE AND CONSTITUENTS

Mutual Funds: Concept, origin, growth, types, advantage; Constituents and structure of mutual funds; The role of mutual funds; Difference between a mutual fund and a commercial bank; Reasons for slow growth and Prospects of mutual fund industry.

UNIT II: MANAGEMENT OF BOND FUND AND EQUITY FUND PORTFOLIO

Mutual Funds in India: UTI Schemes, SBI Mutual Fund, Other Mutual Funds; Selection of a fund; Problems on mutual fund returns; Investment of bond funds-Bond valuation & techniques to enhance bond investment; Equity fund portfolio-Types of equity shares & valuation.

UNIT III: ACCOUNTING AND VALUATION OF MUTUAL FUNDS

Calculation of NAV and its importance; Valuing the assets of the mutual fund; Accounting principles followed by the mutual funds; Meaning and importance of mutual fund prospectus; Contents of a mutual fund prospectus; Measuring fund performance & various standardised performance systems.



UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY(FYUP)
BUSINESS REGULATIONS
MUTUAL FUND REGULATIONS

(Syllabus for examinations to be held in May 2025, 2026, 2027)

UNIT IV: REGULATIONS OF MUTUAL FUND INDUSTRY

Contextual significance of mutual fund regulation; Legal environment of mutual funds; Supervision and regulation; Principles of mutual fund regulation; Rights of investors; Role of industry players in furthering regulatory objectives; Market imperfection and Investment risks: The need for regulation; Regulation and Investors protection in India.

BOOKS RECOMMENDED

1. V. K. Avadhani, Marketing of Financial Services, Himalaya Publications.
2. R. Gordon & Natarajan, Emerging Scenario of Financial Services, Himalaya Publications.
3. K. G. Sahadevan & M. Thripairaju, Mutual Funds, Data Interpretation and Analysis, Prentice Hall of India.
4. Fredman & Wiles, How Mutual Funds Work? Prentice Hall of India.
5. Taxmann's Mutual Fund Distributors.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies, etc.



UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY(FYUP)
BUSINESS REGULATIONS
CORPORATE TAX PLANNING
(MINOR COURSE)

C. No.: UMIBCT-631
Credits: 4
Time: 3 Hours
Max. Marks: 100
Tutorial Hours: 30

Internal Assessment: 15
External Examination: 60
Continuous Assessment: 10
Tutorial Examination: 15

(Syllabus for examinations to be held in May 2025, 2026, 2027)

Objectives:

1. To understand the foundational concepts of tax planning;
2. To analyse tax planning strategies related to specific business decisions;
3. To understand tax planning considerations in financial management and managerial decisions; and
4. To explore tax planning strategies applicable to non-residents.

Learning Outcomes:

After completion of the course, learners will be able to-

1. develop an understanding of the concept of tax planning, tax management and tax avoidance;
2. gain understanding of the implications of tax provisions for firm and company;
3. explain provisions related to tax planning in financial management and managerial decisions; and
4. explore the different avenues of tax planning for non-residents.

UNIT I: INTRODUCTION

Concept: Tax planning, Tax avoidance, Tax evasion; Tax avoidance v. Tax evasion; Tax planning v. Tax management; Residential status and tax incidence: Residential status of a company- Control and management, Incidence of tax, Indian income and foreign income, Receipt of income, Receipt vs. Remittance, Actual receipt vs. Deemed receipt, Cash vs. Kind, Receipt vs. Accrual, Accrual of income.

UNIT II: TAX PLANNING WITH REFERENCE TO SPECIFIC BUSINESS DECISIONS

Location of new business; Nature of business: Investment allowance for acquisition and installation of new plant and machinery, Investment allowance in backward areas, Tea/coffee/rubber development account, Telecom licence fees, Expenditure on specified business, Computing business profits on presumptive basis, Transport operators, Employment of new workmen, Tonnage Tax Scheme; Form of Organisation- A comparison of tax benefits.

UNIT III: TAX PLANNING WITH REFERENCE TO FINANCIAL MANAGEMENT AND MANAGERIAL DECISIONS

Capital structure decision; Dividend Policy- Dividend, Deemed dividend, Bonus shares; Purchase of asset: Lease vs. Purchase, Purchase by instalment vs. Hire, Sale of assets used for scientific research, Make or buy; Repairs, replace, renewal or renovation; Employee Remuneration- Remuneration planning.

Itcaur

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY(FYUP)
BUSINESS REGULATIONS
CORPORATE TAX PLANNING

(Syllabus for examinations to be held in May 2025, 2026, 2027)

UNIT IV: TAX PLANNING IN RESPECT OF NON-RESIDENTS

Income taxable in the hands of non-resident in India; Income deemed to accrue or arise in India; Tax planning in respect of residential status; Interest to non-residents; Salaries of foreign citizens; Non-resident consultants; Aircraft lease rent payable to foreign Government; Shipping; Exploration of mineral oils; Royalties and technical fees in the case of foreign companies.

BOOKS RECOMMENDED

1. G. K. Ahuja & R. Gupta, Systematic Approach to Income Tax, Bharat Law House.
2. K. Aggarwal, Direct Tax Planning and Management, Atlantic Publications.
3. R. N. Lakhotia, Income Tax Planning Handbook, Vision Books.
4. V. K. Singhania & K. Singhania, Direct Taxes Law & Practice, Taxmann Publications.
5. E. A. Srinivas, Handbook of Corporate Tax Planning, Tata McGraw Hill.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies, etc.



UNIVERSITY OF JAMMU

B.COM. 6th Semester

(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-661	Retail Management	4	15	60	10	15	100	
2.	Major Course	UMJBCT-662	Marketing Communication	4	15	60	10	15	100	
3.	Major Course	UMJBCT-663	Organisation Development and Change Management	4	15	60	10	15	100	
4.	Major Course	UMJBCT-664	Training and Development	4	15	60	10	15	100	
3.	Minor Course	UMIBCT-661	Sales Management	4	15	60	10	15	100	

Heaur

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
RETAIL MANAGEMENT
(MAJOR COURSE)

C. No.: UMJBCT-661
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 2025, 2026, 2027)

Objectives:

1. To facilitate the understanding of retail management;
2. To build sustainable competitive advantage in retailing;
3. To acquaint the students with the fundamentals of merchandise management; and
4. To understand emerging retail formats.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Understand the concept of retailing;
2. Become familiar with the behaviour of the retail consumer;
3. Comprehend the merchandise management and retail pricing; and
4. Recognise the significance of store management.

UNIT I: RETAILING

Concept of retailing; Retail evolution; Retailer's role in a distributional channel: Functions performed by retailers; Types of retailers; Prospects of retailing in India; Challenges to retail development in India; Multi channel retailing: meaning, the evolution toward multi-channel retailing; Issues in multi-channel retailing; Franchising: types, advantages, challenges, franchising in India.

UNIT II: UNDERSTANDING THE RETAIL CONSUMER

Retail consumer behaviour; Factors influencing the retail consumer; Consumer decision making process; Market research; Market segmentation and retail strategy, steps involved in developing a retail strategy; Retail brand; Retail value chain; Building a sustainable competitive advantage- customer loyalty, location, human resource management, distribution and information systems, unique merchandise, vendor relations; Role of information technology in retailing.

UNIT III: MERCHANDISE MANAGEMENT

Concept, merchandise management process; Setting objectives for the merchandise plan, Sales forecasting, the assortment planning process; Role and responsibilities of merchandiser; Merchandise planning- concept, implications and process; Buying merchandise- Brand alternatives available to retailers; Private label merchandise; Developing and maintaining strategic relationships; Retail pricing, Retail price strategies, Pricing adjustments- Concept of terms like markdowns, coupons, rebates, price bundling, Multiple unit pricing, variable pricing.

Qaaur

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
RETAIL MANAGEMENT

(Syllabus for the examinations to be held in May 2025, 2026, 2027)

UNIT IV: STORE MANAGEMENT AND EMERGING TRENDS

Responsibilities of store managers, Recruiting, selecting and training store employees, store planning, location planning; Store design & the retail image mix, the space mix; Effective retail space management, store layout, floor space management and visual merchandising and displays; Organised retailing; Modern retail formats; E-tailing, challenges faced by retail sector.

BOOKS RECOMMENDED

1. M. Levy & Barton A. Weitz, Retailing Management, Tata McGraw Hill.
2. G. G. Vedamani, Retail Management, Pearson.
3. S. Pradhan, Retailing Management, Text and Cases, Tata McGraw Hill.
4. D. Lusch, Retail Management, South Western Cengage Learning.
5. K. S. Menon, Store Management, Macmillan India Ltd.
6. B. Tulli & Shrivastava, Retail Management, Oxford University Press.
7. Y. Ramkishan, International Retail Marketing Strategies, Jaico Publishing House, Mumbai.

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 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

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
MARKETING COMMUNICATIONS
(MAJOR COURSE)

C. No.: UMJBCT-662

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 2025, 2026, 2027)

Objectives:

1. To provide conceptual knowledge of marketing communication;
2. To orient the students regarding the application of integrated marketing communication;
3. To study global marketing communication; and
4. To understand effectiveness of marketing communication.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Understand the various models of marketing communication;
2. Prepare, plan and organise marketing communication;
3. Orient the practical aspects and techniques of IMC; and
4. Effectively evaluate and control the IMC strategy.

UNIT I: MARKETING COMMUNICATION

Communication- Concept, theory and models of communication; Elements of communication mix; Marketing communication process; International marketing communication; Effectiveness of marketing communication; Economic and creative justification of marketing communications; Behavioural aspects of marketing communications; Consumer response to persuasive communications– Different models like Response Hierarchy Models, FCB planning Model, Cognitive Processing Models; Influence of source message and channel factors on communication.

UNIT II: PLANNING AND ORGANISING MARKETING COMMUNICATION

Concepts of STP; Identification of the target audience; Establishment of marketing communications objectives; Setting marketing communication budget; Organising for marketing communications: Role of Ad agencies and other marketing communication organisation; Client agency relationship media issues; Print media, broadcast media, display media, internet and interactive media, Support media; Media planning and strategy-media plan, media objectives; Developing, implementing and evaluating strategies.

UNIT III: INTEGRATED MARKETING COMMUNICATION

Concept, role of IMC in the marketing process; IMC planning model, marketing, promotion and process model; Steps involved in developing IMC programme; Evolution and significance of IMC; Introduction to IMC tools – Advertising, sales promotion, publicity, public relations, and event sponsorship; Creative strategies in advertising, sales promotion, publicity, event sponsorship etc Creativity: The creative process; Creative strategy development: Creative strategy in implementation and evaluation of marketing communication: Types of appeals and execution styles.

J. C. Singh

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
MARKETING COMMUNICATIONS

(Syllabus for the examinations to be held in May 2025, 2026, 2027)

UNIT IV: MONITORING, EVALUATION AND CONTROL OF IMC

Measuring the effectiveness of marketing communication elements; International marketing communication: Role of integrated marketing communication in international marketing; Cultural and other differences; Global vs. localised marketing communications; Regulation of advertising and promotion, self and state regulation; Social, ethical and economic aspects of marketing communication.

BOOKS RECOMMENDED

1. Jim Blythe, Marketing Communication, Prentice Hall.
2. Kenneth Blown & Donald Bach, Integrated Marketing Communications, PHI.
3. Rajeev Batra, Jhon G. Myers & David A. Aaker, Advertising Management, PHI.
4. Tom Duncan, Principles of Advertising & Integrated Marketing Communication- 2005e, Tata McGraw Hill.
5. G. E. Belch & M. A. Belch, Advertising & Promotion: An Integrated Marketing Communication Perspective, Tata McGraw Hill.
6. J. R. Rossiter & Larry Percy, Advertising Communications and Promotion Management, Tata McGraw Hill.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
ORGANISATION DEVELOPMENT AND CHANGE MANAGEMENT
(MAJOR COURSE)

C. No.: UMJBCT-663
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 2025, 2026, 2027)

Objectives:

1. To understand the foundation of organisation development;
2. To acquaint the students with OD interventions;
3. To study the framework of change management; and
4. To comprehend value based change and models of change.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Understand the concept of organisation development;
2. Become familiar with the OD interventions;
3. Comprehend the challenges of change management; and
4. Recognise the various models of change.

UNIT I: ORGANISATION DEVELOPMENT

Organisation development: Concept, characteristics, goals, importance, process and evolution of OD; Assumptions and values in organisation development; Model of OD; Foundations of organisation development; Issues in consultant – client relationship; Management development vs. organisation development; Factors affecting success of an organisation development programme.

UNIT II: OD INTERVENTIONS

Action research and organisation development; OD intervention- Concept, selection of OD intervention activities, designing and organising of OD activities Classification of OD intervention- OD interpersonal intervention, OD team development intervention, responsibility charting, organisation mirror interventions; Third party peace-making, OD: Work-redesign, re-engineering, quality circles, total quality management; Fundamental strengths of OD; Future of OD.

UNIT III: ORGANISATIONAL CHANGE

Change: Concept, forces of change, types and importance, Factors of change; Change management challenges; Organising for change, change levers; Key roles of organisational change; Building a culture of change; Steps in change management; Manager as a change agent; Resistance to change: Concept, sources of resistance to change, overcoming resistance to change; Managing change; Strategies of Change.

UNIT IV: MODELS OF CHANGE

Systems model of change, Lewin's force field model, Continuous change process model; Mckinsay 7s Model of Change, ADKAR change management model; Change in perspectives on change; Effective implementation of change; Change and transition management; Value-based change: Nurturing organisational change; Culture and change.

H. Gaur

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
ORGANISATION DEVELOPMENT AND CHANGE MANAGEMENT

(Syllabus for the examinations to be held in May 2025, 2026, 2027)

BOOKS RECOMMENDED

1. Cummings and Worley, Organisation development and Change Thomson.
2. W. L. French & C. H. Bell, Organisation development Pearson Education Asia.
3. Kavita Singh, Organisation change and development Excel Books.
4. W. G. Bennis, Organisation Development: Nature, origins and Prospects.
5. Robert A. Paton & James McCalma, Change Management, New Delhi Sage.
6. V. Nilakant & S. Ramnarayan, Managing Organisational Change, New Delhi: Response Books.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

Heaur

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
TRAINING AND DEVELOPMENT
(MAJOR COURSE)

C. No.: UMJBCT-664
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 2025, 2026, 2027)

Objectives:

1. To introduce concept of management development;
2. To understand the approaches of training interventions;
3. To comprehend various techniques of training; and
4. To acquaint the students with theoretical framework of E-Training.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Understand the concept of training and development;
2. Become familiar with the perspective for designing training strategy;
3. Comprehend the training methodology; and
4. Evaluate training and recognise the significance of E- training.

UNIT I: TRAINING

Training and development: Training objectives; Triggers of training, benefits of training; strategies for effective HR training; Philosophies of training; Learning and training: Reinforcement theory, social learning theory, goal setting theory, cybernetic and information theories, cognitive theories and problem solving; Classification of training programme; Learning to learn and self-development; Management Development: Concept, Training v/s Development; Techniques of management development.

UNIT II: TRAINING NEED ANALYSIS AND DESIGN

Identification of training needs; Steps in conducting need assessment; Training design: Perspective for designing training; Building a training design; Types of training; Training process; Key factors in training design: Approaches to training interventions: Organisation learning systems, generalised approaches, planned training interventions, the costs and benefits of training interventions.

UNIT III: TRAINING METHODS/ TECHNIQUES

Training methodology; Management games, case study method, role play method, in-basket exercises, laboratory training, experiential learning techniques, brain storming, syndicate method; Technology based training; Advantages and disadvantages of training methods; Principles for selection of teaching and training methods; Instrumentation of training: Need, when to use instruments, problems in using instruments; Skills of effective trainer.

J. Caur

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
TRAINING AND DEVELOPMENT

(Syllabus for the examinations to be held in May 2025, 2026, 2027)

UNIT IV: TRAINING EVALUATION AND E-TRAINING

Evaluating of training: Concept, types of training evaluation; Training evaluation models, problems of training evaluation, Requirements for effective training evaluation, measuring training effectiveness, types of evaluation techniques; E- training- Concept, types of E-training, Designing E-training programmes, Computer-based training; Web-based work place training; Blended training approach, Learning management system (LMS), just-in-time learning (JITL).

BOOKS RECOMMENDED

1. D. K. Bhattacharyya, Training and Development Theories and Applications, Sage.
2. B. R. Reddy, Effective Human Resource Training and Development Strategy, Himalaya Publication.
3. A. N. Raymond, Employee Training and Development, The Ohio State University.
4. Robert L. Craig, The ASTD Handbook of Training and Development, McGraw Hill.
5. Donald L. Kirkpatrick, evaluating Training Programmes, Tata McGraw Hill.
6. Kasho Prasad, SHRM Concepts and Practices, Himalaya Publishing House.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

9caur

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
SALES MANAGEMENT
(MINOR COURSE)

C. No.: UMIBCT-661
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 2025, 2026, 2027)

Objectives:

1. To dwell into theoretical understanding of sales management;
2. To comprehend sales organisation;
3. To study the recruitment and selection process of sales force; and
4. To apprehend motivation and compensation required for sales force.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Understand the concept of sales management;
2. Acquaint with the functions and value of sales management;
3. Comprehend recruitment and training process in sales organisations; and
4. Gain the knowledge of motivating and evaluating the sales force.

