



# UNIVERSITY OF JAMMU

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

## NOTIFICATION (21/Oct. /Adp/31)

In modification of this office Notification No. F.Acd/II/20/2884-2930 dated 19.10.2020, It is hereby notified for the information of all concerned that the Vice-Chancellor, in anticipation of the approval of the Academic Council, is pleased to authorize the adoption of the revised Syllabi and Courses of Study in the subject of **B.Com** for semesters I to VI under the **Choice Based Credit System** at the Undergraduate level (as given in the Annexure) for the examinations to be held in the years indicated against each semester as under:-

Subject	Semester	for the examinations to be held in the year
B.Com.	Semester-I	Dec. 2021, 2022 and 2023
	Semester-II	May 2022, 2023 and 2024
	Semester-III	Dec. 2022, 2023 and 2024
	Semester-IV	May 2023, 2024 and 2025
	Semester-V	Dec. 2023, 2024 and 2025
	Semester-VI	May 2024, 2025 and 2026

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

Sd/-  
DEAN ACADEMIC AFFAIRS

No. F.Acd/II/21/8267-8311

Dated: 12-10-2021

Copy to:

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

*Sumita Sharma*  
Deputy Registrar (Academic)  
11/10/2021

*11/10/2021*  
*11/10/21*

# UNIVERSITY OF JAMMU

Bachelor of Commerce (General)

B.Com. (Gen.)

(Effective from Academic Year July 2021 Onwards)



**PROGRAMME CONTENTS**

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## **B. Com (General) Programme**

### **1. Introduction**

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

As an institution of higher education, the institution understands the responsibility of increasing access, promoting equity and ensuring quality and excellence. Thus, under the Learning Outcome-based Curriculum Framework (LOCF), the syllabi of B.Com (Gen.) has been revised in order to provide enriching, vibrant and a contemporary learning experience to the students, by keeping pace with the dynamic environment.

With the Industrial Liberalization and Globalization of trade and emphasis on global markets, there is a great scope for employment as well as self-employment. Thus, the courses of B.Com are designed in such a way in which the students are able to develop business acumen, analytical skills, financial literacy and managerial skills. This course will help in building competence in a particular area of business among students. It imparts knowledge of accounting principles, economic policies, export and import law and other aspects which tends to impact business and trade. The B.Com (Gen.) course content is well prepared to sustain as a corporate employee or as an entrepreneur. The student will attain adequate knowledge of adapting to the changes in the flexible business world, can focus internationally, and will have an in-depth understanding of the business world's market-relevant aspects. On the other hand, if the student who chooses to start his/her own business, he/she can run it successfully and professionally without having to pay to expert accountants or market consultants.

The course syllabi will provide systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer. Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator, as well as other financial supporting services. Students will learn relevant advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. Thus, this highly structured, student-centered syllabus of B.Com (Gen.) will provide a learning pathway to study the ever-evolving field in an organized manner.

### **2. Structure of B.Com. (Gen.)**

The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on holistic education and development to make informed and ethical decisions and equip graduates with the marketable skills. The curriculum of B.Com. (Gen.) degree provides a carefully selected subject combination of Accounting, Management, Tax, Corporate Laws, Economics, Finance, etc.

### 3. Semester-wise Distribution of Courses

#### B.Com (General) Three Year (6-Semester) CBCS Programme

#### PROGRAMME STRUCTURE

#### Semester-wise Distribution of Courses

Course Title	Course No.	Course Type	Credit
<b>SEMESTER FIRST</b>			
<b>CORE COURSE</b>			
English		English	6
<b>DISCIPLINE SPECIFIC CORE COURSES (DSC)</b>			
Financial Accounting	UBCTC150	DSC-1	6
Business Organisation and Management	UBCTC151	DSC-2	6
<b>ABILITY ENHANCEMENT COMPULSORY COURSES (AECC)</b>			
Environmental Science (EVS-1)		AECC-1	2
Communication English/MIL-1		AECC-2	2
<b>TOTAL CREDIT</b>			<b>22</b>
<b>SEMESTER SECOND</b>			
<b>CORE COURSE</b>			
English		English	6
<b>DISCIPLINE SPECIFIC CORE COURSES (DSC)</b>			
Advanced Financial Accounting	UBCTC250	DSC-3	6
Contemporary Management	UBCTC251	DSC-4	6
<b>ABILITY ENHANCEMENT COMPULSORY COURSES (AECC)</b>			
Environmental Science (EVS-2)		AECC-3	2
Communication English/MIL-2		AECC-4	2
<b>TOTAL CREDIT</b>			<b>22</b>
<b>SEMESTER THIRD</b>			
<b>DISCIPLINE SPECIFIC CORE COURSES (DSC)</b>			
Fundamentals of Business Communication	UBCTC350	DSC-5	6
Corporate Accounting	UBCTC351	DSC-6	6
Indian Contract Act	UBCTC352	DSC-7	6
<b>SKILL ENHANCEMENT COURSES (SEC)</b>			
<i>Any one of the following</i>		SEC-1	
E-Commerce	UBCTS353		4
Corporate Tax Planning	UBCTS354		4
Computer Applications in Business	UBCTS355		4
Entrepreneurship for Small Business	UBCTS356		4
Management Information System	UBCTS357		4
<b>TOTAL CREDIT</b>			<b>22</b>
<b>SEMESTER FOURTH</b>			