UNIT I: SALES MANAGEMENT

Sales management- Concept and objectives of sales management, sales planning- goal setting, performance measurement, corrective action, theories of selling, Sales Management and Control, Formulation of sales strategy; Types of sales strategy; Steps involved in selling process AIDAS (Attention, interest, desire, action and satisfaction); Sales executive as coordinator.

UNIT II: SALES ORGANISATION AND PERSONAL SELLING

Need for sales organisations, functions of sales organisation, sale's organisational structure, analysing market potential, Sales forecasting methods, Sales manager-Functions and responsibilities, Salesmanship as a profession, types of personal selling objectives; Process of personal selling, planning for major customers and sales budget; Specific characteristics of a successful salesman, role of relationship marketing in personal selling, Value added selling; Role of IT in personal selling.

UNIT III: RECRUITMENT, SELECTION AND TRAINING

Recruiting sales personnel, Sources of sales force recruitments, selecting sales personnel, Steps in selection process; Sales force Training- Need, importance and methods; Sales territory- Importance, types and factors considered for designing sales territory.

J. Gaur

UNIVERSITY OF JAMMU
B.COM. 6th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
SALES MANAGEMENT

(Syllabus for the examinations to be held in May 2025, 2026, 2027)

UNIT IV: SALES FORCE MOTIVATION, COMPENSATION & EVALUATION

Motivating the sales force; Motivation theories- cognitive and non-cognitive approach, incentive programs as motivators, devising a sales compensation plan; Modes of compensating the sales forces, Sales meetings, sales contests; Non-monetary compensation- Importance and types; Evaluating sales force performance and controlling sales activities (Sales records and reporting systems).

BOOKS RECOMMENDED

1. R. Still, E. W. Cundiff & Govoni, Sales Management, Prentice Hall.
2. F. Patrick, Sales Management Handbook, Gower Pub. Co.
3. Anderson, Hair & Bush, Professional Sales Management, Dame Publications.
4. D. M. Pestonjee, Motivation and Job Satisfaction, Laxmi Publications.
5. S. L. Gupta, Sales and Distribution Management, Excel Books.

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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies, etc.



UNIVERSITY OF JAMMU
B.COM. 7th 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-701	Financial Reporting	4	15	60	10	15	100	
2.	Major Course	UMJBCT-702	Stock Marketing Operations	4	15	60	10	15	100	
3.	Major Course	UMJBCT-703	Analysis of Financial Statement	4	15	60	10	15	100	
4.	Major Course	UMJBCT-704	New Venture Finance	4	15	60	10	15	100	
5.	Minor Course	UMIBCT-701	Financial Policies and Practices	4	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-731	Business Negotiations	4	15	60	10	15	100	
2.	Major Course	UMJBCT-732	GST and Customs Law	4	15	60	10	15	100	
3.	Major Course	UMJBCT-733	MSME Act & Practices	4	15	60	10	15	100	
4.	Major Course	UMJBCT-734	Advanced Auditing	4	15	60	10	15	100	
5.	Minor Course	UMIBCT-731	Introduction to GST	4	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-761	Organisational Behaviour	4	15	60	10	15	100	
2.	Major Course	UMJBCT-762	Managerial Economics	4	15	60	10	15	100	
3.	Major Course	UMJBCT-763	Consumer Behaviour	4	15	60	10	15	100	
4.	Major Course	UMJBCT-764	International Business	4	15	60	10	15	100	
3.	Minor Course	UMIBCT-761	Contemporary Management	4	15	60	10	15	100	

Hour

UNIVERSITY OF JAMMU
B.COM. 7th 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-701	Financial Reporting	4	15	60	10	15	100
2.	Major Course	UMJBCT-702	Stock Marketing Operations	4	15	60	10	15	100
3.	Major Course	UMJBCT-703	Analysis of Financial Statement	4	15	60	10	15	100
4.	Major Course	UMJBCT-704	New Venture Finance	4	15	60	10	15	100
5.	Minor Course	UMIBCT-701	Financial Policies and Practices	4	15	60	10	15	100

Yours

UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
FINANCIAL REPORTING
(MAJOR COURSE)

C. No.: UMJBCT-701
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 Dec. 2025, 2026, 2027)

Objectives:

1. To the basics of financial reporting including the purpose, stakeholders, and key components of financial statements;
2. To familiarise with the financial reporting standards including GAAP, IFRS, and their application in preparing financial statements;
3. To understand corporate reporting practices including preparation and presentation of financial information in annual reports, sustainability reports, and other disclosures; and
4. To update on recent developments in financial reporting including emerging trends, regulatory changes, and advancements in reporting practices.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Gain the skill of using accounting information as a tool in applying solutions for managerial problems.
2. Evaluating the financial performance, interpreting the financial structure and analysing general purpose financial reports.
3. Acquire the ability to integrate and solve problems in practical scenarios on accounting standards; and
4. Adopt guidance notes and Indian Accounting Standards, for deciding the appropriate accounting treatment and formulating suitable accounting policies.

UNIT I: INTRODUCTION

Basics of reports, essential requirements of a good report, steps for making the reports 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; An 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.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
FINANCIAL REPORTING

(Syllabus for the examinations to be held in Dec. 2025, 2026, 2027)

UNIT III: CORPORATE REPORTING

International financial reporting characteristics; Development of financial reporting objectives: Accounting Principle Board (APB, Statement No. 4); Financial Accounting Standard Board (FASB, Concept No.1); Objectives True-blood report and Stamp report; 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.

BOOKS RECOMMENDED

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

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

J. Lal

UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
STOCK MARKET OPERATIONS
(MAJOR COURSE)

C. No.: UMJBCT-702
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 Dec. 2025, 2026, 2027)

Objectives:

1. To acquaint with the structure and functioning of stock markets including primary and secondary markets, stock exchanges, and trading mechanisms;
2. To explain the process of buying and selling stocks covering order types, execution methods, and the role of brokers and market makers;
3. To analyse stock market indicators such as stock indices, trading volumes, and price movements, and their significance in assessing market trends and investor sentiment; and
4. To explore the factors influencing stock prices including company performance, economic indicators, market speculation, and regulatory events, and their impact on investment decisions.

Learning Outcomes:

After going through the syllabus, the students shall able to-

1. Gain comprehensive understanding on the stock market operations and its structure.
2. Understanding of trading, settlement procedures, processes and related components and the regulations and emerging challenges in the Indian stock market; and
3. Become aware about commodity and currency markets.

UNIT I: AN OVERVIEW OF INDIAN SECURITIES MARKET

An overview of Indian securities market, Meaning, functions, intermediaries; Role of primary market; Methods of floatation of capital; Problems of new issues market -IPO's-Investor protection in primary market; Recent trends in primary market; SEBI measures for primary market.

UNIT II: STOCK EXCHANGES AND ITS FUNCTIONS

Meaning, nature, functions of secondary market; Organisation and regulatory framework for stock exchanges in India; SEBI: Functions and measures for secondary market; Overview of major stock exchanges in India; Listing of securities: Meaning; merits and demerits, listing requirements, procedure, fee; Listing of rights issue, bonus issue, further issue; Listing conditions of BSE and NSE; Delisting.

UNIT III: TRADING, SETTLEMENT AND SURVEILLANCE SYSTEM IN STOCK EXCHANGES

Different trading systems-BSE, NSE; Different types of settlements - Pay-in and pay-out, bad delivery, short delivery; Market types; Order types and books; De-mat settlement: Physical settlement- Institutional segment, funds settlement; Bad and short delivery risk management system in BSE & NSE; Surveillance system in BSE & NSE.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
STOCK MARKET OPERATIONS

(Syllabus for the examinations to be held in Dec. 2025, 2026, 2027)

UNIT IV: COMMODITY AND CURRENCY MARKETS

Commodity exchanges-Evolution and history; Role in globalising economy; Governing regulations-Price-risk management, commodity exposure; Hedge accounting; Currency futures; Managing exchange rate; Carbon markets; Weather derivatives; ETFs-Purpose, importance and types.

BOOKS RECOMMENDED

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing, House Pvt. Ltd.
2. Prasanna Chandra, Investment Analysis and Portfolio management, Tata McGraw Hill.
3. V.A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers.
5. Ravi Puliani & Mahesh Puliani, Manual of SEBI, Bharat Publication.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

Jaur

UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
ANALYSIS OF FINANCIAL STATEMENTS
(MAJOR COURSE)

C. No.: UMJBCT-703

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 Dec. 2025, 2026, 2027)

Objectives:

1. To familiarise with the components of financial statements including balance sheets, income statements, and cash flow statements, and their interrelationships;
2. To interpret financial ratios such as liquidity ratios, profitability ratios, and solvency ratios, to assess the financial health and performance of a company;
3. To apply financial statement analysis techniques including vertical analysis, horizontal analysis, and ratio analysis, to evaluate trends, identify strengths and weaknesses, and make informed investment or lending decisions; and
4. To practice financial statement analysis through real-world case studies and exercises, to develop skills in interpreting and drawing insights from financial data for decision-making purposes.

Learning Outcomes:

After going through the syllabus, the students shall be able to-

1. Gain comprehensive understanding of financial statements;
2. Understand importance of preparing financial statements;
3. Learn the various techniques used in analysing financial statement analysis; and
4. Accumulate knowledge of statement of changes in financial statements.

UNIT I: INTRODUCTION

Financial statements-Meaning, nature, objectives, types, characteristics, importance and limitations; Financial statement analysis: Meaning, objectives, importance, parties interested; Types of external analysis-External analysis, internal analysis, horizontal, vertical analysis; Procedure of analysis; Tools and techniques of analysis-Comparative statements, common-size statements, trend analysis; Limitations of financial analysis.

UNIT II: RATIO ANALYSIS

Ratio Analysis- Meaning, nature; guidelines or precautions for use of ratios; Uses and significance of ratio analysis; Limitations of ratio analysis; Types of ratios- test of liquidity, analysis of activity ratios, analysis of long term financial position, analysis of profitability ratios, overall profitability ratios, market valuation ratios; Preparation of financial statements using ratios.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
ANALYSIS OF FINANCIAL STATEMENTS

(Syllabus for the examinations to be held in Dec. 2025, 2026, 2027)

UNIT III: FINANCIAL MEASURES OF PERFORMANCE AND REPORTING OF CORPORATE GOVERNANCE

Return on Investment (ROI)- Meaning, need, importance and limitations; Economic value added (EVA)- Concept, significance of EVA, measurement of EVA; Balanced Score Card (BSC)- Concept, objectives, perspectives of balance score card, multiple scorecard measures to a single strategy; Reporting of corporate social responsibility; Reporting of corporate governance; Status of corporate reporting in India; Recent scandals in financial reporting.

UNIT IV: DISTRESS ANALYSIS

Introduction- Perception of various parties on financial distress, barriers to a comprehensive term; Need for corporate failure analysis; Means of bailing out distress; Research findings on causes of sickness- Concepts on sickness, distress, failure and insolvency; Stages of financial distress; Prediction of corporate failure/ Industrial sickness.

BOOKS RECOMMENDED

1. S. Sikidar & H. C. Gautam, Financial Statement Analysis, New Central Publications.
2. R. K. Sharma & S. K. Gupta, Management Accounting, Kalyani Publishers, Ludhiana.
3. R. S. Kaplan & A. A. Atkinson, Advanced Management Accounting.
4. M. Y. Khan & P. K. Jain, Management Accounting, Tata McGraw Hill.

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 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: 40% weightage should be given to problems demanding numerical solutions.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

J. Gaur

UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
NEW VENTURE FINANCE
(MAJOR COURSE)

C. No.: UMJBCT-704
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 Dec 2025, 2026, 2027)

Objectives:

1. To make the students familiar with the concept of venture capital, sources of funding for new ventures and types of venture capital;
2. To analyse the process of venture capital financing covering stages of funding, valuation methods, term sheets, and negotiation strategies;
3. To assess the financial feasibility of new ventures through techniques such as financial projections, break-even analysis, and risk assessment; and
4. To understand the role of financial management in new ventures including cash flow management, capital budgeting, and exit strategies for investors.

Learning Outcomes:

After going through the syllabus, the students shall be able to understand-

1. Venture capital and types of venture capital;
2. Venture capital lifecycle and stages of venture capital financing;
3. Venture capital ecosystem; and
4. Role of government policies and regulatory frameworks.

UNIT I: INTRODUCTION TO VENTURE CAPITAL

Concept of venture capital and its significance in funding start-ups and high-growth companies; Types of venture capital; Understanding the objectives and risk profiles associated with each type; Stages of venture capital financing- Seed financing, early-stage financing, growth-stage financing and late-stage financing.

UNIT II: INVESTMENT STRATEGIES

Deal sourcing and screening- Techniques for identifying potential investment opportunities, exploring the initial screening criteria; Due Diligence-exploration process- legal, financial, technical and market due diligence; Importance of assessing risks and opportunities; Challenges and considerations unique to valuing start-ups.

UNIT III: PORTFOLIO MANAGEMENT AND GROWTH STRATEGIES

Building and managing a VC Portfolio- Diversification strategies and risk management within a VC portfolio, Portfolio monitoring, performance evaluation and decision-making; Concept and importance of value addition to portfolio companies; Growth strategies for Start-ups-Examining strategies to drive start-up growth and scale (Market expansion, product development, customer acquisition, talent management etc.), addressing challenges associated with growth strategies.

Hoaur

UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
NEW VENTURE FINANCE

(Syllabus for the examinations to be held in Dec. 2025, 2026, 2027)

UNIT IV: EXIT STRATEGIES AND FUTURE TRENDS

Exit Strategies- Analysis of exit options for venture capitalists; Initial Public Offering (IPO), acquisition, secondary markets, factors influencing the choice of exit strategy and their implications; Ethical and social considerations- Ethical responsibilities of venture capitalists towards start-ups, society and the environment; Implications of technological advancements and global economic shifts on VC practice

BOOKS RECOMMENDED

1. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, New Delhi.
2. Madhurima Lall & Shikha Sahai, Entrepreneurship, Excel Book, New Delhi.
3. Poornima Charantimath, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi.
4. Aruna Kaulgud, Entrepreneurship Management, Vikas Publishing House, New Delhi.
5. Smith & Bliss, Entrepreneurial Finance, Stanford University Press.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
FINANCIAL POLICIES AND PRACTICES
(MINOR COURSE)

C. No.: UMIBCT-701
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 Dec. 2025, 2026, 2027)

Objectives:

1. To comprehend financial planning & capitalisation strategies including the assessment of capital needs, capital budgeting techniques, and optimal capital structure decisions;
2. To evaluate long-term finance options & leasing covering sources of long-term funding such as equity, debt, and hybrid instruments, and the benefits and drawbacks of leasing as an alternative financing method;
3. To analyse short-term finance & working capital management exploring methods for managing short-term liquidity needs, optimising working capital components, and mitigating risks associated with short-term financing; and
4. To strategise surplus management & dividend policies including approaches to surplus utilisation, dividend decision-making criteria, and impact of dividend policy on shareholder value and corporate growth.

Learning Outcomes:

After the completion of this course, the students shall be able to-

1. Understand financial planning and optimal capitalisation;
2. Understand the relevance of long-term financing in firm capital;
3. Describe the applicability of short-term financing for liquidity;
4. Properly manage the surplus and its distribution to investors; and
5. Design the capitalisation of an enterprise for maintaining liquidity and solvency.

UNIT I: FINANCIAL PLANNING & CAPITALISATION

Financial planning- Concept, objectives, essentials; limitations, financial planning process; Estimating financial requirements – Fixed assets requirements, intangible assets requirements, current assets requirements; Over-capitalisation - Causes, effects and remedies; Under-capitalisation- Causes, effects and remedies; Over-capitalisation vs. under- capitalisation; Determining optimal capitalisation.

UNIT II: LONG TERM FINANCE & LEASING

Equity shares – Meaning, characteristics, advantage and disadvantages; Preference shares- Meaning, characteristics, types, advantages and disadvantages; Debentures – Meaning, characteristics, classification, procedure of issuing debentures; Venture capital; Leasing – Concept, types, buy or leasing decisions.

UNIT III: SHORT TERM FINANCING & WORKING CAPITAL

Short term financing – Concept, characteristics, advantages and disadvantages, sources, concept of trade credit; Bank financing; Account receivables- Concept and functions of factoring; Working capital – Concept, types, determinants, Working capital cycle; Approaches of working capital financing.

J. Gaur

UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
FINANCIAL POLICIES AND PRACTICES

(Syllabus for the examinations to be held in Dec. 2025, 2026, 2027)

UNIT IV: MANAGEMENT OF SURPLUS AND DIVIDEND POLICIES

Retained earnings - Meaning, advantages and disadvantages; Dividend policies: Concept of dividend, fixed dividend policy payout ratio; Relevance and irrelevance of dividend decisions; Factors influencing dividend policy; Dividend policy in practice.

BOOKS RECOMMENDED

1. H. Bhattacharya, Working Capital Management: Strategies and Techniques, Prentice Hall, New Delhi.
2. P. Chandra, Financial Decision Making, Prentice Hall, New Delhi.
3. J. Hampton, Financial Decision Making, Prentice Hall, New Delhi.
4. I. M. Pandey, Financial Management, Vikas Publishing House, New Delhi.
5. J. C. Van Horne & J. M. Wachowicz Jr, Fundamentals of Financial Management, Prentice-Hall, New Delhi.
6. J. C. Van Horne, Financial Management and Policy, Prentice Hall, 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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

Joaur

UNIVERSITY OF JAMMU
B.COM. 7th Semester

(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-731	Business Negotiations	4	15	60	10	15	100	
2.	Major Course	UMJBCT-732	GST and Customs Law	4	15	60	10	15	100	
3.	Major Course	UMJBCT-733	MSME Act & Practices	4	15	60	10	15	100	
4.	Major Course	UMJBCT-734	Advanced Auditing	4	15	60	10	15	100	
5.	Minor Course	UMIBCT-731	Introduction to GST	4	15	60	10	15	100	

Y. Kaur

UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
BUSINESS NEGOTIATIONS
(MAJOR COURSE)

C. No.: UMJBCT-731
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 Dec. 2025, 2026, 2027)

Objectives:

1. To understand the meaning, nature, importance, and types of negotiations in business;
2. To learn how to set objectives and prepare effectively for negotiations;
3. To develop effective communication strategies; and
4. To master strategies for creating and claiming value and resolving disputes through negotiation and arbitration.

Learning Outcomes:

At the end of the course, the student shall able to-

1. Examine negotiation as a dynamic process;
2. Analyse the complexity of negotiation and the skills required for effective bargaining;
3. Evaluate negotiation strategies for effective conflict resolution; and
4. Able to gain confidence to negotiate effectively.

UNIT I: INTRODUCTION TO NEGOTIATION

Meaning, nature and importance of negotiations in business; Types of negotiations; Distributive v/s Integrative; Competitive v/s Cooperative; Team dynamics and Co-ordination in negotiations-Meaning, Special provisions, Types.

UNIT II: NEGOTIATION PREPARATION

Setting objectives and defining BATNA (Best Alternative to a Negotiated Agreement); Gathering information and conducting SWOT analysis; The steps required for planning and preparation for negotiation; Important provision of business negotiations.

UNIT III: COMMUNICATION AND INTER-PERSONAL SKILL

Effective communication strategies; Active listening and Non-verbal communication; Building rapport and trust for effective negotiation; Applying negotiation concept and skills; Cross cultural negotiation process.

Hour

UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
BUSINESS NEGOTIATIONS

(Syllabus for the examinations to be held in Dec. 2025, 2026, 2027)

UNIT IV: BARGAINING AND STRATEGY

Strategy for creating and claiming value; Tactics for concession making and tradeoffs; Ethical & moral consideration in bargaining; Strategies for resolving disputes; Arbitration of disputes.

BOOKS RECOMMENDED

1. Harvard Raiffa, Art and Science of Negotiations, University Howard.
2. Johan & Ashok Kapoor, Strategy & Negotiation for International Corporation, Ballinger Publication.
3. Kent Alder, International Dimension of Organisational Behaviour, Publication N.J.
4. N.D. Kapoor, Rajni Abbi & Rajiv Kapoor, Business Law, Sultan Chand & Sons.
5. Pawan Kumar Oberoi, Business Regulatory Framework, Global Academic Publishers & Distributor.
6. A. Kent, International Dimension of Organisational Behaviour, Publication N.J.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

J. Kaur

UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
GST AND CUSTOMS LAW
(MAJOR COURSE)

C. No.: UMJBCT-732
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 Dec. 2025, 2026, 2027)

Objectives:

1. To understand the constitutional framework of indirect taxes before GST;
2. To learn about the taxable events for GST, place and time of supply;
3. To comprehend the apportionment and recovery of input tax credits; and
4. To gain an overview of customs law.

Learning Outcomes:

At the end of this course, students shall be able to-

1. Enhance knowledge about Goods & Service Tax;
2. Create employability to the students in the commercial tax practices;
3. Understand the procedure for registration, payment and refund of GST; and
4. Understand custom law and procedures.

UNIT I: INTRODUCTION

Constitutional framework of indirect taxes before GST (Taxation Powers of Union & State Government); Concept of VAT- Meaning, Variants and Methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST network, State compensation mechanism, Registration.

UNIT II: LEVY AND COLLECTION OF GST

Taxable event- Supply of goods and services; Place of supply- Within state, interstate, import and export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST- Small supplies and composition scheme; Classification of goods and services: Composite and mixed supplies.

UNIT III: INPUT TAX CREDIT

Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS, TCS.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
GST AND CUSTOMS LAW

(Syllabus for the examinations to be held in Dec. 2025, 2026, 2027)

UNIT IV: CUSTOMS LAW

Overview of Customs Law; Levy and collection of customs duties; Types of custom duties; Classification and valuation of import and export goods; Exemption; Officers of customs; Administration of customs law; Import and export procedures; Transportation and warehousing; Duty drawback; Demand and recovery; Confiscation of goods and conveyances; Refund.

Note: *In case of any subsequent notifications/amendments regarding GST or Customs Law by the government, the syllabus would be updated accordingly.*

BOOKS RECOMMENDED

1. Singhanian, V.K., Student's Guide to GST & Customs Law, Taxmann Publications.
2. Bansal, K.M., GST & Customs Law Taxmann Publication.
3. Ahuja, G. & Gupta, R., Simplified Approach to GST & Customs Law, Flair Publications.
4. Mehrotra, H.C. & Agarwal, V.P., Goods and Services Tax and Customs Duty, Sahitya Bhawan Publications.
5. Jain, R.K., GST Law Manual, Centax Publications.
6. Daley, V.S. & Sachdeva, R., Principles of GST & Customs Law, Taxmann Publications.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

Jaur

UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
MSME ACT & PRACTICES
(MAJOR COURSE)

C. No.: UMJBCT-733
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 Dec. 2025, 2026, 2027)

Objectives:

1. To understand the process of setting up a small business;
2. To explore the various institutional support mechanisms and schemes available to MSMEs;
3. To examine the marketing assistance and other facilities available to MSMEs; and
4. To understand the compliance requirements for MSMEs.

Learning Outcomes:

At the end of this course, students shall be able to:

1. Understand the classification of MSMEs and their functioning;
2. Create awareness regarding the Institutional support system available to MSMEs;
3. Equip the students regarding availability of marketing assistance available to MSME; and
4. Understand the regulatory framework of MSME and development of service sector.

UNIT I: INTRODUCTION TO SMALL BUSINESS AND MSME

Setting up a small business; Definition and classification of MSME; Importance of MSME in the economy; An overview of MSME Development Act- 2006; Registration process for MSME.

UNIT II: INSTITUTIONAL SUPPORT TO MSME

Institutional Support Mechanism- SIDO, SIDBI, NSIC, SISI, Commodity Boards, State Directorate of Industries, SIDC'S, SFC, District Industries Centre, MUDRA Bank; Institutional Support Schemes- Interest subsidy, Seed/Margin money, DRI, Refinance scheme, Composite loan scheme, Single window scheme, National equity fund scheme, Bills rediscounting scheme.

UNIT III: MARKETING SUPPORT TO MSME

Marketing assistance, Research development and training facilities, Export assistance to MSMEs, Technology upgradation, Assistance to ancillary industries, Incentives for MSMEs in backward areas; MSME's export promotion schemes.

Dr. Anur

UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
MSME ACT & PRACTICES

(Syllabus for the examinations to be held in Dec. 2025, 2026, 2027)

UNIT IV: LEGAL COMPLIANCE & SERVICE SECTOR

Compliance requirements under MSMEs; Encouraging innovation and creativity in MSMEs; Service sector- Growth and structure of service sector – Major components, Linkages with other sectors; Importance in the national economy, Informal sector.

BOOKS RECOMMENDED

1. Baxi et al., MSME Law and Practice, Tax Publisher.
2. Indian Institute of Banking and Finance Micro, Small and Medium Enterprises (MSMES), Taxmann.
3. V. Suman & S. K. Chaudhary, MSME in India, Raj Publications.
4. Desai, Small Scale Industries and Entrepreneurship Himalaya Publication House.
5. K. Garg, Handbook on MSMEs (Micro, Small & Medium Enterprises), Bharat Law House Pvt. Ltd.
6. MSME Ready Reckoner, 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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

Hour

UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
ADVANCED AUDITING
(MAJOR COURSE)

C. No.: UMJBCT-734
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 Dec. 2025, 2026, 2027)

Objectives:

1. To provide an overview of auditing standards;
2. To understand the components and steps of risk assessment in auditing;
3. To learn about the elements and types of audit reports; and
4. To gain knowledge on the specific audit procedures for different entities.

Learning Outcomes:

At the end of this course, students shall be able to:

1. Understand about standards on Auditing, Quality Control & Engagement;
2. Assess risk and get an overview of framework on Internal Control;
3. Understand elements and drafting of audit reports; and
4. Explore the provisions pertaining to audit of various entities.

UNIT I: INTRODUCTION

An Overview of Auditing Standards – Auditing and Assurance Standards Board (AASB), Scope and functions of AASB, Structure of Standards on Auditing (SA), Quality Control and Engagement Standards; Audit Planning – Benefits of Audit planning, Nature and Extent of planning, Contents of an Audit Plan; Audit Strategy – Benefits, Consideration in establishing an Audit Strategy; Audit Execution – Execution planning, Testing and Reporting.

UNIT II: RISK ASSESSMENT AND INTERNAL CONTROL

Risk Assessment – Risk Based Audit, Audit Risk Components, Steps for Risk Identification, Audit Risk Analysis; Risk Response, Risk Reporting; Internal Control System – Nature, Scope, Objectives, Limitations, Structure of internal Controls, Components of Internal Controls; Entity's risk assessment process; Control Activities; Monitoring of Controls; Internal Control Assessment and Evaluation – Techniques of evaluation of internal control, Reporting to clients on Internal Control Weaknesses, Frameworks on Internal Control.

UNIT III: AUDIT REPORTS, AUDIT COMMITTEES AND CORPORATE GOVERNANCE

Audit Reports- Basic Elements, Types of opinion, Notes on Accounts; Distinction between Notes and qualifications; Distinction between Audit Reports and certificates; Communication to management and those charged with governance; Self review threats; Drafting of different types of audit reports; Audit Committee- Meaning; Role of auditor in audit committee; Disclosure requirements including those of SEBI; Corporate Governance- Regulatory requirements of corporate governance; Report on Corporate Governance.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
ADVANCED AUDITING

(Syllabus for the examinations to be held in Dec. 2025, 2026, 2027)

UNIT IV: AUDIT OF VARIOUS ENTITIES

Audit of Banks-Introduction, legal framework, form and content of Financial statements, conducting an audit, internal control in certain selected areas, compliance with SLR and CRR requirements, Verification of assets, verification of capital & liabilities; Auditor's report; Concurrent audit; Audit of Insurance Company; Audit of Non-Banking Financial Companies- Introduction; Difference between NBFCs and banks; Prudential Norms; Audit procedures; Classification of frauds by NBFCs; Auditor's duty; Indian Accounting Standards; Audit under fiscal Laws- Audit under Income Tax Act 1961; Tax audit under section 44AB; Audit report; Audit of Public Sector Undertakings- Introduction & framework, objective , scope of public enterprises audit; Audit of Government companies; Financial audit; Compliance audit; Performance audit; Comprehensive audit; Proprietary audit; Audit report of Comptroller and Auditor General.

BOOKS RECOMMENDED

1. B.N. Tandon, Practical Auditing, S. Chand Company Ltd.
2. K. Gupta, Auditing, Tata McGraw Hill Publications.
3. T. R. Sharma, Auditing, Sahitya Bhawan Publication.
4. V. K. Agarwal & A. N. Lahoti, Advanced Auditing & Professional Ethics, A.S. Foundation.
5. G. Sekar & B. S. Prasath, Student's Handbook on Advanced Auditing, Commercial Law Publishers.
6. K. Garg, Advanced Auditing & Professional Ethics, Bharat Law House.
7. I. Gray, S. Manson & Crawford, Audit Process: Principles, Practice & Cases, Cengage.
8. D. Pagare, Principles and Practice of Auditing, Sultan Chand & 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
INTRODUCTION TO GST
(MINOR COURSE)

C. No.: UMIBCT-731
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 Dec. 2025, 2026, 2027)

Objectives:

1. To understand the foundational concepts, objectives, and structure of GST;
2. To explore the historical and constitutional background of indirect taxes in India;
3. To grasp the administrative structure, tax compliance requirements; and
4. To learn about the administrative set up under GST.

Learning Outcomes:

At the end of this course students shall be able to-

1. Understand basics of indirect taxes and GST;
2. Equip with constitutional structure and rationale of GST;
3. Develop understanding about the impact of GST on economy; and
4. Become aware about institutional framework of GST.

UNIT I: BASICS OF GST

Introduction to indirect tax structure, Meaning and objectives of GST, Salient features of GST, Comprehensive structure of GST in India, Single and Dual GST, Advantages and challenges of GST implementation.

UNIT II: INDIRECT TAXES

Background, History, Introduction Constitutional framework of indirect taxes before GST (Taxation Powers of Union & State Government); Defects in the structure of indirect taxes prior to GST; Rationale for GST.

UNIT III: GST CLASSIFICATION

Tax compliance, GST administrative structure, Impact of GST on economy, Understanding SGST, CGST, IGST, UTGST.

UNIT IV: ADMINISTRATIVE SET UP UNDER GST

Classification under GST, Rates and schedules, GST Council, GST network, State compensation mechanism, Definitions under GST.

Joan

UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
INTRODUCTION TO GST

(Syllabus for the examinations to be held in Dec. 2025, 2026, 2027)

BOOKS RECOMMENDED

1. Girish Ahuja & Ravi Gupta, GST & Customs Law.
2. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
3. S. S. Gupta, Vastu & Sevakar, Taxmann Publications.
4. V. K. Singhania, GST & Custom Lax, Taxmann Publication.
5. S. Anil Kumar Mahadev, GST, Himalaya Publishing.
6. Beginner Guide to GST, Joginder Bangar Adhya Publication.

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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 7th Semester

(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-761	Organisational Behaviour	4	15	60	10	15	100	
2.	Major Course	UMJBCT-762	Managerial Economics	4	15	60	10	15	100	
3.	Major Course	UMJBCT-763	Consumer Behaviour	4	15	60	10	15	100	
4.	Major Course	UMJBCT-764	International Business	4	15	60	10	15	100	
3.	Minor Course	UMIBCT-761	Contemporary Management	4	15	60	10	15	100	

95

UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
ORGANISATIONAL BEHAVIOUR
(MAJOR COURSE)

C. No.: UMJBCT-761

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 Dec. 2025, 2026, 2027)

Objectives:

1. To understand the foundation of organisation behaviour;
2. To study the various dimensions of individual behaviour;
3. To comprehend the significance of group behaviour; and
4. To emphasis on organisational effectiveness.

Learning Outcomes:

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

1. Evaluate the evolution, growth and application of OB;
2. Comprehend the individual differences on the basis perception, learning, personality, attitude and motivation;
3. Relate group behaviour and work teams with performance of an organisation; and
4. Apply the techniques of conflict management, organisational change and stress management.

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 and 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.

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 circles; Teams in organisation; Work teams- Types, effective team, team creation; Leadership theories- Trait, behavioural, situational.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
(BUSINESS STUDIES)
ORGANISATIONAL BEHAVIOUR

(Syllabus for the examinations to be held in Dec. 2025, 2026, 2027)

UNIT IV: ORGANISATIONAL CONFLICTS AND EFFECTIVENESS

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 power and conflicts in organisations; Stress- Meaning, causes, effects and coping strategies for stress, work life balance.

BOOKS RECOMMENDED

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

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 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.

Internal Assessment It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
MANAGERIAL ECONOMICS
(MAJOR COURSE)

C. No.: UMJBCT-762
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 December 2025, 2026, 2027)

Objectives:

1. To acquaint the students with the scope of managerial economics;
2. To understand consumer behaviour and choices;
3. To comprehend production theory; and
4. To study different market conditions.

Learning 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; and
4. Analyse the price setting in varied market conditions.

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 and curves; Law of demand; Determinants of demand; Elasticity of demand: Price elasticity, income elasticity and cross elasticity; Supply function and curves; Firm theory- Objectives and theory of the growth of the firm; Marris Model; Economies of information: Risk, uncertainty; Theory of firm.

UNIT II: THEORY OF CONSUMER CHOICE

Consumers, Producers and the efficiency of markets; Consumer behavior and rational choice: Cardinal and ordinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Maximization of consumer utility by the technique of Indifference curves and budget lines; Demand estimation for major consumer durable and Non-durable products; Demand forecasting techniques.