<b>DISCIPLINE SPECIFIC CORE COURSES (DSC)</b>			
Business Communication and Skill Development	UBCTC450	DSC-8	6
Direct Tax Laws	UBCTC451	DSC-9	6
Corporate Laws	UBCTC452	DSC-10	6
<b>SKILL ENHANCEMENT COURSES (SEC)</b>			
Any one of the following		SEC-2	
Office Management and Secretarial Practice	UBCTS453		4
Personal Finance and Planning	UBCTS454		4
Monetary Economics	UBCTS455		4
Collective Bargaining and Negotiation	UBCTS456		4
Customer Relationship Management	UBCTS457		4
<b>TOTAL CREDIT</b>			<b>22</b>
<b>SEMESTER FIFTH</b>			
<b>ABILITY ENHANCEMENT CORE COURSE (AECC)</b>			
Communication English		AECC-5	2
<b>SKILL ENHANCEMENT COURSE (SEC)</b>			
Cost Accounting	UBCTS550	SEC-3	4
<b>DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE)</b>			
<i>Group I Any one of the following</i>			
Auditing-I	UBCTE551	DSE-1	6
Investing in Stock Market	UBCTE552		6
Fundamentals of Marketing	UBCTE553		6
Security Analysis and Portfolio Management	UBCTE554		6
<i>Group II Any one of the following</i>			
E-Filing of Returns	UBCTE555	DSE-2	6
Personal Tax Planning	UBCTE556		6
Statistics for Managers	UBCTE557		6
Project Management	UBCTE558		6
<b>GENERAL ELECTIVE (GE)</b>			
<i>Any one of the following</i>			
Tourism Management	UBCTE559	GE-1	6
Public Finance -I	UBCTE560		6
Computerised Accounting and Taxation	UBCTE561		6
<b>TOTAL CREDIT</b>			<b>24</b>
<b>SEMESTER SIXTH</b>			
<b>ABILITY ENHANCEMENT CORE COURSE (AECC)</b>			
Communication English		AECC-6	2
<b>SKILL ENHANCEMENT COURSE (SEC)</b>			
Management Accounting	UBCTS650	SEC-4	4
<b>DISCIPLINE SPECIFIC ELECTIVE (DSE)</b>			
<i>Group I Any one of the following</i>			
Auditing-II	UBCTE651	DSE-3	6
Business Environment	UBCTE652		6
Indian Banking System	UBCTE653		6
Retail Management	UBCTE654		6
<i>Group II Any one of the following</i>			
Financial Management	UBCTE655	DSE-4	6

Sales Management	UBCTE656		6
Business Ethics	UBCTE657		6
Leadership and Team Development	UBCTE658		6
<b>GENERAL ELECTIVE (GE)</b>			
<i>Any one of the following</i>		GE-2	
Indian Economy	UBCTE659		<b>6</b>
Consumer Affairs and Customer Care	UBCTE660		<b>6</b>
Public Finance II	UBCTE661		<b>6</b>
<b>TOTAL CREDIT</b>			<b>24</b>

#### **4. PROGRAMME SYLLABI**

- 4a. SEMESTER FIRST**
- 4b. SEMESTER SECOND**
- 4c. SEMESTER THIRD**
- 4d. SEMESTER FORTH**
- 4e. SEMESTER FIFTH**
- 4f. SEMESTER SIXTH**



## 4a. B.COM (GENERAL) FIRST SEMESTER

UNIVERSITY OF JAMMU

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

Course	Course Number	UGC classification	CREDIT	Total credit
English		English	6	22
Financial Accounting	UBCTC150	DSC-1	6	
Business Organisation and Management	UBCTC151	DSC-2	6	
Environmental Science (EVS-1)		AECC-1	2	
Communication English/MIL-1		AECC-2	2	
<b>Total credit</b>				<b>22</b>

**UNIVERSITY OF JAMMU**  
**B.COM. (GENERAL) FIRST SEMESTER (CBCS)**

**TITLE : English**

**Common Syllabus to be provided by respective Department**

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FIRST SEMESTER (CBCS)****TITLE: FINANCIAL ACCOUNTING (DSC-1)**

C.No. UBCTC150

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in Dec. 2021, 2022, 2023)**

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

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

**COURSE CONTENTS****UNIT - I INTRODUCTION**

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

**UNIT - II PREPARATION OF FINANCIAL STATEMENTS OF NON-CORPORATE ENTITIES**

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

**UNIT - III DEPARTMENTAL ACCOUNTING**

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

**UNIT - IV BRANCH ACCOUNTING (INLAND BRANCHES ONLY)**

Meaning, objective and methods including debtor system, stock and debtor system, final account system; Wholesale branch system and independent branch system excluding foreign branches; Difference between branch and departmental accounting.

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FIRST SEMESTER (CBCS)****TITLE: FINANCIAL ACCOUNTING (DSC-1)**

C.No. UBCTC150

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in Dec. 2021, 2022, 2023)****UNIT - V CONSIGNMENT AND JOINT VENTURE**

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

**BOOKS RECOMMENDED**

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

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

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FIRST SEMESTER (CBCS)****TITLE: BUSINESS ORGANISATION AND MANAGEMENT (DSC-2)**

C.No. UBCTC151

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in Dec. 2021, 2022, 2023)**

**OBJECTIVE** The basic objective of this course is to provide fundamental knowledge about business management & organization.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 understand the nature, scope and types of business organization.
- CO2 know contributions of eminent personalities in the field of management.
- CO3 explain managerial functions such as planning, organizing and directing.
- CO4 comprehend the controlling function of management and analyze its relationship with planning function.
- CO5 understand need of information system and quality management in business organization.

**COURSE CONTENTS****UNIT-I BUSINESS ORGANISATIONS**

Definition, characteristics and objectives of business organization; Evolution of business organizations; Team based organization-Concept of team, effective team, team creation, committee, task force; Free-form organization- Virtual organization, virtual offices, boundary less organizations.

**UNIT-II EVOLUTION OF MANAGEMENT THOUGHT**

Concept, nature, scope and significance of management; Contribution to management thought by F.W. Taylor, George Elton Mayo, H. Fayol and C.K. Prahalad; Role of Managers.

**UNIT-III FUNCTIONS OF MANAGEMENT**

Planning-Meaning, types and steps in the process of planning; Organizations Meaning of authority, delegation & decentralization; Maslow's and Herzberg's theories of motivation Leadership-Concept and leadership styles; Coordination and cooperation-Concept and techniques.

**UNIT-IV MANAGERIAL CONTROL**

Nature, definition, need for control; Process of control; Principles of control; Factors determining good control; Techniques of control- PERT and CPM.

**UNIT-V INFORMATION SYSTEM AND QUALITY MANAGEMENT**

Information system- Need, types, developing an information system; TQM- Concept, need, advantages and disadvantages; Concept of ISO 9000 and ISO 14000 quality systems; Statistical process control.

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FIRST SEMESTER (CBCS)****TITLE: BUSINESS ORGANISATION AND MANAGEMENT (DSC-2)**

C.No. UBCTC151

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in Dec. 2021, 2022, 2023)****BOOKS RECOMMENDED**

- Vasisth, C.N. Business Organisation and Management, Taxman Academics, New Delhi.
- Rao, S.P. Principles of Management, Himalaya Publishing House, New Delhi.
- Bhalla, N.K, Sharma, R.S, and Gupta, S.K. Principles of Management, Kalyani Publishers, New Delhi.
- Prasad, L.M. Management –Theory and Practice, Sultan Chand, New Delhi.
- Koontz, O'D. Principles of Management, Tata McGraw Hill, New Delhi.

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

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

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

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

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

**UNIVERSITY OF JAMMU**

**B.COM. (GENERAL) FIRST SEMESTER (CBCS)**

**Ability Enhancement Compulsory Course (AECC-1)**

**TITLE : Environmental Science (EVS-1)**

**Common Syllabus to be provided by respective Department**

**UNIVERSITY OF JAMMU**

**B.COM. (GENERAL) FIRST SEMESTER (CBCS)**

**Ability Enhancement Compulsory Course (AECC-2)**

**TITLE : Communication English/MIL-1**  
**Common Syllabus to be provided by respective Department**



## 4b. B.COM (GENERAL) SECOND SEMESTER

UNIVERSITY OF JAMMU

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

Course	Course Number	UGC classification	Credit	Total credit
English		English	6	22
Advanced Financial Accounting	UBCTC250	DSC-3	6	
Contemporary Management	UBCTC251	DSC-4	6	
Environmental Science (EVS-2)		AECC-3	2	
Communication English/MIL-2		AECC-4	2	
<b>Total credit</b>				<b>22</b>

**UNIVERSITY OF JAMMU**

**B.COM. (GENERAL) SECOND SEMESTER (CBCS)**

**TITLE : English**

**Common Syllabus to be provided by respective Department**

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) SECOND SEMESTER (CBCS)****TITLE: ADVANCED FINANCIAL ACCOUNTING (DSC-3)**

C.No. UBCTC250  
 Credit : 6  
 Time 2.30 Hrs

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

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

**OBJECTIVE** This course provides the students with a detailed knowledge of accounting principles, concepts, techniques and their application to develop ability and skills in practical work situation.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 learn accounting for hire purchase transactions.
- CO2 understand various terms used in royalty and prepare journal and ledger accounts in the books of Lessor and Lessee.
- CO3 explain and calculate value of goodwill and shares.
- CO4 develop an understanding of accounting of insolvency and laws governing settlement of insolvency accounts.
- CO5 learn to compute insurance claims.

**COURSE CONTENTS****UNIT - I HIRE PURCHASE SYSTEM**

Meaning and importance; Basic terms used in hire purchase and installments system; Difference between hire purchase and installment system; Journal entries and ledger accounts in the books of both the parties viz. vendor and vendee-when cash price is given,when cash price is not given, when rate of interest is given, when rate of interest is not given, when amount of installment is given, when amount of installment is not given;Annuity method and default and repossession.

**UNIT - II ROYALTY**

Meaning of various terms used & types of royalties. Rights of short-working recouped and its methods. Conditions for the recoupment of short-working.Journal entries and ledger accounts in the books of both the parties viz, Lessor and Lessee.

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

Goodwill Meaning, nature,factors, classification, need and methods of valuation. Valuation of Shares Need for valuation, factors affecting the value of shares, methods for computation of value of shares.Average profit method- Simple Average profit method and Weighted Average profit method; Super profit method; Capitalisation method- Capitalisation of super profit method and capitalisation of average profit method; Annuity Method. Numerical problems related to calculation of net assets value method, yield basis method and fair value method

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) SECOND SEMESTER (CBCS)****TITLE: ADVANCED FINANCIAL ACCOUNTING (DSC-3)**

C.No. UBCTC250  
 Credit : 6  
 Time 2.30 Hrs

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

**(Syllabus for examination to be held in May 2022, 2023, 2024)****UNIT - IV INSOLVENCY ACCOUNTS**

Insolvency of sole proprietor-Meaning, conditions, various types of creditors- List to be prepared; Laws governing settlement of accounts; Difference between Presidency Towns Insolvency Act, 1909 and Provincial Insolvency Act,1920. Preparation of statement of affairs and deficiency accounts.

**UNIT - V INSURANCE CLAIMS**

Meaning of Insurance claims, steps for ascertaining insurance claims; Computation of loss of stocks with abnormal items including consequential loss of profit and application of average clause.