UNIT III: PRODUCTION THEORY

Production function and analysis: Production with one and two variable inputs, stages of production; Economies of scale and diseconomies to scale; Estimation of production function; Production possibility frontier: Purpose and uses in economies; Cost function- Cost theory, analysis and estimation; Short and long run cost functions: Nature, shape and inter-relationship; Law of returns to scale; Economic value analysis.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
(BUSINESS STUDIES)
MANAGERIAL ECONOMICS
(MAJOR COURSE)

(Syllabus for the examinations to be held in December 2025, 2026, 2027)

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 (Collusions and Cartels) and Monopoly; Kinked demand curve in oligopoly; Pricing practices: Types of pricing practice- Competitive pricing & Non pricing strategies, methods of price determination in practice; Pricing of multiple products; Price discrimination; Game theory & Competitive strategy- Dominant strategy, Nash equilibrium, prisoner's dilemma.

BOOKS RECOMMENDED

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

Internal Assessment It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
CONSUMER BEHAVIOUR
(MAJOR COURSE)

C. No.: UMJBCT-763
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 Dec. 2025, 2026, 2027)

Objectives:

1. To provide an overview regarding behaviour of consumers;
2. To understand individual differences among consumers;
3. To study socio-cultural and cross cultural variations in consumer behaviour; and
4. To comprehend the various models of consumer behaviour.

Learning Outcomes:

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

1. To develop an understanding about consumer behaviour and its applications in marketing;
2. To demonstrate an understanding of buyer behaviour in improved decision making;
3. To understand the role of socio-cultural determinants in consumer choice making; and
4. To explore the realities and implications of buyer behaviour in materialism context.

UNIT I: CONSUMER BEHAVIOUR

Consumer behaviour: Origin, strategic application, importance and nature; Types of consumers and their role; Consumer behaviour and marketing concept; Changing profile of Indian consumers and impact of technology; Conducting consumer research: Overview of process, complexities and issues consumer behaviour and marketing strategy; Marketers' ethics and social responsibility; Consumer value, Satisfaction and retention.

UNIT II: CONSUMER AND BUYING DECISION

Consumer decision making process: Types of consumer decision; Consumer decision making and diffusion of innovation; Buying motives; Buying roles; Consumer buying process; Levels of consumer decision making; Individual differences in consumers: Needs and motivation; Consumer perception and positioning; Consumer attitude formation and change; Consumer learning and learning theories: Consumer motivation and personality.

UNIT III: FACTORS AFFECTING CONSUMER BEHAVIOUR

Socio-cultural determinants of consumer behaviour: The family and its social standing; The changing society; Reference groups and communities; RV group and their influences: WOM and opinion leaders, social class; Culture values and consumer behavior; Influence of culture on consumer behaviour; Culture and sub-culture; Cross-cultural dimensions of consumer behaviour; Cross-culture variation in consumer behaviour; Cross- culture Consumer Behaviour: An international perspective.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
CONSUMER BEHAVIOUR
(MAJOR COURSE)

(Syllabus for the examinations to be held in Dec. 2025, 2026, 2027)

UNIT IV: CONSUMER BEHAVIOUR MODEL

Models of consumer behaviour and business buying behaviour; An overview of traditional and contemporary models; Consumer behaviour and society; Consumption and persuasion: Issues of manipulation and long- term impacts on society and children; Consumer materialism; Consumer behaviour knowledge for public policy; Introduction to the consumer decision: Process model.

BOOKS RECOMMENDED

1. L. G. Schiffman & L. L. Kanuk, Consumer Behaviour. Prentice Hall, New Delhi.
2. J. F. Engel, R. D. Blackwell & P. W. Miniard, Consumer Behaviour. Cengage Learning. Dryden Press, Chicago.
3. P. J. Paul & J. C. Olson, Consumer Behaviour and Marketing Strategy, McGraw Hill, New Delhi
4. H. Assael, Consumer Behaviour and Marketing Action; Cengage Learning, Dryden Press, Chicago.
5. D. I. Hawkins, R. J. Best & K. A. Coney, Consumer Behaviour Implication for Marketing Strategy, McGraw Hill, New Delhi.
6. D. I. Hawkins, D. L. Mothersbaugh & A. Mookerjee, Consumer Behaviour: Building Marketing Strategy, McGraw Hill, 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
INTERNATIONAL BUSINESS
(MAJOR COURSE)

C. No.: UMJBCT-764
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 Dec. 2025, 2026, 2027)

Objectives:

1. To emphasis the significance of international business;
2. To dwell on the theories of international trade;
3. To comprehend the international financial environment for the student; and
4. To study contemporary issues in international business.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Understand the background, evolution and impact of International Business;
2. Comprehend the role of various organisations and theories of International Trade;
3. Interpret the role of international financial environment in International Business; and
4. Develop an understanding of the organisational structure for IB operations.

UNIT I: INTRODUCTION TO INTERNATIONAL BUSINESS

Globalization and its growing importance in world economy; Impact of globalisation; international business: Evolution, nature, need, approaches to IB; Problems of IB; International business contrasted with domestic business; Complexities of international business; Internationalisation stages and orientations; Modes of entry into international business; International business environment:- National and foreign environments and their components; Global trading environment: Recent trends in world trade in goods and services; Trends in India's foreign trade.

UNIT II: INTERNATIONAL TRADE

Theories of international trade- Mercantilism, Absolute cost advantage, Heckler-Ohlin theory, Leontief paradox; Commercial policy instruments- Tariff and non-tariff measures; WTO- Objectives, principles, organizational structure and functioning; WTO and developing countries; An overview of organizations- UNCTAD, World Bank, IMF, IBRD, IFC, IDA, Exim Bank of India; Trading blocks; Regional Trade Arrangement (RTA); Levels of integration; General Agreement on Trade in Services (GATS); TRIMS; TRIPS.

UNIT III: INTERNATIONAL FINANCIAL ENVIRONMENT

Balance of payment- Components, disequilibrium in BoP and its factors, methods of correction of disequilibrium, India's BoP crises; Foreign exchange- Fixed and flexible exchange rate, rupee convertibility on current account; Advantage of FDI in India; Export-import procedure; Foreign exchange markets- Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates; Cross border trade with special reference to Indo-China via Nathu-La.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
(BUSINESS STUDIES)
INTERNATIONAL BUSINESS
(MAJOR COURSE)

(Syllabus for the examinations to be held in Dec. 2025, 2026, 2027)

UNIT IV: ORGANISATIONAL STRUCTURE FOR INTERNATIONAL BUSINESS OPERATIONS

Contemporary issues in international business: Environmental and labour issues; Outsourcing and its potentials for India; Strategic alliances; Mergers and Acquisitions; Special Economic Zones (SEZs) and Export Oriented Units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad; Financing of foreign trade and payment terms.

BOOKS RECOMMENDED

1. Charles W.L. Hill and Arun Kumar Jain, International Business, Tata McGraw-Hill.
2. Derbe Johnson & Colin Turner, International Business - Themes & Issues in the Modern Global Economy, Routledge.
3. Francis Cherunilam, International Business: Text and Cases, Prentice Hall of India Ltd.
4. Daniels John, D. Lee H. Radenbaugh & David P. Sullivan, International Business, Pearson Education.
5. Justin Paul, International Business, Prentice Hall of India Ltd.
6. Michael R. Czinkota et al., International Business, The Dryden Press.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
CONTEMPORARY MANAGEMENT
(MINOR COURSE)

C. No.: UMIBCT-761
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 Dec. 2025, 2026, 2027))

Objectives:

1. To understand globalisation of management;
2. To elucidate the fundamentals of knowledge management;
3. To comprehend change in management; and
4. To study emerging issues in management.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Evaluate the business environment from global scenario perspective;
2. Evaluate various aspects of knowledge management;
3. Analysis the changing dynamics of management practice; and
4. Develop an understanding of contemporary issues in management.

UNIT I: GLOBALISATION & COMPARATIVE MANAGEMENT

Globalisation of management; Changing profile of business environment; Different forms of international business; Managerial functions in global business; Diversity in management practices; Management styles in different nations: Japanese Vs. Korean management style, Comparative analysis of American, Japanese and Chinese leadership style.

UNIT II: KNOWLEDGE MANAGEMENT

Concept, drivers and Cross-functional areas of knowledge management; Total quality management- Evolution, basics of TQM, approaches to quality management by Deming, Juran and Crosby; Six Sigma- Concept, steps involved in launching six sigma and benefits derived.

UNIT III: MANAGEMENT OF CHANGE

Concept of change; Nature of change; Factors affecting change; Planned change: Objectives of planned change, Process of planned change; Human response to change: Causes for resistance to change, Overcoming resistance to change, conditions favouring change management; Challenges before managers for management of change.



UNIVERSITY OF JAMMU
B.COM. 7th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
CONTEMPORARY MANAGEMENT

((Syllabus for the examinations to be held in Dec. 2025, 2026, 2027))

UNIT IV: ADVANCES IN MANAGEMENT

Time management- Concept, need, techniques for effective time management, Motivation for time management; Cross cultural management: Concept, need and importance; Disaster management- Concept and agencies.

BOOKS RECOMMENDED

1. P. S. Rao, Management & Organisational Behaviour, Himalaya Publishing House, New Delhi.
2. V. S. P. Rao & V. H. Krishna, Management-Text and Cases, Excel Book Pub., New Delhi.
3. P. K. Singh & R. K. Singh, Principals of Management, Kalyani Publishers, New Delhi.
4. L. M. Prasad, Management, Theory and Practice, Sultan Chand, New Delhi.
5. O'D Koontz, Principles of Management, Tata McGraw Hill, New Delhi.
6. J. S. Chandan, Management Concepts and Strategies, Vikas Publications, New Delhi.
7. S. K. Gupta & R. Joshy, Human Resource Management, 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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th 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-801	Advanced Accounting	4	15	60	10	15	100	
2.	Major Course	UMJBCT-802	Indian Financial System	4	15	60	10	15	100	
3.	Major Course	UMJBCT-803	Financial Decision Analysis	4	15	60	10	15	100	
4.	Major Course	UMJBCT-804	Financial Services	4	15	60	10	15	100	
5.	Minor Course	UMIBCT-801	Capital and Money Market	4	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-831	International Taxation	04	15	60	10	15	100	
2.	Major Course	UMJBCT-832	Banking Law and Practice	04	15	60	10	15	100	
3.	Major Course	UMJBCT-833	Forensic Audit	04	15	60	10	15	100	
4.	Major Course	UMJBCT-834	Corporate Restructuring	04	15	60	10	15	100	
5.	Minor Course	UMIBCT-831	E-Filing of Income Tax and GST Returns	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-861	Strategic Management	04	15	60	10	15	100	
2.	Major Course	UMJBCT-862	Project Management	04	15	60	10	15	100	
3.	Major Course	UMJBCT-863	Digital Marketing	04	15	60	10	15	100	
4.	Major Course	UMJBCT-864	Knowledge Management	04	15	60	10	15	100	
3.	Minor Course	UMIBCT-861	Green Marketing	04	15	60	10	15	100	

For

UNIVERSITY OF JAMMU
B.COM. HONORS
8th SEMESTER (UNDER NEP)

(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-801	Advanced Accounting	4	15	60	10	15	100	
2.	Major Course	UMJBCT-802	Indian Financial System	4	15	60	10	15	100	
3.	Major Course	UMJBCT-803	Financial Decision Analysis	4	15	60	10	15	100	
4.	Major Course	UMJBCT-804	Financial Services	4	15	60	10	15	100	
5.	Minor Course	UMIBCT-801	Capital and Money Market	4	15	60	10	15	100	

9/10/2018

UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
ADVANCED ACCOUNTING
(MAJOR COURSE)

C. No.: UMJBCT-801
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 2026, 2027, 2028)

Objectives:

1. To acquaint with the principles and techniques involved in financing for expansion, including mergers and acquisitions;
2. To familiarise with the methods and tools used for valuation of return on capital employed (ROCE) and lease evaluation;
3. To provide comprehensive view of the financial position and performance of a group of companies; and
4. To sensitise with the concepts and techniques related to funds flow and cash flow statements, including the preparation, analysis, and interpretation of these statements.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Foster competencies in identifying opportunities/areas for mergers, demergers, amalgamations and takeovers etc.;
2. Develop deeper understanding of methods of valuation of profit for return on capital employed, financial evaluation of lease, and methods of computing lease rentals;
3. Prepare consolidated financial statements of holding and subsidiaries companies with appropriate accounting standards; and
4. Demonstrate knowledge of preparation of funds flow & cash flow statements in accordance with generally accepted accounting principles.

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.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
ADVANCED ACCOUNTING
(MAJOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

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, unrealized 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 noncash transactions; Preparation of cash flow statement as per Ind AS 7.

BOOKS RECOMMENDED

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

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
INDIAN FINANCIAL SYSTEM
(MAJOR COURSE)

C. No.: UMJBCT-802
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 2026, 2027, 2028)

Objectives:

1. To introduce the Indian financial system including its structure, functions, and importance in supporting economic growth and development;
2. To identify regulators of the financial system such as the RBI, SEBI, IRDAI, and their roles in ensuring stability and compliance;
3. To explore financial intermediaries in India including commercial banks, cooperative banks, NBFCs, mutual funds, and their roles in mobilizing savings and channelizing funds; and
4. To examine financial instruments available in the Indian market including equities, bonds, government securities, derivatives, and other investment products, and their characteristics, risks, and returns.

Learning Outcomes:

After going through the syllabus, the students shall be able to understand-

1. The organisational and functional structure of the Indian financial system;
2. The role of commercial banks and development banks in the Indian banking sector, including their functions and regulatory frameworks;
3. The role and functions of regulatory bodies such as RBI, SEBI, and IRDAI; and
4. The current issues, trends and challenges facing the Indian financial system, considering economic developments and policy changes.

UNIT I: INTRODUCTION TO INDIAN FINANCIAL SYSTEM

Introduction to financial system- Meaning, characteristics, significance and components; Evolution of Indian financial system; Structure of Indian financial system-Main function, constitution, roles; Kinds of Finance – Rudimentary finance, Direct and indirect finance; Stock exchanges in India- Objectives, functions, significance and their working in India.

UNIT II: REGULATORS OF FINANCIAL SYSTEM

Regulatory framework- Role of RBI (Reserve Bank of India), SEBI (Securities and Exchange Board of India), IRDAI (Insurance Regulatory and Development Authority of India), PFRDA (Pension Fund Regulatory and Development Authority); Overview of other regulatory bodies; Financial markets- Functions and organisation; Primary market- Activities, intermediaries and functions; Secondary market- Functions, instruments and mechanism; Derivative market- Introduction to derivatives, futures and options trading in India.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
INDIAN FINANCIAL SYSTEM
(MAJOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT III: FINANCIAL INTERMEDIARIES

Role of financial intermediaries in capital market; Commercial banks- Evolution, management and organizational setup; Management of primary & secondary reserve, management of loans; Development banks in India- Types, functions, growth, structure & working of development banks; Non-Banking financial institutions (NBFCs)- Types of NBFCs, role and regulation of NBFCs, RBI guidelines and prudential norms.

UNIT IV: FINANCIAL INSTRUMENTS

Financial instruments- Shares, mutual funds, debentures, bonds, derivatives; Money market instruments; Derivatives- Introduction to options and futures, basic trading strategies, weekly options; Financial instruments and international accounting standards; Innovations and measurements of financial instruments; Indian regulatory framework regarding financial instruments; Credit risk and default.

BOOKS RECOMMENDED

1. Machiraju, Indian Financial System, Vikas Publishing House.
2. P. N. Varshney & D. K. Mittal, Indian Financial System, Sultan Chand & Sons.
3. J. C. Verma, Venture Capital Financing in India, Sage, New Delhi.
4. H. Sadhale, Mutual Funds in India, Sage, 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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
FINANCIAL DECISION ANALYSIS
(MAJOR COURSE)

C. No.: UMJBCT-803
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 2026, 2027, 2028)

Objectives:

1. To comprehend the principles and methodologies employed in financial decision-making processes through an introduction to financial decision analysis;
2. To analyse and assess various types of financial risks, such as market risk and credit risk, and their implications for decision-making in Risk Analysis;
3. To develop skills in constructing and managing investment portfolios while considering risk-return trade-offs in Portfolio Management; and
4. To understand profit planning techniques, including forecasting and budgeting, to optimise financial performance and to critically evaluate ethical dilemmas and ethical frameworks relevant to financial decision-making processes, fostering ethical behavior and integrity in financial management.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Understand the key concepts, principles, terminology related to financial services, including banking, insurance, investments and financial markets;
2. Demonstrate a comprehensive understanding of the financial services industry, including its structure, functions and the roles of various institutions;
3. Apply financial analysis techniques to assess the financial health of individuals & businesses and develop effective financial plans and strategies; and
4. Familiarise students with portfolio management techniques that challenge a financial manager.

UNIT I: INTRODUCTION TO FINANCIAL DECISION-MAKING

Meaning and concept of financial analysis; Objectives and importance of financial analysis; Parties interested in financial analysis; Types of financial analysis; Major financial decision areas; Ratio analysis and performance: management's point of view, owner's point of view, lender's point of view; Basic factors influencing financial decisions; Projection of financial requirements-Meaning and utility of financial projection, techniques of financial projections; Sustainable growth and proforma forecasts; Financial information system- Nature of financial information system, role of financial information system in decision making, designing suitable financial information system.

UNIT II: RISK ANALYSIS

Concept of certainty, risk and uncertainty; Causes of risk; Types of risk; Risk- return relationship; Measurement of risk; Utility theory and risk analysis in investment decisions; Cost of uncertainty; Decision tree analysis; Capital Asset Pricing Model; Capital market line; Security market line; Asset pricing implications of CAPM; Markowitz model; Economic value added and investment analysis.

Hour

UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
FINANCIAL DECISION ANALYSIS
(MAJOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT III: PORTFOLIO MANAGEMENT

Money management; Institutional investors; Portfolio management services; Three errors of the investment industry; Guidelines for investment decisions- The ten commandments; Guidelines for equity investing; Specification of investment objectives and constraints; Quantification of capital market expectations; Asset allocation- Strategic asset allocation; Asset allocation in response to evolving market; Equity portfolio management strategies; Bond portfolio management strategies.

UNIT IV: PROFIT PLANNING AND ETHICAL CONSIDERATIONS IN FINANCIAL DECISION-MAKING

Concept of profit planning; Approaches to profit planning; Strategy and financial planning; Capital expenditure decisions-Meaning, importance, factors affecting capital expenditure decisions, techniques; Project financing; Taxation and specific management decisions; Scope of tax planning in India- Taxation and make or buy decision, taxation and capital structure policies, taxation and dividend decisions; Ethical considerations in financial decision making; Ethical principles in finance, case studies on ethical dilemmas, corporate social responsibility; Applying financial decision-Designing principles to a real-world scenario.

BOOKS RECOMMENDED

1. Frank J. Fabozzi & Pamela P. Peterson, Financial Management and Analysis, John Wiley & Sons
2. Robert C. Higgins, Analysis for Financial Management, McGrawHill Education.
3. F. Fabozzi, H. Davis & M. Choudhry, Introduction to Structured Finance, Wiley.
4. P. Nevitt & F. Fabozzi, Project Financing, London: Euromoney.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
FINANCIAL SERVICES
(MAJOR COURSE)

C. No.: UMJBCT-804
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 2026, 2027, 2028)

Objectives:

1. To familiarise with the concept and importance of financial services in the modern economy;
2. To sensitise about the features and significance of financial intermediation in the provision of financial services;
3. To enable students to develop strategies for effective marketing and promotion of financial services considering customer needs, market segmentation, and competitive positioning; and
4. To understand the impact of technological innovations on customer experience, operational efficiency, and risk management in the financial sector.

Learning Outcomes:

After going through the syllabus, the students shall be able to-

1. Demonstrate a comprehensive understanding of the financial services industry, including its various sectors such as banking, insurance and investment;
2. Explain the functioning of financial markets, including the role of different financial instruments, market participants and the impact of economic factors;
3. Identify, assess and manage financial risks in different contexts, including credit risk, market risk and operational risk; and
4. Develop an entrepreneurial mindset, recognizing opportunities and challenges within the financial services industry.

UNIT I: ANOVERVIEW OF FINANCIAL SERVICES

Basics of financial service-Meaning of financial services, types of financial services, fund based and non-fund based, significance of financial services; Growth of financial services in India; Emerging trends in financial services and constraints in growth of financial services; Unique challenges of management of financial services; Banking and non banking finance companies-Retail banking, corporate banking and investment banking, bank financial statements; Introduction to mutual fund- Types of MF, size of MF industry; Digital banking and fintech innovations.

UNIT II: NATURE OF FINANCIAL SERVICES

Types of financial services- Leasing finance, hire purchase, factoring; Forfeiting consumer finance, securitization, venture capital, loan syndication, custodial and depository services, credit rating, insurance business and bancassurance; Portfolio management services- Meaning, importance, objectives, strategies, role of portfolio; Derivatives and risk management; Real estate finance; Government financial services; Investment services- Asset management, brokerage services.

Jaur

UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
FINANCIAL SERVICES
(MAJOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT III: FINANCIAL SERVICES MARKETING MIX

Service design and development of new financial products and services; Strategic market planning in financial services; Segmenting the financial consumer service; Pricing of financial products and services; Distribution of financial services; Promoting financial products and services; Integrated services communication mix, Physical evidence and servicescape: Role of employee and customer in financial service delivery; Customer retention strategies.

UNIT IV: TECHNOLOGY IN FINANCIAL SERVICES

Fintech and its impact on the financial industry; Use of artificial intelligence (AI) and machine learning in financial services; Algorithmic trading; Chatbots and virtual assessment for customer service; Digital identity and biometrics in financial service; Emerging trends and challenges-Globalization in financial services, sustainable finance and ESG considerations, challenges facing the financial services industry, case studies on recent industry developments.

BOOKS RECOMMENDED

1. M. P. Newton, V. A. Zeithaml & Bitner, The Essence of Services Marketing, Prentice Hall of India.
2. Christine Ennew, Nigel Waite & Roisin Waite, Financial Services Marketing: An International Guide to Principles and Practice, Routledge.
3. Evelyn Ehrlich, Duke Fanelli & John Wiley, Marketing Handbook Tactic and Techniques, Hari Shankar, Aadi Publication.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

J. Caur

UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
CAPITAL AND MONEY MARKET
(MINOR COURSE)

C. No.: UMIBCT-801

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 2026, 2027, 2028)

Objectives:

1. To familiarize with various financial instruments traded in capital and money markets, such as stocks, bonds, treasury bills, and commercial paper;
2. To sensitize the students to the regulatory framework governing capital and money markets;
3. To understand the risk-return characteristics of investments in capital and money markets; and
4. To make the students to analyse the impact of fintech innovations on market structure and participant behavior.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Understand the structure of financial markets in India;
2. Navigate the complexities of capital and money markets in India;
3. Make informed decisions in their future professional roles within the financial industry; and
4. Imbibe theoretical knowledge, practical skills and critical thinking abilities needed to navigate the dynamic landscape of capital and money markets in India.

UNIT I: INTRODUCTION TO MONEY AND CAPITAL MARKET

Historical background and introduction of financial system in India; Formal and informal financial sectors; Financial system and economic growth; An overview of Indian financial system 1951 to 1990; Financial sectors reforms after liberalization 1990 to 1991; An overview of financial markets- Definition and functions, types of financial markets, contribution to economic development, linkages with other sectors.

UNIT II: STRUCTURE OF MONEY MARKET

Money market- Definition, functions, significance and structure of money market, participants and their roles, instruments traded in the money market, acceptance house, discount house, call money market; New trends in Indian money market; Regulatory framework- Role of RBI and commercial banks in Indian money market, SEBI guidelines.

UNIT III: STRUCTURE OF CAPITAL MARKET

Capital market- Meaning and structure of capital market, primary market and secondary market, capital market instruments, capital market intermediaries; Stock exchanges- Brokers and dealers, depositories, function of stock market, stock brokers, margin trading, forward trading, NSE, BSE, NIFTY, SENSEX, OTCEI; Regulatory framework- SEBI regulations, listing requirements.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
CAPITAL AND MONEY MARKET
(MINOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT IV: RECENT TRENDS IN CAPITAL AND MONEY MARKET

Fintech in capital and money markets- Impact on trading and investment, regulatory challenges; Globalisation of capital markets-Cross-border investments, international regulatory cooperation; Analysis of Real-life investment scenario; Application of theories to practical situations- Case studies on market events; Simulation exercises- Virtual trading platforms, portfolio management simulations.

BOOKS RECOMMENDED

1. F. S. Mishkin & S. G. Eakins, Financial Markets and Institutions, Pearson Education.
2. F. J. Fabozzi, F. Modigliani, F. J. Jones & M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education.
3. Rakesh Mohan, Growth with Financial Stability-Central Banking in an Emerging Market, Oxford University Press.
4. L. M. Bhole & J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill.
5. M. Y. Khan, Indian Financial System, Tata McGraw Hill.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

J. Kaur

UNIVERSITY OF JAMMU
B.COM. HONORS
8th SEMESTER (UNDER NEP)
(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-831	International Taxation	04	15	60	10	15	100
2.	Major Course	UMJBCT-832	Banking Law and Practice	04	15	60	10	15	100
3.	Major Course	UMJBCT-833	Forensic Audit	04	15	60	10	15	100
4.	Major Course	UMJBCT-834	Corporate Restructuring	04	15	60	10	15	100
5.	Minor Course	UMIBCT-831	E-Filing of Income Tax and GST Returns	04	15	60	10	15	100

Scanned

UNIVERSITY OF JAMMU
B. COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
INTERNATIONAL TAXATION
(MAJOR COURSE)

C. No.: UMJBCT-831
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 2026, 2027, 2028)

Objectives:

1. To comprehend the concept, evolution, and significance of transfer pricing;
2. To understand the principles of non-resident taxation;
3. To explore the concept of double taxation relief; and
4. To examine the taxation issues and challenges associated with e-commerce transactions.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Develop a fundamental understanding of transfer pricing;
2. Comprehend provisions pertaining to taxation of non-residents;
3. Explore measures of relief for double taxation and different tax treaties; and
4. Examine e-commerce transactions and applicable tax provisions.

UNIT I: TRANSFER PRICING

Concept and evolution; Arms's length pricing- Meaning, significance, methods; Computation of income from transaction with non-resident; Associated enterprises; International transaction; Specified domestic transactions; Functions, assets and risk analysis; Compatibility adjustments-Concept; Documentation and compliances; Specific reporting requirements- Country by country reporting, Transfer pricing assessment.

UNIT II: NON- RESIDENT TAXATION

Introduction to non-resident taxation, charge of income-tax, residential status and scope of total income, exempt income of non-residents, presumptive taxation for non-residents, capital gains taxation for non-residents, applicability of MAT on foreign companies, special provisions relating to conversion of Indian branch of a foreign bank into a subsidiary company, withholding tax provisions for non-residents.

UNIT III: DOUBLE TAXATION RELIEF & TAX TREATIES

Concept of double taxation relief; Types of relief; Double taxation relief provisions under the Income-tax Act, 1961; Concept of permanent establishment; Taxation of business process; Outsourcing units in India; Tax treaties -Overview, features, application & interpretation.

J. Gaur

UNIVERSITY OF JAMMU
B. COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
INTERNATIONAL TAXATION
(MAJOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT IV: TAXATION OF E-COMMERCE TRANSACTIONS

E-Commerce-Concept, global and Indian scenario; Taxation of E-Commerce; Issues and problems in taxing E-Commerce transactions; Equalisation levy- Genesis & statutory provisions; Business connection constituted through significant economic presence.

BOOKS RECOMMENDED

1. P. C. Jhangiani & R. C. Jain, International Taxation: Law and Practice in India, Lexis Nexis India.
2. B. K. Bhattacharya, International Tax Planning: An Indian Perspective, Taxmann Publications Pvt. Ltd.
3. B. Jain, Double Taxation Relief Treaties: India and the World, Bloomsbury Professional India.
4. V. Johri, & P. Gupta, Transfer Pricing in India (4thed.), LexisNexis India.
5. S. S. Narula, International Taxation: Theory and Practice (5thed.), Taxmann Publications Pvt. Ltd.
6. M. C. Kutty, Bare Act of the Income Tax Act, 1961 with Commentary, Taxmann Publications Pvt. Ltd.
7. K. Garg, Bharat's Guide to International Taxation.
8. T. N. Manoharan, & G. R. Hari, Direct Tax Laws & International Taxation.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

Hoaur

UNIVERSITY OF JAMMU
B. COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
BANKING LAW AND PRACTICE
(MAJOR COURSE)

C. No.: UMJBCT-832
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 2026, 2027, 2028)

Objectives:

1. To comprehend the evolution and structure of the Indian banking system;
2. To understand the regulatory powers of the RBI;
3. To explore various government schemes and analyse the role of information technology in banking operations; and
4. To examine the concept of non-performing assets and fundamentals of risk management.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Demonstrate proficiency in banking laws;
2. Understand the regulation and operations of banking business;
3. Develop knowledge base about different government schemes; and
4. Explain management of risk and non-performing assets.

UNIT I: INTRODUCTION

Evolution of Indian banking system; Structure of banks in India; Commercial banks; Co-operative banking system; Development banks; NBFCs; RBI- Constitution, objectives, functions & powers; Tools of monetary control; Regulatory restrictions on lending business of banking; Constitution of banks; RBI Act, 1934; Banking Regulation Act, 1949; SARFAESI Act 2002; Banking Ombudsman Scheme 2006; Govt. as a regulator of banks; Control over Co-operative banks; Regulations by other authorities.

UNIT II: REGULATION AND OPERATIONS

Power of RBI to issue directions; Acceptance of deposits; Nomination; Loans and advances; Regulation of interest rate; Regulation of payment systems; Internet banking guidelines; Regulation of money market instruments; Reserve funds; Maintenance of CRR & SLR assets in India; Preparation of vouchers, Cash receipt and payment entries, Clearing inward and outward entries, transfer debit and credit entries; KYC - Concept, conditions to satisfy KYC, verify KYC and authenticity of documents; Operational aspects with regard to opening of all types of accounts.



UNIVERSITY OF JAMMU
B. COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
BANKING LAW AND PRACTICE
(MAJOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT III: GOVERNMENT SCHEMES AND INFORMATION TECHNOLOGY IN BANKING

Government Schemes: Pradhan Mantri Jan Dhan Yojana (PMJDY); Sukhanya Samridhi Account; MUDRA Bank Yojana; Pradhan Mantri Jeevan Jyoti Beema Yojana (PMJJBY); Pradhan Mantri Suraksha Bima Yojana (PMSBY); Atal Pension Scheme; IT in banking- Overview of banking services and IT related risk and controls, components and architecture of CBS, Core business processes flow and relevant risks and controls; Reporting system and MIS, data analytics and business intelligence.

UNIT IV: NON- PERFORMING ASSETS AND RISK MANAGEMENT

Non-performing assets- Definition, income recognition; Asset classification; Provisioning norms; CDR financial inclusion BC; BF; Role of ICT in financial inclusion; Mobile based transactions; RSETI; Risk management- Introduction to risk management; Credit risk management; Liquidity and market risk management; Operational risk management; Risk management organisation; Reporting of banking risk; Risk adjusted performance evaluation; Basell, II & III accords.

BOOKS RECOMMENDED

1. P. N. Varshney, Banking Law & Practice, Sultan Chand Publishers.
2. M. L. Tannan, Banking Law & Practice in India, Lexis Nexis India.
3. JAIIB Legal and Regulatory Aspects of Banking published by Macmillan Education.
4. JAIIB Principles & Practices of Banking published by Macmillan Education.
5. Benton E. Gup & James W. Kolari, Commercial Banking: The Management of Risk, John Wiley.
6. C. Veerabhadraiah, Banking Laws, AG Publishing House (AGPH Books).
7. G. Clifford, Banking and Finance: Theory, Law and Practice, PHI Learning Pvt. Ltd.

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.

SectionB: 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

Jaur

UNIVERSITY OF JAMMU
B. COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
FORENSIC AUDIT
(MAJOR COURSE)

C. No.: UMJBCT-833
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 2026, 2027, 2028)

Objectives:

1. To understand the fundamental concepts of forensic audit;
2. To familiarise with the laws and regulations governing forensic audit;
3. To explore the realm of cyber forensics and its significance in combating cybercrime; and
4. To delve into various techniques for detecting fraud.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Define and articulate the need and objectives of forensic audits;
2. Analyse relevant national and international laws and regulations pertaining to forensic audits, including IT and cybercrime laws;
3. Understand the nature of cybercrime and its forensic investigation; and
4. Recognise early warning indicators of fraud and money laundering.

UNIT I: BASICS OF FORENSIC AUDIT

Introduction; Need and Objectives of Forensic Audit ; Fundamentals of Forensic Audit; What is Fraud; Kinds of Frauds ; Forensic Audit vis-a-vis Audit; Modern Day Scenario; Audit and Investigations- Tools for handling Forensic Audit; Investigation Mechanism ; Field Investigations; Methods of Investigations; Red Flags; Green Flags; Financial Statement Analysis.

UNIT II: LAWS AND REGULATIONS

Overview; Information Technology and Business Laws; International Laws and Practices; UK Bribery Act; US Foreign Corrupt Practices Act; Indian Laws; Indian Evidence Law- Finding Facts; Relevant Facts; Admission of Evidence; Methods to Prove Cases.

UNIT III: CYBER FORENSICS

Introduction to Cyber Crime; International Guidance to Cyber Forensics Laws ; Digital Forensics and Cyber Laws; Introduction to Data Extraction; Digital Forensics and Cyber Crime; Ethical Hacking; Digital Incident Response ; Case Laws: Indian and International.

Acad

UNIVERSITY OF JAMMU
B. COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATION)
FORENSIC AUDIT
(MAJOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT IV: FRAUD DETECTION TECHNIQUES

Early Warning Indicators of fraud; Money laundering; Misconduct; General Audit Techniques; Statistical & Mathematical Techniques; Technology Based/ Digital Forensics Techniques; Data mining techniques; Willful defaults and Corporate Insolvency & Bankruptcy – emerging Forensic audit aspects.