**BOOKS RECOMMENDED**

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) SECOND SEMESTER (CBCS)****TITLE: ADVANCED FINANCIAL ACCOUNTING (DSC-3)**

C.No. UBCTC250

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) SECOND SEMESTER (CBCS)****TITLE : CONTEMPORARY MANAGEMENT (DSC-4)**

C.No. UBCTC251

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

**OBJECTIVE** The basic objective of this course is to provide knowledge about contemporary issues in the business management & organisation.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 comprehend the business environment from global scenario perspective.
- CO2 understand various aspects of knowledge management.
- CO3 appreciate the changing dynamics of management practice.
- CO4 recognise the essence of ethics in business.
- CO5 develop an understanding of contemporary issues in management.

**COURSE CONTENTS****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, basic 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.

**UNIT - IV BUSINESS ETHICS**

Concept of ethics; Theories of ethics; Ethics in marketing, accounting & finance, HRM; Social responsibility-Concept and areas; Corporate governance- Concept; Corporate citizenship-concept.

**UNIT - V 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.

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) SECOND SEMESTER (CBCS)****TITLE : CONTEMPORARY MANAGEMENT (DSC-4)**

C.No. UBCTC251

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

1. Rao, P.S. Management & Organisational Behaviour, Himalaya Publishing House, New Delhi.
2. Rao, V.S.P. and Krishna, V.H. Management-Text and Cases, Excel Book Pub., New Delhi.
3. Singh, P.K. Singh, R.H. Principles of Management, Kalyani Publishers, New Delhi.
4. Prasad, L.M. Management, Theory and Practice, Sultan Chand, New Delhi.
5. Koontz, O'D. Principles of Management, Tata McGraw Hill, New Delhi.
6. Chandan, J.S. Management Concepts and Strategies, Vikas Publications, New Delhi.
7. Gupta S.K. and Joshy, R. Human Resource Management, Kalyani Publishers, New Delhi.
8. Robbins, S.P and Coulter, M.A. Management, Prentice Hall of India,
9. Robbins, S.P. and David, D. Introduction of Management Science Essential Concepts and Applications, Pearson Education.
10. Awad, E.M and Ghaziri. H.M. Knowledge Management, Pearson Education, New Delhi.

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

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

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

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

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

**UNIVERSITY OF JAMMU  
B.COM. (GENERAL) SECOND SEMESTER (CBCS)**

**Ability Enhancement Compulsory Course (AECC-3)**

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



**UNIVERSITY OF JAMMU  
B.COM. (GENERAL) SECOND SEMESTER (CBCS)**

**Ability Enhancement Compulsory Course (AECC-4)**

**TITLE : Communication English/MIL-2  
Common Syllabus to be provided by respective Department**

## 4c. B.COM (GENERAL) THIRD SEMESTER (CBCS)

### UNIVERSITY OF JAMMU

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

Course	Course Number	UGC classification	Credit	Total credit
Fundamentals of Business Communication	UBCTC350	DSC-5	6	22
Corporate Accounting	UBCTC351	DSC-6	6	
Indian Contract Act	UBCTC352	DSC-7	6	
<b>Any one of the following courses</b>		SEC-1	4	
E-Commerce	UBCTS353			
Corporate Tax Planning	UBCTS354			
Computer Application	UBCTS355			
Entrepreneurship for Small Business	UBCTS356			
Management Information System	UBCTS357			
<b>Total credit</b>				<b>22</b>

**UNIVERSITY OF JAMMU****B.COM (GENERAL) THIRD SEMESTER (CBCS)****TITLE: FUNDAMENTALS OF BUSINESS COMMUNICATION (DSC-5)**

C.No.UBCTC350

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

**OBJECTIVE** To impart knowledge about basic communication to enable the students to think, observe and express effectively in this competitive world.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 basic understanding of business communication
- CO2 understanding communication channels
- CO3 differentiate between verbal and non verbal communication
- CO4 writing business letters
- CO5 use of technology in business communication

**COURSE CONTENTS****UNIT-- I INTRODUCTION**

Communication - Meaning, definition, features and importance; Difference between general and technical communication; Process of communication; Basic Models of communication One way, two way and noise model; Self development and communication How self development leads to effective communication, how effective communication leads to self development; Barriers to communication and measures to overcome them; General principles of effective communication; 7 Cs of effective communication.

**UNIT-II COMMUNICATION CHANNELS**

Concept of organizational communication; Factors affecting organizational communication; Formal communication- Meaning, importance, merits, demerits and types of formal communication; Informal communication – Meaning, importance, merits, demerits and types of informal communication; Formal vs. informal communication.

**UNIT-III VERBAL AND NON VERBAL COMMUNICATION**

Oral communication-Meaning, salient features, methods, need for learning oral communication skills; Advantages and disadvantages of oral communication; Written Communication- Meaning, characteristics, methods, merits and demerits of written communication; Types of non-verbal communication; How to improve non-verbal communication.

**UNIT-IV LETTER WRITING AS A TOOL OF COMMUNICATION**

Business letters- Meaning, essentials of an effective business letter, structure of a business letter; Guidelines for drafting an enquiry letter; Circular letter – Meaning, objectives and situations when circular letter is written; Office memorandum - Meaning and drafting a memo; Report-Meaning, characteristics of a good business report and types of business reports

**UNIVERSITY OF JAMMU****B.COM (GENERAL) THIRD SEMESTER (CBCS)****TITLE: FUNDAMENTALS OF BUSINESS COMMUNICATION (DSC-5)**

C.No.UBCTC350

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in December 2022, 2023, 2024)****UNIT-V TECHNOLOGY AND BUSINESS COMMUNICATION**

Role of technology in communication; Advantages and disadvantages of technology in business communication; Concept and importance of E-communication; Concept & importance of E-mails, text messaging, instant messaging, video conferencing, social networking.