BOOKS RECOMMENDED

1. G. C. Pipara, Forensic Audit Decoded-Unlocking the Secrets of Financial Accounting & Investigation, Taxmann Publications Private Limited.
2. B. D. Chatterjee, Practical Guide to Financial Due Diligence, Bloomsbury Publishing.
3. J. Baxi & T. N. Manoharan, New Era of Forensic Accounting, Bharat Publication.
4. Sandeep Baldava & D. Agarwal, Forensic Investigations and Fraud Reporting in India, Bloomsbury Publishing.
5. S. K. Mitra, Forensic Accounting and Financial Statement Fraud: A Practical Guide for Investigators and Auditors, Lexis Nexis India.
6. A. K. Gosain & T. Gupta, Corporate Frauds and Forensic Accounting: Investigation and Prevention, Bloomsbury India.

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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B. COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
CORPORATE RESTRUCTURING
(MAJOR COURSE)

C. No.: UMJBCT-834
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 2026, 2027, 2028)

Objectives:

1. To provide a foundational understanding of corporate restructuring;
2. To develop insights into the planning and strategic aspects of corporate restructuring;
3. To understand the taxation and regulatory implications of corporate restructuring; and
4. To explore advanced concepts in corporate restructuring.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Understand the basics of corporate restructuring;
2. Comprehend the planning and strategy for corporate restructuring;
3. Gain insights into the taxation and regulatory provisions; and
4. Explain the concept of fast track and cross border mergers.

UNIT I: BASICS OF CORPORATE RESTRUCTURING

Historical background; Concept; need and scope; Key definitions; Types- Compromises, Arrangements, Mergers & amalgamations, Demergers & slump sale, Business sale, Joint venture, Strategic alliance, Reverse merger, Disinvestment financial restructuring (Buy-back, alteration & reduction); Acquisition of company/Business, Takeover of listed companies: Legal framework, process & compliances.

UNIT II: PLANNING & STRATEGY

Planning relating to acquisitions & takeovers; Protection of minority interest; Succession planning; Managing family holdings through trust; Process of merger & acquisition transactions; Key concepts; Law & procedure, M&A due diligence, M&A valuation; M&A structure finalization; Post transaction integration; Documentation for merger and amalgamation.

UNIT III: TAXATION AND REGULATORY PROVISIONS

Capital gain; Set-off and carry forward under Income Tax Act; Deemed dividend; Payment of stamp duty on scheme; Payment of stamp duty on movable and immovable properties; Regulation of combinations under the Competition Act; Kinds of combinations; Exempted combinations; Concept of relevant market and its importance; Determination of combinations and any appreciable adverse effect; Role of CCI.

J. Caur

UNIVERSITY OF JAMMU
B. COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
CORPORATE RESTRUCTURING
(MAJOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT IV: FAST TRACK AND CROSS BORDER MERGERS

Fast track mergers- Concept, legal regime, small company, procedural aspects, steps involved, post merger insights; Cross border mergers- Concept, benefits, challenges, types, valuation of cross border firm, taxation of mergers and acquisition in India, regulatory aspects, and competition law.

BOOKS RECOMMENDED

1. M.C. Bhandari, Guide to Company Law Procedures, Lexis Nexis Butterworths.
2. K. R. Sampath, Mergers/Amalgamations, Takeovers, Joint Ventures, LLPs and Corporate Restructure, Snow White Publications.
3. S. Ramanujam, Mergers et al, Lexis Nexis Butterworths
4. Wadhwa Nagpur Ray, Mergers and Acquisitions Strategy, Valuation and Integration, PHI.
5. Ramaiya, Guide to Companies Act, Lexis Nexis Butterworths, Wadhwa, Nagpur
6. Fred Weston, Kwang S. Chung & Jon A. Siu, Takeovers, Restructuring and Corporate Governance, Pearson Education.
7. M. Gupta, Contemporary Issues in Mergers and Acquisitions, Himalaya Publishing.
8. Rachna Jawa, Mergers, Acquisitions and Corporate Restructuring In India: Procedures and Case Studies, New Century Publications.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.

Kaur

UNIVERSITY OF JAMMU
B. COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
E-FILING OF INCOME TAX AND GST RETURNS
(MINOR COURSE)

C. No.: UMIBCT-831
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 2026, 2027, 2028)

Objectives:

1. To familiarise students with the fundamentals of e-filing;
2. To provide an overview of Tax Deducted at Source;
3. To introduce students to the basic framework of the Goods and Services Tax; and
4. To understand the scheme for GST payment.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Examine the fundamentals of e-Filing;
2. Understand TDS and e-filing of returns;
3. Explore the framework of GST; and
4. Navigate GST payment and filing of returns.

UNIT I: FUNDAMENTALS OF E-FILING

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

UNIT II: TDS AND E-FILING OF RETURNS

TDS-Concept, provisions in brief relating to advance payment of tax; Schedule for deposit of TDS; Schedule for submission of TDS returns; Prescribed forms for filing of TDS returns; Exemption from TDS; Instructions for filling out forms ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6.

UNIT III: FRAMEWORK OF GST

Introduction to basic concepts of GST- Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess; GST network; Input tax credit utilisation; Small supplies and composition scheme.

UNIT IV: GST PAYMENT AND FILING OF GST RETURNS

Scheme for payment of GST; Interest, penalty for late/non-filing of return; Payment of GST by electronic ledger-Electronically liability register, electronic credit ledger, electronic cash ledger; GST returns- GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B.



UNIVERSITY OF JAMMU
B. COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
E-FILING OF INCOME TAX AND GST RETURNS
(MINOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

BOOKS RECOMMENDED

1. Ahuja, Girish & Ravi, Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. S. Babbar, Rasleen Kaur & Kritika Khurana, Goods and Service Tax (GST) and Customs Law, Scholar Tech Press.
3. K. M. Bansal, GST & Customs Law, Taxmann Publication.
4. S. S. Gupta, Vastu & Sevakar, Taxmann Publications.
5. V. K. Singhania & Monica Singhania, Students' Guide to Income Tax; University Edition, Taxmann Publications Pvt Ltd., New Delhi.
6. S. S. Gupta, GST New Returns- How to Meet Your Obligations: A Practical Guide for Filing of New GST Returns, Taxmann Publications Private Limited.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. HONORS
8th SEMESTER (UNDER NEP)

(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-861	Strategic Management	4	15	60	10	15	100	
2.	Major Course	UMJBCT-862	Project Management	4	15	60	10	15	100	
3.	Major Course	UMJBCT-863	Digital Marketing	4	15	60	10	15	100	
4.	Major Course	UMJBCT-864	Knowledge Management	4	15	60	10	15	100	
3.	Minor Course	UMIBCT-861	Green Marketing	4	15	60	10	15	100	

Joar

UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
STRATEGIC MANAGEMENT
(MAJOR COURSE)

C. No.: UMJBCT-861
Credit: 4
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 2026, 2027, 2028)

Objectives:

1. To develop theoretical understanding of strategic management;
2. To comprehend techniques for strategy formulation;
3. To explain issues relating to strategic implementation; and
4. To study global issues in strategic management.

Learning 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 forces on generating strategic alternatives and selection;
3. Formulate structural design and strategic plans for implementation of strategy; and
4. Implement strategic evaluation and control techniques to achieve objectives.

UNIT I: FUNDAMENTALS OF STRATEGIC MANAGEMENT

Strategy: Concept, kinds and importance of strategy; Concept of business policy; Strategic management process; Vision, mission and philosophy; Schools of thought in strategic management; McKinsey 7s framework; Corporate planning- Meaning, process, benefits approaches; Causes of failure of corporate planning and pre-requisites for its success.

UNIT II: STRATEGY FORMULATION

Environmental analysis- Concept, components, environment scanning and appraising; Organisational appraisal- Dynamics for internal environment; Organisational capability factors; Techniques used for organisational appraisal; Strategic alternatives- Modernisation, diversification, integration, mergers, takeover, joint ventures, turnaround, disinvestment, liquidation, combination, strategic alliance; M.E Porter's Generic business strategies- competitive advantage; Strategic choice process; Corporate portfolio analysis; SWOT analysis.

UNIT III: STRATEGIC IMPLEMENTATION

Strategy implementation- Issues, project implementation, procedural implementation; Resource allocation; Structural implementation-Strategy- structure relationship; Organisational design and change; Functional plans and policies- Marketing, operations, personnel, financial; Behavioural implementation- Leadership implementation, corporate culture, business ethics, social responsibility.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
STRATEGIC MANAGEMENT
(MAJOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT IV: STRATEGIC EVALUATION AND CONTEMPORARY ISSUES

Strategic evaluation and control- Concept, need, importance; Types of control- Strategic and operational control; Role of organisational systems and control; Strategic audit; Global issues in strategic management; Fourth industrial revolution; Deglobalisation, Corporate sustainability; Case study.

BOOKS RECOMMENDED

1. Azhar Kazmi & Adela Kazmi, Strategic Management, McGraw Hill.
2. S. K Bhattachary & N. Venkataramin, Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
3. S. B. Budhiraja & M. B. Athreya, Cases in Strategic Management, Tata McGraw Hill, New Delhi.
4. M. E. Porter, Business Policy Text and Cases, Irwin, Inc., Homewood Illinois.
5. M. K. Coulter, Strategic Management in Action, Prentice Hall, New Jersey.
6. M. Jeyarathnam, Business Policy and Strategic Management, Himalayan Publication, 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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
PROJECT MANAGEMENT
(MAJOR COURSE)

C. No.: UMJBCT-862
Credit: 4
Time: 3 Hours
Max Marks: 100
Tutorial Hours: 30

Internal Assessment: 15
External Assessment: 60
Continuous Assessment: 10
Tutorial Examination: 15

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

Objectives:

1. To dwell on theoretical understanding of project management;
2. To examine steps for planning a project;
3. To understand various techniques for project appraisal; and
4. To explore project finances.

Learning Outcomes:

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

1. Build the foundations for the analytical approach to project management;
2. Understand various stages in project planning and its feasibility;
3. Comprehend various aspects of project appraisal; and
4. Understand the project financing and implementation.

UNIT I: INTRODUCTION

Project Management: Need & characteristics; Project management approaches- Traditional approach, critical chain project management, extreme project management; Event chain methodology; Process-based management; Project control systems; 7S of project management; Project planning strategies and tools; Project management frameworks; Project life cycle, Project phases; Project goals; Project management processes.

UNIT II: PROJECT PREPARATION

Concept and need for project management; Types of project; Generation and screening of project ideas; Management action; Investment returns; Corporate strategy; Objectives of project planning, monitoring and control of investment projects, identification of investment opportunities; Pre-feasibility Study- Technical feasibility, marketing feasibility; Financial planning-Estimation of costs and funds (including sources of funds); Commercial viability (Concept of NPV).

UNIT III: PROJECT APPRAISAL

Market and demand analysis; Technical analysis; Investment criteria; Project cash flows; Cost of capital; Project risk analysis; Special decisions situations; Social cost benefit analysis; Multiple projects and constraints.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
PROJECT MANAGEMENT
(MAJOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT IV: PROJECT FINANCING AND IMPLEMENTATION

Judgmental, behavioural, strategic and organisational considerations; Financing of project-Financing infrastructure project; Implementation of project management-Pre-requisites for successful project implementation; Human aspects of project management; Project control; Network techniques for project management- PERT and CPM; Project review and administrative aspects- Post-completion audits; administrative aspects of capital budgeting, agency problem.

BOOKS RECOMMENDED

1. Prasanna Chandra, Projects: Planning Analysis, Implementation and Review, McGraw Hill.
2. Vasant Desai, Project Management, Himalaya Publishing House.
3. F. G.Clifford & E. W Larson, Project Management the Managerial Process, McGraw-Hill.
4. A. J. Shenhar & D. Dvir, Reinventing Project Management: The Diamond Approach to Successful Growth and Innovation, Harvard Business School Publishing.
5. S. J. Mantel, J. R.Meredith, S. M. Shafer & M. M Sutton, Project Management, John Wiley & Sons.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
DIGITAL MARKETING
(MAJOR COURSE)

C. No.: UMJBCT-863
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 2026, 2027, 2028)

Objectives:

1. To study the scope of digital marketing;
2. To understand the framework of display advertising;
3. To manage digital marketing strategy; and
4. To explore social media marketing.

Learning Outcomes:

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

1. The evolution of digital marketing;
2. Emerging platforms for digital marketing;
3. Skills required in digital marketing; and
4. Technological advancements in digital marketing.

UNIT I: INTRODUCTION

Concept, scope and significance of digital marketing; Evolution of digital marketing; Traditional marketing vs. Digital marketing; Challenges and opportunity of digital marketing; Digital marketing terminology (Audience, Backlinks, Bot, Click through Rate, Conversion, Call to action, Keyword, Lead, Session, URL, Pay per click, Cost per click, Search engine, Web crawlers, Web traffic); Digital marketing plan; Digital media and marketing mix; Digital environment (Micro and Macro); Digital penetration in Indian market.

UNIT II: DISPLAY ADVERTISING AND EMERGING PLATFORMS

Concept and types of display advertising; Principles and appeals of creative advertisements; Challenges faced by display advertising; Digital advertising market in India; Concept and significance of paid digital marketing and organic marketing; Types of digital marketing along with significance, merits and demerits- Email marketing, Affiliate marketing, Mobile marketing, Audio marketing, Video marketing, Viral marketing, E-WOM marketing; Emerging platforms- Instagram, snapchat, pinterest.

UNIT III: DIGITAL CONSUMER AND CONTENT CREATION

The digital users in India; Digital marketing strategy- POEM framework, IMC in digital marketing; Digital consumer and their buying decision process; Gen Y and Netizen's expectation and influence with respect to digital marketing; Customer segmentation and targeting in digital marketing; Customizing messages; Customer relationship management in digital world; Digital advertising market in India; Skills required in digital marketing; User generated content- Benefits and forms; Understanding the customer intent, story-telling and content drafting; Managing the content online; Significance of content creation.

Yours

UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
DIGITAL MARKETING
(MAJOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT IV: TECHNOLOGICAL ADVANCEMENTS IN DIGITAL MARKETING

Understanding search engines, SEO (Search Engine Optimization)-Concept, phases-website audit, content on page optimization, off page optimization, maintenance; Concept of social media marketing, social media strategy and reach; Facebook marketing- Concept and significance; LinkedIn marketing-Significance, LinkedIn strategy, LinkedIn target, process of ads in LinkedIn; Twitter marketing-Concept, usage; Chatbots: Concept and role in marketing; Virtual reality-Concept and role in marketing; Augmented reality-Concept and role in marketing; Artificial intelligence for social media marketing; Ethical and legal framework of digital marketing.

BOOKS RECOMMENDED

1. Seema Gupta, Digital Marketing, McGraw-Hill.
2. Kamat and Kamat, Digital Marketing, Himalaya Publisher.
3. D. Ryan, Marketing Strategies for Engaging the Digital Generation.
4. V. Ahuja, Digital Marketing, Oxford University Press.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
KNOWLEDGE MANAGEMENT
(MAJOR COURSE)

C. No.: UMJBCT-864
Credits: 4
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 2026, 2027 and 2028)

Objectives:

1. To acquaint the students with the significance of knowledge management in competitive environment;
2. To understand the process of knowledge creation, identification, storage and sharing;
3. To recognise the support system and technologies required to manage knowledge management; and
4. To focus on strategies for knowledge management.

Learning Outcomes:

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

1. Understand the framework and techniques of knowledge management in the organisation;
2. Apply the process of knowledge creation, identification and sharing in the firm;
3. Relate knowledge culture, CRM and technology, for better support system of organisation; and
4. Understand and apply strategies in the competitive environment.

UNIT I: INTRODUCTION

Concept, need, scope and significance of knowledge management (KM); History of knowledge management; Knowledge dynamics- Knowledge hierarchy; Understanding the difference between data, information and knowledge; Types of knowledge; Drivers of knowledge management; Challenges of KM implementation; Approaches of knowledge management; Principles of knowledge management; Role of HR in knowledge management; Structural and process perspective of knowledge; Aligning knowledge management and business strategy; Relevance of KM in competitive environment.

UNIT II: KNOWLEDGE MANAGEMENT PROCESS AND INFRASTRUCTURE

Knowledge management process, knowledge identification; Knowledge capture; Knowledge acquisition; Knowledge creation; Knowledge codification; Knowledge linking and building; Knowledge transfer and dissemination; Knowledge storage; Knowledge sharing; Knowledge application; Knowledge management infrastructure- Organisational culture, structure, IT infrastructure, common knowledge, physical environment.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
KNOWLEDGE MANAGEMENT
(MAJOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT III: KNOWLEDGE MANAGEMENT SUPPORT SYSTEM

Developing knowledge leadership capabilities; Recruiting and selecting knowledge leaders; Strategic knowledge leaders; Developing a knowledge culture; Knowledge culture enablers; Developing and maintaining knowledge motivators and other managerial and social infrastructure; Knowledge community; Customer relationship management and KM; Total quality management and KM; Benchmarking and KM.

UNIT IV: KNOWLEDGE MANAGEMENT STRATEGIES AND TOOLS

Knowledge strategies- Knowledge as strategic resource; Knowledge strategies and its evaluation; Benchmarking; Knowledge audit; Introduction of enabling technologies of KM- Big data, cloud computing etc; Sustainable knowledge management; Knowledge system design and architecture; Knowledge maps, implementation and challenges of KM system; Knowledge management and technology; Information Technology and KM- Hardware, software and group ware; E-commerce.

BOOKS RECOMMENDED

1. E. M. Award & H. M. Ghaziri, Knowledge Management, Pearson Education Inc., Prentice Hall.
2. B. Fernandez, G. Avelino & R. Sabherwal, Knowledge Management Systems. Pearson Education.
3. P. Khandwalla, Corporate Creativity, McGraw Hill, New Delhi.
4. Knowledge Management in Organizations: A Critical Introduction, Oxford University Press, Delhi.
5. S. Newell, M. Robertson, H. Scarbrough & J. Swan, Managing Knowledge Work and Innovation Palgrave McMillan, 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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
GREEN MARKETING
(MINOR COURSE)

C. No.: UMIBCT-861
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 2026, 2027, 2028)

Objectives:

1. To understand the fundamentals of green marketing;
2. To analyse green marketing mix;
3. To be able to build green brands; and
4. To equip the students for green product development.

Learning Outcomes:

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

1. Demonstrate a deep understanding of the principles, concepts and significance of green marketing in contemporary business practices;
2. Apply sustainable business practices in green, branding and marketing strategies;
3. Demonstrate preparedness for potential careers in sustainable business, marketing and related fields; and
4. Emphasise on the development of green product.

UNIT I: FUNDAMENTALS OF GREEN MARKETING

Definition and scope, significance of green marketing; Scope of sustainable and environmentally friendly business practices; Evolution of green marketing; Types of green marketing; Difference in between marketing & green marketing ; Strategies to green marketing- Green spinning, green selling, green harvesting, environpreneur marketing, compliance marketing, green washing; Green consumer behavior- Consumer awareness and perception, consumers perception regarding green products; Factors influencing green buying behavior- Consumer motivations, identifying drivers for environmentally conscious consumer choices; Overcoming barriers to green consumerism.

UNIT II: GREEN MARKETING MIX

Green marketing mix- Green product strategy; Product development and positioning for sustainability; Incorporating green features into products; Green pricing strategies- Pricing considerations for sustainable products, communicating value in green pricing; Green distribution channels, sustainable supply chain practices, logistics and distribution considerations for green products; Green promotion- Developing green marketing campaigns, social media and digital marketing for sustainable brands; Introduction to green marketing policy & process.

UNIT III: GREEN BRANDING AND ECO-LABELLING

Green branding strategies- Building a green brand identity, leveraging sustainability in brand communication; Green advertising and promotion- Green advertising principles, ethical considerations in green marketing communications; Eco-labels and certifications- An overview of recognized eco-labels; The role of certifications in building trust; Compliance with Environmental Standards- Environmental regulations affecting marketing, legal considerations for green marketing practices; Environment consciousness- Concept, types and significance.



UNIVERSITY OF JAMMU
B.COM. HONORS 8th SEMESTER
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
GREEN MARKETING
(MINOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT IV: GREEN PRODUCT DEVELOPMENT

Green product development - Design for sustainability; Principles of green product design; Life cycle assessment (LCA) of products; Eco-friendly packaging-Sustainable packaging materials and practices, packaging regulations and certifications; Ethical dilemmas in green marketing- Addressing ethical challenges in promoting environmental claims, greenwashing and its implications; Business opportunities in green markets- Identifying emerging markets for green products, innovations and trends in sustainable business; Analysis of green marketing campaigns; Evaluation of successful green marketing strategies,

BOOKS RECOMMENDED

1. Robert Dahlstrom, Green Marketing Management, Cengage Learning India.
2. M. Meera, Green Marketing Concepts. Literatures and Examples, Evincepub Publishing.
3. Esakki & Thangasamy, Green Marketing and Environmental Responsibility in Modern Corporations, IGI Global.
4. Jacquelyn A. Ottman, Green Marketing: Challenges and Opportunities for the New Marketing Age, NTC Business Books.
5. Jacquelyn A. Ottman, The New Rules of Green Marketing, Koehler Publisher

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)

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-805	Research Methodology in Accounting and Finance	4	15	60	10	15	100	
2.	Minor Course	UMIBCT-802	Contemporary Research in Accounting and Finance	4	15	60	10	15	100	
3.	Skill Enhancement Course	USEBCT-806	DISSERTATION	12	Synopsis	Report Writing	Report Presentation (Internal Expert)	Evaluation and Viva-voce (External Expert)	300	
					Credit= 2 Marks= 50	Credit= 4 Marks= 100	Credit= 2 Marks= 50	Credit= 4 Marks= 100		

Q. A. S.

UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)

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-835	Research Methodology in Business Regulation	4	15	60	10	15	100	
2.	Minor Course	UMIBCT-832	Contemporary Research in Business Regulations	4	15	60	10	15	100	
3.	Skill Enhancement Course	USEBCT-836	DISSERTATION	12	Synopsis	Report Writing	Report Presentation (Internal Expert)	Evaluation and Viva-voce (External Expert)	300	
					Credit= 2 Marks= 50	Credit= 4 Marks= 100	Credit= 2 Marks= 50	Credit= 4 Marks= 100		

Kaur

UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)

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-865	Research Methodology in Business Studies	4	15	60	10	15	100
2.	Minor Course	UMIBCT-862	Contemporary Research in Business Studies	4	15	60	10	15	100
3.	Skill Enhancement Course	USEBCT-866	DISSERTATION	12	Synopsis	Report Writing	Report Presentation (Internal Expert)	Evaluation and Viva-voce (External Expert)	300
					Credit= 2 Marks= 50	Credit= 4 Marks= 100	Credit= 2 Marks= 50	Credit= 4 Marks= 100	

Acw

UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)

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-805	Research Methodology in Accounting and Finance	4	15	60	10	15	100	
2.	Minor Course	UMIBCT-802	Contemporary Research in Accounting and Finance	4	15	60	10	15	100	
3.	Skill Enhancement Course	USEBCT-806	DISSERTATION	12	Synopsis	Report Writing	Report Presentation (Internal Expert)	Evaluation and Viva-voce (External Expert)	300	
					Credit= 2 Marks= 50	Credit= 4 Marks= 100	Credit= 2 Marks= 50	Credit= 4 Marks= 100		

J. Kaur

UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
RESEARCH METHODOLOGY IN ACCOUNTING AND FINANCE
(MAJOR COURSE)

C. No.: UMJBCT-805
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 2026, 2027 and 2028)

Objectives:

1. To enable the students to understand the principles and techniques of research design in accounting and finance;
2. To develop skills in quantitative and qualitative data analysis for accounting and finance research;
3. To enhance critical thinking and literature review skills in accounting and finance research; and
4. To promote ethical conduct and academic integrity in accounting and finance research.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Understand the principles of designing and conducting empirical research in accounting and finance;
2. Gain practical skills in data collection, analysis and interpretation;
3. Critically evaluate and discuss the results of empirical studies in the field of accounting and finance; and
4. Develop an understanding of the historical context that has influenced research in accounting and finance.

UNIT I: INTRODUCTION TO RESEARCH IN FINANCE

Definition and importance of research in accounting and finance; Understanding the role of research in advancing knowledge in accounting and finance; Differentiating between academic and applied research; Research process in finance-Overview of the research process, problem identification, literature review, hypotheses formulation, data collection, analysis and conclusion; Research design: Types of research design, steps in research design; Types of research in accounting and finance; Exploring quantitative and qualitative research methods; Ethical considerations in accounting and financial research; Addressing issues of confidentiality, integrity, and fairness.

UNIT II: LITERATURE REVIEW AND HYPOTHESES FORMULATION

Conducting a literature review in accounting and finance; Identifying relevant sources; Summarising and synthesising existing research; Formulating research questions and hypotheses, Defining research questions based on gaps identified in the literature, Developing clear and testable hypotheses; Conceptual frameworks in accounting and finance research; Understanding the importance of theoretical frameworks.



UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
RESEARCH METHODOLOGY IN ACCOUNTING AND FINANCE
(MAJOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027 and 2028)

UNIT III: DATA COLLECTION AND ANALYSIS IN ACCOUNTING & FINANCE RESEARCH

Data collection and sampling techniques-Surveys, experiments and observations, random sampling, stratified sampling and purposive sampling; Statistical analysis in accounting and finance research- Descriptive statistics, inferential statistics, hypotheses testing and regression analysis; Applications of statistical software in accounting and finance research such as E-views, STATA, SPSS and R.

UNIT IV: REPORT WRITING AND PRESENTATION

Writing a research report in accounting and finance-Structuring and formatting a research paper in accounting and finance; Writing styles and conventions in academic research; Citation and referencing in accounting and finance papers (APA, MLA, or other relevant styles); Effective communication of research results to different audiences; Preparing and defending a research proposal or thesis; Peer review and publication process; Understanding the peer-review process in academic journals; Strategies for successful publication in finance journals.

BOOKS RECOMMENDED

1. K. Valentine Balaceanu & Ciprian Balaceanu, Research Methods for Accounting and Finance, Routledge.
2. P. V. Khatri, Research Methods for Business and Social Science Students in Finance and Accounting, Author House.
3. Malcolm Smith, Research Methods in Accounting, SAGE Publications.
4. Bob Ryan, Robert W. Scapens, Research Methods in Accounting and Finance, Routledge.
5. Paul M. Mizen, Research Methods for Finance and Investment, Routledge.

NOTE FOR PAPER SETTING

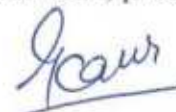
Equal weightage shall be given to all the units of the syllabus. The external paper shall be of two sections, viz., A&B.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
CONTEMPORARY RESEARCH IN ACCOUNTING AND FINANCE
(MINOR COURSE)

C. No.: UMIBCT-802
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 2026, 2027 and 2028)

Objectives:

1. To enable students to critically evaluate emerging topics and methodologies in contemporary accounting and finance research;
2. To sensitise the students about the implications of globalization and internationalization on accounting and finance practices;
3. To develop the students to investigate the intersection of technology, data analytics, and financial reporting in contemporary accounting research; and
4. To familiarise the students with the role of accounting and finance in promoting sustainability, corporate social responsibility (CSR), and stakeholder value creation.

Learning Outcomes:

After completing the course, the student shall be able to-

1. Identify and analyze contemporary issues in accounting and finance;
2. Gain insights about the international financial reporting standards and their impact on financial reporting;
3. Develop a critical understanding of neuroeconomic studies on risk-taking behavior; and
4. Develop an understanding of the ethical issues in accounting and finance research.

UNIT I: FINANCIAL REPORTING AND DISCLOSURE

International Financial Reporting Standards (IFRS) and their impact on financial reporting; Fair value accounting and its challenges; Integrated reporting and sustainability reporting; The role of accounting in corporate governance; Cyber security in accounting information systems; Block chain technology and its impact on accounting; ERP (Enterprise Resource Planning) systems and their integration with accounting processes; Forensic Accounting-Investigative techniques in forensic accounting- Fraud examination and detection; Legal aspects of forensic accounting; Case studies of high-profile financial frauds.

UNIT II: BEHAVIORAL FINANCE AND DECISION MAKING

Behavioral finance theories-Prospect theory and its implications; Overconfidence and market anomalies; Herding behavior and market bubbles; Neurofinance-Applications of neuroscience in financial decision-making, Neuroeconomic studies on risk-taking behaviour, Neurofinance and market anomalies; Artificial intelligence-Impact of AI on financial decision-making; Ethical considerations in the use of AI in finance.



UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
CONTEMPORARY RESEARCH IN ACCOUNTING AND FINANCE
(MINOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027 and 2028)

UNIT III: CORPORATE FINANCE AND GOVERNANCE

Corporate Governance-Board structures and their impact on firm performance; Shareholder activism and corporate governance; Corporate social responsibility and financial performance; Corporate valuation and mergers & acquisitions-Valuation methods and models; Behavioural aspects in M&A decision-making; Cross-border M&A and cultural considerations; Financial regulation-Dodd-Frank Act and its implications; Basel III and international banking regulations; Fintech regulation and regulatory challenges.

UNIT IV: ETHICAL ISSUES IN ACCOUNTING AND FINANCE RESEARCH

An overview of ethics and its relevance in accounting and finance research; Regulatory frameworks-Understanding the role of government and industry regulations in ensuring ethical research practices; Ethics in financial reporting and disclosure; Research design and data collection ethics-Informed consent and voluntary participation; Privacy and confidentiality of respondents; Research transparency; Data manipulation and integrity-Addressing issues related to data fabrication, falsification and manipulation; Publication ethics-Discussing responsible authorship, avoiding plagiarism and proper citation practices.

BOOKS RECOMMENDED

1. Michaela Rankin, Patricia Stanton, Susan McGowan & Kimberly Ferlauto, Contemporary Issues in Accounting, John Wiley & Sons.
2. R. Charles Moyer, James R. McGuigan & William J. Kretlow, Contemporary Financial Management, Cengage Learning.
3. Phil Hancock & Peter W. Wolnizer, Contemporary Accounting Research, Pearson Australia.
4. Justin Pettit, Contemporary Issues in Corporate Finance, John Wiley & Sons.
5. Shyam Sunder, Contemporary Issues in Financial Reporting: A User-Oriented Approach, World Scientific Publishing.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies, etc.

JGaur

UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(ACCOUNTING AND FINANCE)
DISSERTATION

C. No.: UMJBCT-806
Credits: 12
Max. Marks: 300

Synopsis: 50
Report Writing: 100
Report Presentation: 50
Evaluation of Report: 50
Viva-Voce: 50

(Syllabus for the examinations to be held in May 2026, 2027 and 2028)

I. Synopsis (2 Credits)

The synopsis functions as a methodical guide, establishing a framework for the subsequent development of a meticulously structured dissertation. It shall be prepared in the prescribe format (**proforma attached**). Each student needs to make a presentation and proposed topic of research must be approved by the departmental research committee to be constituted within the college.

II. Report Writing (4 Credits)

The data collection phase necessitates a meticulous explication of methods, ensuring their alignment with research questions. Explicitly delineate the ethical considerations and procedural measures undertaken to ensure the reliability and validity of the data. Data analysis seeks elaboration on the techniques employed, statistical or otherwise, and systematic presentation of finding, referencing back to research questions or hypotheses. Report writing demands strict adherence to the standardised structure – encompassing introduction, literature review, methodology, findings, discussion, and conclusion. Rigorous adherence to precise referencing and to maintain conformity with established academic writing standards throughout the report.

III. Report Presentation (2 Credits)

The student needs to make a presentation to the internal examiner regarding the research work undertaken. After the presentation is over, any changes suggested must be incorporated before preparation of the final report. Additionally, emphasis must be placed on language proficiency and stylistic precision, to maintain a clear, concise, and formal academic tenor.

IV. Evaluation of Report and Viva-Voce (2+2 Credits)

The evaluation of the report will be done by the external examiner not below the rank of Associate Professor who will also conduct the viva-voce. Student has to submit two hard copies of the report, out of which one has to be sent to the external examiner and another to be retained by the college for the purpose of internal record.



UNIVERSITY OF JAMMU
B. COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
DISSERTATION

Synopsis Format

- Proposed Research Title
- Name of the Candidate
- Name of the Supervisor
- Department
- Date of Presentation
- Date of Submission

Signature of the Candidate

Signature of the Supervisor

Signature of DRC Members



UNIVERSITY OF JAMMU
B. COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)

DISSERTATION

Description

1. Introduction
2. Review of Literature
3. Justification/ Relevance of the Study
4. Objectives
5. Hypotheses/ Research Questions
6. Study Area
7. Plan of the Proposed Work
8. Methodology
9. Chapter Plan
10. Expected Outcomes of the Research
11. References

Joans

UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)

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-835	Research Methodology in Business Regulations	4	15	60	10	15	100	
2.	Minor Course	UMIBCT-832	Contemporary Research in Business Regulations	4	15	60	10	15	100	
3.	Skill Enhancement Course	USEBCT-836	DISSERTATION	12	Synopsis	Report Writing	Report Presentation (Internal Expert)	Evaluation and Viva-voce (External Expert)	300	
					Credit= 2 Marks= 50	Credit= 4 Marks= 100	Credit= 2 Marks= 50	Credit= 4 Marks= 100		

Hour

UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
RESEARCH METHODOLOGY
(MAJOR COURSE)

C. No.: UMJBCT-835
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 2026, 2027, 2028)

Objectives:

1. To provide students with a comprehensive understanding of legal research;
2. To equip students with the knowledge and skills necessary for conducting doctrinal legal research;
3. To familiarise students with non-doctrinal or empirical legal research methods; and
4. To enable students to understand the fundamentals of data collection, interpretation, and analysis in legal research.

Learning Outcomes:

After going through this course, students shall be able to-

1. Demonstrate a comprehensive understanding of legal research;
2. Effectively utilise primary and secondary legal sources within a law library;
3. Apply various data collection methods; and
4. Develop effective report writing skills.

UNIT I: INTRODUCTION

Meaning of research- Objectives and Kind/Types, scope; Current trends; Techniques of legal research; Socio-legal research doctrinal and Non-doctrinal; Research process- Review of Literature, Identification and formulation of a research problem/Defining the research problem; Hypotheses-Null hypothesis and Research questions; Research design- Types, Preparation of synopsis-Methodology; Law as a normative science and sociology, Behavioural sciences as empirical sciences.