**BOOKS RECOMMENDED**

1. Rayudu, C.S. Business Communication, Himalaya Publishing House, New Delhi
2. Kumar, V. & Raj, B. Business Communication, Kalyani Publishers, New Delhi.
3. Pal,R. & Korlakalli, J.S. Essentials of Business Communication, Sultan Chand and Sons.
4. Bovee and Thill. Business Communication, Pearson Education, New Delhi Media K Principles of Effective Oral Communication. Business Communication Today, Pearson Publication.

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) THIRD SEMESTER (CBCS)****TITLE : CORPORATE ACCOUNTING (DSC-6)**

C.No. UBCTC351

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in December 2022, 2023, 2024)****OBJECTIVE** To acquaint the students with the concept and methods of corporate accounting.**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 prepare financial statements of Joint stock company.
- CO2 develop an understanding of financial statements of banking companies.
- CO3 understand the accounting for insurance companies.
- CO4 develop skills to prepare accounts for mergers and acquisition.
- CO5 prepare consolidated balance sheet for holding company.

**COURSE CONTENTS****UNIT - I JOINT STOCK COMPANIES****Theory** - Meaning, nature and types of joint stock companies; Rules regarding managerial remuneration; Types of capital shares and debentures.**Practical** - Preparation of income statement and position statement including their relevant schedule.**UNIT - II BANKING COMPANIES****Theory** - Meaning and types, various types of deposits and advances; Concept of NPAs (Non performing assets); Capital adequacy, stress test and balance sheet.**Practical** - Preparation of profit and loss account & balance sheet of banking companies and their relevant schedules.**UNIT - III ACCOUNTING OF INSURANCE COMPANIES****Theory** - Various types of insurance companies and insurance business; Various terms used like-Life fund, insurance, reinsurance, retrocession, indemnity etc.**Practical** - Preparation of revenue account and balance sheet as per prescribed form; Valuation balance sheet and determination of profit in life insurance business and general business.**UNIT - IV MERGERS AND ACQUISITIONS****Theory** - Concept of mergers and acquisitions, demergers; Computation of purchase consideration by various methods.**Practical** - Passing of journal entries and preparation of accounts for mergers and acquisition.

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) THIRD SEMESTER (CBCS)****TITLE : CORPORATE ACCOUNTING (DSC-6)**

C.No. UBCTC351

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in December 2022, 2023, 2024)****UNIT - V HOLDING AND SUBSIDIARY COMPANIES**

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

**Practical-** Preparation of consolidated balance sheet; Computation of capital and revenue profit, minority interest, cost of control, treatment of unrealized profit, revaluation of assets and liabilities of subsidiary company, mutual owing, bonus issue and proposed dividend (simple problems only).

**BOOKS RECOMMENDED**

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

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

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) THIRD SEMESTER (CBCS)****TITLE: INDIAN CONTRACT ACT (DSC-7)**

C.No. UBCTC352

Credit : 6

Time 2.30 Hrs.

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

**OBJECTIVE** The basic objective of this course is to provide knowledge about Indian Contract Act.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

CO2 gain deeper understanding of varied elements of contract.

CO3 be able to recognise and differentiate the special contracts and identify their appropriate usage at varied business scenarios.

CO4 understand the concepts of contract of agency.

CO5 equip the students about the legitimate rights and obligations under The Sale of Goods Act.

**COURSE CONTENTS****UNIT - I FUNDAMENTALS OF CONTRACT**

Contract-Definition and essential elements of a valid contract; Kinds of contract–Void, voidable, valid, express, implied, executed unilateral and bilateral contract; Offer -Definition, legal rules as to offers; Acceptance – Definition, legal rules as to acceptance; Free consent-Definition, legal implications of coercion, undue influence, fraud, misrepresentation and mistake.

**UNIT - II CONSIDERATION, CAPACITY & DISCHARGE OF CONTRACT**

Consideration-Definition, legal rules as to consideration; Capacity to contract-Contract with minor, contract with persons of unsound mind, persons disqualified from contracting by law; Discharge of contract; Remedies for breach of contract.

**UNIT - III CONTRACTS OF BAILMENT, PLEDGE, INDEMNITY AND GURANTEE**

Bailment and pledge-Bailment definition, rights and duties of bailer and bailee; Rights and obligation of finder of lost goods; Pledge-Definition, rights and duties of pawnor and pawnee; Indemnity and guarantee – Contract of indemnity, definition, rights of indemnity holder when sued and rights of indemnifier; Contract of guarantee - Definition, features, rights and liability of surety.

**UNIT - IV CONTRACT OF AGENCY**

Definition & essentials of agency; Test of agency; Requirements for becoming a principal & an agent; Creation of agency; Kinds of agents; Extent of agents authority; Rights & duties of an agent; Rights & duties of a principal; Difference between sub-agent & substituted agent; Termination of agency.

**UNIVERSITY OF JAMMU****B.COM (GENERAL) THIRD SEMESTER (CBCS)****TITLE: INDIAN CONTRACT ACT (DSC-7)**

C.No. UBCTC352

Credit : 6

Time 2.30 Hrs.

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in December 2022, 2023, 2024)****UNIT - V SPECIAL CONTRACTS**

Sale of Goods Act-Essential of contract of sale, difference between sale and agreement to sell, rights of an unpaid seller; Conditions and warranties-Difference between condition and warranty, implied conditions and warranties; Unpaid seller – Meaning and rights of unpaid seller against goods and buyer.