UNIT II: DOCTRINAL RESEARCH

Primary and secondary sources: Using a Law Library-How to use precedents-Use of journals, periodicals and other legal materials; Logic and rationale as tools of legal research: Statutes as instrument of research- Judicial approach in legal issues; Use and methods of citation.

UNIT III: NON-DOCTRINAL RESEARCH/EMPIRICAL RESEARCH

Empirical methods as tools of research; Empirical research-use of sociological and behavioural science methods; Universe and selection of the sample; Case study; Observation methods; Structured and unstructured interviews; Open ended and closed questionnaires.



UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
RESEARCH METHODOLOGY

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT IV: DATA COLLECTION, INTERPRETATION AND ANALYSIS

Sample design- Stages implication-Criteria procedure-Importance, fundamental-Definitions-determination-Techniques; Methods of data collection- Questionnaire, interviews, survey,-experiments, case study and guidelines; Science and technology in research- Computer and its role-computer technology; Computer system-Characteristics, processing, interpreting and analysing data-Use of statistical tools in research-Measures of asymmetries and other measures-Precaution in interpretation; Report writing- Importance, rules and techniques; Research reports- Steps in writing reports, layout, types; Mechanics and oral presentation, preparing an abstract.

BOOKS RECOMMENDED

1. Andrea B. Yelin & Hope Viner Samborn, Legal Research and Writing Handbook: A Basic Approach for Paralegals, Aspen Publishers, New York.
2. B. N. Ghosh, Scientific Method and Social Research, Sterling Publishers Pvt. Ltd., New Delhi.
3. C. R. Kothari, Research Methodology: Method and Techniques, Wiley Eastern Ltd., New Delhi.
4. W. J. Goode & P. K. Hatt, Methods in Social Research, McGraw Hill Book Co., Singapore
5. J. C. Johari (ed.), Introduction to the Method of Social Sciences, Sterling Publishers Pvt. Ltd., New Delhi.
6. S. Julius, Legal System and Lawyer's Reasoning, Maitland Publications, Sydney.
7. Morris L. Cohen, Legal Research, Minnesota, West Publishing Co.

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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies, etc.



UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
CONTEMPORARY RESEARCH IN BUSINESS REGULATIONS
(MINOR COURSE)

C. No.: UMIBCT-832
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 2026, 2027, 2028)

Objectives:

1. To provide students with a comprehensive understanding of the foundations of business regulations in India;
2. To enable students to analyse and evaluate contemporary issues in corporate governance and regulations;
3. To familiarise students with the competition law and regulatory frameworks; and
4. To equip students with knowledge and skills related to environmental law and sustainable business practices.

Learning Outcomes:

After going through this students shall be able to-

1. Explain the foundations of business regulations in India;
2. Assess the contemporary issues in corporate governance and regulations;
3. Demonstrate a comprehensive understanding of competition law; and
4. Understand environmental law and sustainable business practices.

UNIT I: FOUNDATIONS OF BUSINESS REGULATIONS IN INDIA

Evolution of business regulations in India; Regulatory bodies- Roles, interactions; Policy shifts and contemporary challenges; Constitutional framework and business regulations Regulatory impact assessment- Process, potential impacts, proposed regulations on businesses and stakeholders; Compliance and enforcement: Challenges and strategies for ensuring compliance; Regulatory reforms and best practices- Regulatory technology (RegTech).

UNIT II: CONTEMPORARY ISSUES IN CORPORATE GOVERNANCE AND REGULATIONS

Company law and corporate governance- Analysing key provisions of the Companies Act, 2013; Board composition and effectiveness- Examining diversity, independence and effectiveness of boards in Indian companies; Corporate insolvency and bankruptcy- Insolvency framework, implications; Corporate governance in public sector enterprises- Analysing governance reforms and challenges in Indian PSUs; Emerging technologies and corporate governance.

UNIT III: COMPETITION LAW AND REGULATORY FRAMEWORKS

Introduction, Objectives and key provisions of the Competition Act, 2002; Competition Law and digital markets- Regulatory challenges posed by e-commerce platforms, online marketplaces, and digital monopolies; Intellectual property rights and competition: Exploring the interplay between IPRs and competition law in India; Emerging issues- Competition challenges in the gig economy, platform regulation, and data privacy concerns.



UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)
CONTEMPORARY RESEARCH IN BUSINESS REGULATIONS

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT IV: ENVIRONMENTAL LAW AND SUSTAINABLE BUSINESS PRACTICES

Introduction to environmental law; Pollution control and waste management; Environmental impact assessment; Climate change and environmental regulations; Environmental litigation and public interest litigation (PIL); Environmental compliance and auditing; Corporate environmental responsibility and sustainability reporting; Green business models and innovation; Environmental management systems (EMS); Environmental education and awareness; International environmental law and agreements.

BOOKS RECOMMENDED

1. P. N. Bhagwati & U. Baxi, The Constitution of India and Business Regulations, Oxford University Press.
2. P. L. Das, Intellectual property law in India, Universal Law Publishing Co. Pvt. Ltd.
3. H. R. Khanna, Environmental Law in India, Central Law Publications.
4. P. K. Malhotra, Securities Regulation in India, Taxmann Publications Pvt. Ltd.
5. N. L. Madhava Menon, Regulation of Emerging Technologies in India, Oxford University Press.
6. I. P. Singh, Competition Law in India, Lexis Nexis.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS REGULATIONS)

DISSERTATION

C. No.: UMJBCT-836
Credits: 12
Max. Marks: 300

Synopsis: 50
Report Writing: 100
Report Presentation: 50
Evaluation of Report: 50
Viva-Voce: 50

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

I. Synopsis (2 Credits)

The synopsis functions as a methodical guide, establishing a framework for the subsequent development of a meticulously structured dissertation. It shall be prepared in the prescribe format (**proforma attached**). Each student needs to make a presentation and proposed topic of research must be approved by the departmental research committee to be constituted within the college.

II. Report Writing (4 Credits)

The data collection phase necessitates a meticulous explication of methods, ensuring their alignment with research questions. Explicitly delineate the ethical considerations and procedural measures undertaken to ensure the reliability and validity of the data. Data analysis seeks elaboration on the techniques employed, statistical or otherwise, and systematic presentation of finding, referencing back to research questions or hypotheses. Report writing demands strict adherence to the standardised structure – encompassing introduction, literature review, methodology, findings, discussion, and conclusion. Rigorous adherence to precise referencing and to maintain conformity with established academic writing standards throughout the report.

III. Report Presentation (2 Credits)

The student needs to make a presentation to the internal examiner regarding the research work undertaken. After the presentation is over, any changes suggested must be incorporated before preparation of the final report. Additionally, emphasis must be placed on language proficiency and stylistic precision, to maintain a clear, concise, and formal academic tenor.

IV. Evaluation of Report and Viva-Voce (2+2 Credits)

The evaluation of the report will be done by the external examiner not below the rank of Associate Professor who will also conduct the viva-voce. Student has to submit two hard copies of the report, out of which one has to be sent to the external examiner and another to be retained by the college for the purpose of internal record.



UNIVERSITY OF JAMMU
B. COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)

DISSERTATION

Synopsis Format

- Proposed Research Title
- Name of the Candidate
- Name of the Supervisor
- Department
- Date of Presentation
- Date of Submission

Signature of the Candidate

Signature of the Supervisor

Signature of DRC Members

A handwritten signature in blue ink, appearing to read 'J. Kaur', is located in the bottom right corner of the page.

UNIVERSITY OF JAMMU
B. COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)

DISSERTATION

Description

1. Introduction
2. Review of Literature
3. Justification/ Relevance of the Study
4. Objectives
5. Hypotheses/ Research Questions
6. Study Area
7. Plan of the Proposed Work
8. Methodology
9. Chapter Plan
10. Expected Outcomes of the Research
11. References

J. Gaur

UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)

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-865	Research Methodology in Business Studies	4	15	60	10	15	100
2.	Minor Course	UMIBCT-862	Contemporary Research in Business Studies	4	15	60	10	15	100
3.	Skill Enhancement Course	USEBCT-866	DISSERTATION	12	Synopsis	Report Writing	Report Presentation (Internal Expert)	Evaluation and Viva-voce (External Expert)	300
					Credit= 2 Marks= 50	Credit= 4 Marks= 100	Credit= 2 Marks= 50	Credit= 4 Marks= 100	

Hour

UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
RESEARCH METHODS IN BUSINESS STUDIES
(MAJOR COURSE)

C. No.: UMJBCT-865
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 2026, 2027, 2028)

Objectives:

1. To understand the nature of business research;
2. To comprehend research design;
3. To be able to analyse and interpret the data; and
4. To understand the process of report writing.

Learning Outcomes:

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

1. Understand the nature and process of business research;
2. Explain the types of research design and methods of sampling;
3. Discuss the tools of data analysis and errors in interpretation; and
4. Prepare the detailed research report and research ethics.

UNIT I: INTRODUCTION TO BUSINESS RESEARCH

Concept, characteristics, role and process of business research; Problem identification and usefulness of objectives and hypotheses in business research; Data collection methods for business research - Observation, interviews, questionnaire and schedules; Designing of questionnaire; Choice between primary and secondary data; Sampling and scaling techniques in business research; Precautions in business research.

UNIT II: RESEARCH DESIGN

Concept, nature and classification of research designs – Descriptive, exploratory, case study method, quantitative vs qualitative research, cross-sectional and longitudinal studies; Errors affecting research design; Relationship among descriptive, exploratory and causal research, advantages and disadvantages of research design; Concept and relevance of sampling design in business research.

UNIT III: DATA ANALYSIS & INTERPRETATION

Processing of data: Feeding and coding of data; Reliability and validity of data; Regression; Correlation; Testing of hypotheses; Concept, importance and pre-requisites of data interpretation; Errors in data interpretation.

Heav

UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
RESEARCH METHODS IN BUSINESS STUDIES
(MAJOR COURSE)

(Syllabus for the examinations to be held in May 2026, 2027 and 2028)

UNIT IV: RESEARCH REPORT WRITING

Concept and types of research reports; Essentials of a good research report; Structure of the research report: Preliminary section, Main report, Managerial implications; References and bibliography and annexure; Effectiveness of research report; Research ethics: Meaning and relevance of ethics in business research; Researchers' ethical code; Need for plagiarism; Publication and presentation of business research.

BOOKS RECOMMENDED

1. Naresh K. Malhotra, Marketing Research PHI Private Limited
2. D. R. Cooper & P. S. Schindler, Business Research Methods, Tata Mc Graw Hill, New Delhi.
3. U. Sekaran & R. Bougie, Research Methods for Business: A Skill Building Approach, Wiley.
4. T. N. Srivastava & S. Rego, Business Research Methodology, Tata Mc Graw Hill, New Delhi.
5. G. Z. William, Business Research Methods. Thomson, India.
6. W. B. Harper, W. Ralph & F. S. Stanley, Marketing Research: Text and Cases, Homewood, Irwin.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies, etc



UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
CONTEMPORARY RESEARCH IN BUSINESS STUDIES
(MINOR COURSE)

C. No.: UMIBCT-862
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 2026, 2027 and 2028)

Objectives:

1. To comprehend fundamentals of research;
2. To be aware of research ethics;
3. To study current research in marketing; and
4. To acquaint the students with contemporary issues in HRM

Learning Outcomes:

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

1. Understand the nature of research;
2. Understand research ethics;
3. Comprehend contemporary research in marketing and HRM; and
4. Emerging research in HRM.

UNIT I: FOUNDATION OF RESEARCH

Foundation of research, formulating research questions/research problems; Conducting a literature review; Types of research; Quantitative research; Data collection methods and tools; Census and sample methods; Instruments- Questionnaire, schedule and experiment; Qualitative research- Grounded theory, ethnography, netnography; Qualitative tools- Interviews, observations, content analysis, secondary analysis, focus group research; Mixed method research- Combining quantitative and qualitative research methods and triangulation in research.

UNIT II: RESEARCH ETHICS

Ethics-Concept, moral philosophy, nature of moral judgements and reaction; Scientific conduct-; Ethics with respect to science and research; Intellectual honesty and research integrity; Scientific misconducts- Falsification, fabrication and plagiarism (FFP); Redundant publications-Duplicate and overlapping publications, salami slicing; Selective reporting and misrepresentation of data.

UNIT III: CONTEMPORARY RESEARCH IN MARKETING

Bottom of the pyramid marketing; Cause-related marketing; Ethical marketing; Digital marketing; Marketing analytics and Marketing capabilities; Market orientation; Internal market orientation; Metrics for customer relationship marketing (e.g., Net promoter score); Return on marketing investment; Brand marketing; Customer equity and brand equity; Customer lifetime value (CLV); Customer referral value (CRV); Customer profitability analysis; Service dominant logic of marketing; Co-creation of value; Service innovation; Social media marketing; Service-profit chain.



UNIVERSITY OF JAMMU
B.COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)
CONTEMPORARY RESEARCH IN BUSINESS STUDIES

(Syllabus for the examinations to be held in May 2026, 2027, 2028)

UNIT IV: CONTEMPORARY RESEARCH IN HRM

Human resource management and organizational performance- In search of the HR advantage; Managing diversity, Harmony & inclusion; Downsizing; The challenges of change management and role of HR; Recruiting, nurturing & retaining top talent; Generational differences; Employee involvement & participation; Employment ethics; Emotions at work; HRM in SMEs; HRM and technology- From Socio-technical systems to social media; Climate change & ageing; Innovative HRM & organizational behaviour; Responses in crises; Employee mental health; HRM in the gig economy; Alternative work arrangements for the contemporary workplace; Workplace harassment; HRM in SMEs; Organizational citizenship & counter-productive work behaviors leading for work engagement; Employee motivation in changing environment; National and organizational culture influence on the implementation of strategic HRM in organizations; Shared leadership; Innovation & automation; Managing HR in changing regulatory environment; Strategic flexibility, rigidity and barriers to the development of HRM; HR mentality, Markets & mergers; Relationship building & cultural steward

BOOKS RECOMMENDED

1. C. R. Kothari. Research Methodology, New Age Publications, Jaipur
2. Nimit Chowdhary & Sarah Hussain, Research and Publication Ethics, Bharti Publications, New Delhi
3. Jochen Wirtz & Christopher Lovelock. Services Marketing: People, Technology, Strategy, World Scientific (US)
4. Phillip Kotler & Kevin Lane Keller, Marketing Management, Pearson.
5. Andrion Wilkinson & Tony Dundon, Contemporary HRM, Text & Cases, Sage Publication.

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 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.

Internal Assessment: It will contain 8 questions from 50% of the syllabus. A candidate is required to attempt any five questions of three marks each.

Continuous Assessment: It shall be based on attendance, class participation, class behaviour, presentation, quizzes, case studies etc.



UNIVERSITY OF JAMMU
B. COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)
(BUSINESS STUDIES)

DISSERTATION

C. No.: UMJBCT-866
Credits: 12
Max. Marks: 300

Synopsis: 50
Report Writing: 100
Report Presentation: 50
Evaluation of Report: 50
Viva-Voce: 50

I. Synopsis (2 Credits)

The synopsis functions as a methodical guide, establishing a framework for the subsequent development of a meticulously structured dissertation. It shall be prepared in the prescribe format (**proforma attached**). Each student needs to make a presentation and proposed topic of research must be approved by the departmental research committee to be constituted within the college.

II. Report Writing (4 Credits)

The data collection phase necessitates a meticulous explication of methods, ensuring their alignment with research questions. Explicitly delineate the ethical considerations and procedural measures undertaken to ensure the reliability and validity of the data. Data analysis seeks elaboration on the techniques employed, statistical or otherwise, and systematic presentation of finding, referencing back to research questions or hypotheses. Report writing demands strict adherence to the standardised structure – encompassing introduction, literature review, methodology, findings, discussion, and conclusion. Rigorous adherence to precise referencing and to maintain conformity with established academic writing standards throughout the report.

III. Report Presentation (2 Credits)

The student needs to make a presentation to the internal examiner regarding the research work undertaken. After the presentation is over, any changes suggested must be incorporated before preparation of the final report. Additionally, emphasis must be placed on language proficiency and stylistic precision, to maintain a clear, concise, and formal academic tenor.

IV. Evaluation of Report and Viva-Voce (2+2 Credits)

The evaluation of the report will be done by the external examiner not below the rank of Associate Professor who will also conduct the viva-voce. Student has to submit two hard copies of the report, out of which one has to be sent to the external examiner and another to be retained by the college for the purpose of internal record.



UNIVERSITY OF JAMMU
B. COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)

DISSERTATION

Synopsis Format

- Proposed Research Title
- Name of the Candidate
- Name of the Supervisor
- Department
- Date of Presentation
- Date of Submission

Signature of the Candidate

Signature of the Supervisor

Signature of DRC Members

Gaur

UNIVERSITY OF JAMMU
B. COM. HONORS WITH RESEARCH
8th SEMESTER (UNDER NEP)
NATIONAL EDUCATION POLICY (FYUP)

DISSERTATION

Description

1. Introduction
2. Review of Literature
3. Justification/ Relevance of the Study
4. Objectives
5. Hypotheses/ Research Questions
6. Study Area
7. Plan of the Proposed Work
8. Methodology
9. Chapter Plan
10. Expected Outcomes of the Research
11. References

J. Caur