**BOOKS RECOMMENDED**

1. Bulchandani, K.R. Business Law for Management, Himalaya Pub. House, New Delhi.
2. Chawla and Garg. Business Law, Kalayani Publishers, New Delhi.
3. Kapoor, N.D. Business Law, Sultan Chand & Sons, New Delhi.
4. Gulshan, J.J. Business Law Including Company Law, New Age International Publisher.
5. Kuchhal, M.C. Business Law, Vikas Publications.
6. Singh, A. The Principles of Mercantile Law, Eastern Book Company, Lucknow.
7. Maheshwari and Maheshwari. Business Law, National Publishing House, New Delhi.
8. Chadha, P.R. Business Law, Galgotia Publishing Company, New Delhi.
9. Khergamwala, J.S. The Negotiable Instruments Act, N.M Tripathi Pvt. Ltd., Mumbai.
10. Bhushan, B. and Abbi, R. Business & Industrial Law, Sultan Chand, New Delhi.

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

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

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

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

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



**UNIVERSITY OF JAMMU****B.COM. (GENERAL) THIRD SEMESTER (CBCS)****TITLE: E-COMMERCE (SEC)**

C.No. UBCTS353

Credit : 4

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

**OBJECTIVE** To provide knowledge to students about use of e-commerce in the day to day business world.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understand the basics of E-commerce.

CO2 familiarise with planning online business operations.

CO3 enhance the students' skills for e-retailing.

CO4 identify the emerging modes of e-payment.

CO5 understand the importance of security, privacy and legal issues of e-commerce.

**COURSE CONTENTS****UNIT- I INTRODUCTION**

Meaning & definition of e-commerce; Forces fuelling electronic commerce; Types of electronic commerce - B2B, B2C, C2C, C2B; Different types of online intermediaries; Functions, benefits and constraints of e-commerce; Scope of e-commerce; Application of e-commerce; Framework of e-commerce.

**UNIT - II PLANNING ONLINE-BUSINESS**

Nature and dynamics of the internet; Typical business models in EC, web- site design Web sites as market place; E-commerce, pure online vs. brick and click business; Requirements for an online business design; Procedure for developing and deploying the system.

**UNIT - III E-RETAILING**

An overview of e-retailing; Growth & characteristics of successful e-retailing; Changing retail industry dynamics; Management challenges in online retailing; E- tailing business models.

**UNIT - IV ELECTRONIC PAYMENT SYSTEM**

E-payment methods; Features of successful e-payment methods; Types of electronic cards ; E-Wallets- Meaning & application; E-cash and innovative payment methods; Risk management options for e-payment systems.

**UNIT - V SECURITY AND LEGAL ASPECTS OF E-COMMERCE**

Threats in e-commerce; Security of clients and service provider; Cyber laws- Relevant provisions of Information Technology Act- 2000, offences, secure electronic records and digital signatures penalties and adjudication.

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) THIRD SEMESTER (CBCS)****TITLE: E-COMMERCE (SEC)**

C.No. UBCTS353

Credit : 4

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

1. Kalakota, R. and Whinston, A.B. Electronic Commerce, Pearson Education.
2. Turban, E., King, D., Lee, J. and Viehland, D. Electronic Commerce 2004- A Managerial Perspective, Pearson Education.
3. Agrawala, K.N., Lal,A. and Agarwala, D ng]65cub . Business on the Net An Introduction to the Whats and Hows of e-commerce, Macmillan India Ltd.
4. Bajaj, D.N. E-commerce, Tata McGraw Hill Company, New Delhi.
5. E Turban et al. Electronic Commerce A Managerial Perspective, Pearson Education, Asia.
6. Divan, P. and Sharma, S. Electronic Commerce-A Manager's Guide to e-Business, Vanity Books International, Delhi.
7. Dietel, H.M., Paul,J. and Steinbuhler, K. E-business and E-commerce for Managers, Pearson Education.
8. Greenstein, M. and Feinman. T.M. Electronic Commerce Security, Risk Management and Control, Tata McGraw Hill.
9. Kosiur, D. Understanding Electronic Commerce, Prentice Hall of India Private Ltd., New Delhi.
10. Whitely, D. E-Commerce, McGraw Hill, New York.

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) THIRD SEMESTER (CBCS)****TITLE: CORPORATE TAX PLANNING (SEC)**

C.No. UBCTS354

Credit : 4

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

**OBJECTIVE** To provide basic knowledge of corporate tax planning and its impact on decision making.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

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

**COURSE CONTENTS****UNIT - I TAX PLANNING**

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

**UNIT - II TAX IMPLICATIONS & CONSIDERATIONS I**

Tax planning with reference to setting up of a new business-Location of business, nature of business, form of organisation; Tax planning with reference to financial management decisions- Capital structure, dividend and bonus shares; Tax planning with reference to sale of scientific research assets.

**UNIT - III TAX IMPLICATIONS & CONSIDERATIONS II**

Tax planning with reference to specific management decisions- Make or buy decision, own or lease, repair or replace; Tax planning with reference to receipt of insurance compensation.

**UNIT - IV DOUBLE TAXATION RELIEF**

Double taxation relief; Provision regulating transfer pricing; Computation of Arm's Length pricing; Advance rulings; Advance pricing agreement.

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) THIRD SEMESTER (CBCS)****TITLE: CORPORATE TAX PLANNING (SEC)**

C.No. UBCTS354

Credit : 4

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in December 2022, 2023, 2024)****UNIT - V TAX IMPLICATIONS & CONSIDERATIONS III**

Tax planning with reference to business restructuring-Amalgamation, demerger, slump sale, conversion of company into LLP, transfer of assets between holding and subsidiary companies.

**BOOKS RECOMMENDED**

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

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) THIRD SEMESTER (CBCS)****TITLE: COMPUTER APPLICATION IN BUSINESS (SEC)**

C.No. UBCTS355

Credit : 4

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

**OBJECTIVE** To provide computer skills and knowledge for commerce students and to enhance the students understanding of usefulness of information technology tools for business operations.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

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

CO2 handle document creation for communication.

CO3 acquire skills to create and make good presentations

CO4 Aware the students about usage and functions of spreadsheet

CO5 Enhancing ability of students regarding creation of spreadsheet in business

**COURSE CONTENTS****UNIT - I INTRODUCTION**

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

**UNIT - II WORD PROCESSING**

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

**Creating Business Documents using the above facilities**

**UNIT - III PREPARING PRESENTATIONS**

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) THIRD SEMESTER (CBCS)****TITLE: COMPUTER APPLICATION IN BUSINESS (SEC)**

C.No. UBCTS355

Credit : 4

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in December 2022, 2023, 2024)****UNIT - IV SPREADSHEET**

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

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

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

**UNIT-V CREATING BUSINESS SPREADSHEET AND ITS BUSINESS APPLICATIONS**

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

**BOOKS RECOMMENDED**

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

**Note The latest editions of the books should be referred.****NOTE FOR PAPER SETTER**

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

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

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

**UNIVERSITY OF JAMMU**

**B.COM. (GENERAL) THIRD SEMESTER (CBCS)****TITLE: COMPUTER APPLICATION IN BUSINESS (SEC)**

C.No. UBCTS355

Credit : 4

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) THIRD SEMESTER (CBCS)****TITLE: ENTREPRENEURSHIP FOR SMALL BUSINESS (SEC)**

C.No. UBCTS356

Credit : 4

Time 2.30Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

**OBJECTIVE** To provide exposure to the students regarding entrepreneurial culture so that they can set and manage their own small units.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understand the concept of entrepreneurship.

CO2 know the role of EDPs and State in fostering entrepreneurial development.

CO3 understand social support system for gaining strength towards entrepreneurial preferences.

CO4 gain knowledge about varied project and financial related aspects for initiating new venture creation.

CO5 develop understanding of MSMEs and its role in economic development.

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

Entrepreneur-Meaning, characteristics of an entrepreneur, role; Entrepreneurial traits; Types of entrepreneurs; Entrepreneur, intrapreneur vs. professional manager; Entrepreneurship concept; Factors responsible for emergence of entrepreneurship; Relevance of entrepreneurship in career growth; Women entrepreneurs-Importance and factors hindering their growth; Case study- Any one successful Indian woman entrepreneur; Concept of rural entrepreneur and rural entrepreneurship in India.

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

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

**UNIT - III ENTREPRENEURIAL SUSTAINABILITY**

Public and private system of stimulation, support and sustainability of entrepreneurship; Requirement, availability and access to finance , marketing assistance , technology and industrial accommodation; Role of entrepreneurs associations and self-help groups; The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.

**UNIT - IV PROJECT ANALYSIS AND FINANCIAL ANALYSIS**

Concept of project and classification of project; Project report; Project design; Project appraisal; Financial analysis (Basic concepts) - Ratio analysis, break even analysis, profitability analysis, social cost- benefit analysis; Budget and planning process.



**UNIVERSITY OF JAMMU****B.COM. (GENERAL) THIRD SEMESTER (CBCS)****TITLE: ENTREPRENEURSHIP FOR SMALL BUSINESS (SEC)**

C.No. UBCTS356

Credit : 4

Time 2.30Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in December 2022, 2023, 2024)****UNIT - V ENTREPRENEURSHIP AND MICRO SMALL AND MEDIUM SCALE INDUSTRIES**

MSMEs-Conceptual framework, definition of MSME undertakings, MSME policies of the govt. of J&K for small scale sector; Challenges before micro, small and medium enterprises in the era of globalisation; Role of small business in economic development; Export potential of small units; Concept and process of TQM; Brief introduction to International Standard Organisation (ISO).

**BOOKS RECOMMENDED**

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

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) THIRD SEMESTER (CBCS)****TITLE: MANAGEMENT INFORMATION SYSTEM (SEC)**

C.No. UBCTS357

Credit : 4

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 familiarize with the concept of management information system.

CO2 understand varied aspects of information systems.

CO3 comprehend planning and control of information system.

CO4 learn application of information system in business operations.

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

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

Concept & definition of MIS - MIS vs. data processing; MIS & decision support systems; MIS & information resources management; End user computing, MIS structure; Managerial view of IS; Role and functions of MIS at different levels of management.

**UNIT - II FOUNDATION OF INFORMATION SYSTEMS**

Introduction to information system in business; Fundamentals of information systems; Solving business problems with information systems; Types of information systems; Effectiveness and efficiency criteria in information system; Frame work for IS and process of IS development.

**UNIT - III CONCEPT OF PLANNING & CONTROL OF IS**

Concept of IS organisational planning, planning process; Computational support for planning; Characteristics of control process; Nature of IS control in an organisation; IS planning; Determination for information requirements; Business systems planning; End means analysis; Organising the plan.

**UNIT - IV BUSINESS APPLICATIONS OF INFORMATION TECHNOLOGY**

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

**UNIT - V ADVANCED CONCEPTS IN INFORMATION SYSTEMS**

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) THIRD SEMESTER (CBCS)****TITLE: MANAGEMENT INFORMATION SYSTEM (SEC)**

C.No. UBCTS357

Credit : 4

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

1. Brian, O. Management Information System, TMH.
2. Davis, G.B. and Olson, M.H. Management Information System, TMH.
3. Murdick, R.G. Information System for Modern Management, PHI.
4. Jawadekar, W.S. Management Information System, TMH.

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

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

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

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

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

**4d.B.COM (GENERAL) FOURTH SEMESTER (CBCS)****UNIVERSITY OF JAMMU****SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM FOR B.COM**

<b>Course</b>	<b>Course Number</b>	<b>UGC classification</b>	<b>Credit</b>	<b>Total credit</b>
Business Communication and skill development	UBCTC450	DSC-8	6	22
Direct Tax Laws	UBCTC451	DSC-9	6	
Corporate Laws	UBCTC452	DSC-10	6	
<b>Any one of the following courses</b>		SEC-2	4	
Office Management and Secretarial Practice	UBCTS453			
Personal Finance and Planning	UBCTS454			
Monetary Economics	UBCTS455			
Collective Bargaining and Negotiation	UBCTS456			
Customer Relationship Management	UBCTS457			
<b>Total Credits</b>				<b>22</b>

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FOURTH SEMESTER (CBCS)****TITLE: BUSINESS COMMUNICATION AND SKILL DEVELOPMENT (DSC-8)**

C.No. UBCTC450

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in May 2023, 2024, 2025)****OBJECTIVE** The basic objective of this course is to develop the communication skills.**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 basic understanding of business Models
- CO2 understanding of reading and writing skills
- CO3 understanding of listening skills
- CO4 deep insight of group communication
- CO5 understanding of Conflict resolution and negotiating skills

**COURSE CONTENTS****UNIT-I INTRODUCTION**

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

**UNIT-II READING AND WRITING SKILLS**

Reading, components of reading skills, factors affecting reading skills, techniques for improving reading efficiency, guidelines for effective reading.

Writing- Process of written communication, essentials of effective written communication; Methods of organised presentation of matter, informative, instructional, arousing, persuasive, decision making; Problems relating to written communication; Writing Resume, nature and importance of resume; Components of resume; Difference between resume and curriculum vitae; Preparation of curriculum vitae.

**UNIT-III LISTENING SKILLS**

Listening, definition and meaning, nature of listening, significance of listening; Types of listening; Steps in process of listening; Barriers to effective listening; Guidelines to develop listening skills; Role of empathy in listening.

**UNIT-IV GROUP COMMUNICATION**

Meaning and nature of groups; Types of groups; Techniques of group decision; Advantages and disadvantages of group decision making; Meetings, meaning and importance of meetings, role of chairperson and participants in a meeting; Methods of effective participation, tips for the conduct of an effective meeting.

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FOURTH SEMESTER (CBCS)****TITLE: BUSINESS COMMUNICATION AND SKILL DEVELOPMENT (DSC-8)**

C.No. UBCTC450

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in May 2023, 2024, 2025)****UNIT- V CONFLICT AND NEGOTIATING SKILLS**

Conflict- Meaning and nature of conflict; Process of conflict; Types of conflict; Sources of conflict; Management of conflict; Negotiation- Meaning and nature of negotiation, elements of negotiation, concept of distributive and integrative negotiation; Approaches to negotiation, guidelines/tips for developing negotiation skills; Barrier to negotiation.

**BOOKS RECOMMENDED**

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

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FOURTH SEMESTER (CBCS)****TITLE: DIRECT TAX LAWS (DSC-9)**

C.No. UBCTC451

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

**OBJECTIVE** The basic objective of this course is to provide knowledge of basic concepts and practice of income tax to the students

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 develop an understanding of basic concepts of income tax
- CO2 calculation of income under the head “salaries”
- CO3 concept and calculation of income from “house property” and “capital gains”
- CO4 calculation of income from head “business and profession”
- CO5 calculation of income from “other sources” and “Gross total income”

**COURSE CONTENTS****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’**

Theory 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.

Practical Calculation of taxable income under the head salaries.

**UNIT-III INCOME UNDER THE HEAD ‘HOUSE PROPERTY’ AND ‘CAPITAL GAINS’**

Theory 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. Practical Computation of ‘Income from house property’; Computation of LTCG and STCG.

**UNIT – IV INCOME UNDER THE HEAD ‘BUSINESS AND PROFESSION’**

Theory 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. Practical Computation of income under the head ‘Business and Profession’.

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FOURTH SEMESTER (CBCS)****TITLE: DIRECT TAX LAWS (DSC-9)**

C.No. UBCTC451

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in May 2023, 2024, 2025)****UNIT – V INCOME UNDER THE HEAD ‘OTHER SOURCES’**

Theory General and specific incomes; Grossing up of income; Interest on securities, various types of securities; Concept of casual income; Aggregation of income. Practical Computation of income under the head ‘Other sources’

**BOOKS RECOMMENDED**

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

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

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

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

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

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

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



**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FOURTH SEMESTER (CBCS)****TITLE: CORPORATE LAWS (DSC-10)**

C.No. UBCTC452

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in May 2023, 2024, 2025)****OBJECTIVE** The basic objective of this course is to provide knowledge about Corporate Laws**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understand basic aspects of corporate Laws.

CO2 gain deeper understanding of various documents used in companies

CO3 understand how directors are appointed in the companies

CO4 familiarise with the procedure of company meetings

CO5 gaining knowledge regarding modes of winding up of companies

**COURSE CONTENTS****UNIT- I INTRODUCTION TO CORPORATE LAW**

Meaning and features of a company; Stages in formation of company; Types of companies; Difference between private and public company; Conversion of private company into public company, special privileges of a private company; Concept of lifting of corporate veil.

**UNIT- II DOCUMENTS**

Memorandum of Association Meaning, contents and procedure for alteration of memorandum of association; Doctrine of ultra vires; Articles of Association Meaning, contents and its alteration; Doctrine of indoor management; Prospectus Meaning and contents.

**UNIT- III APPOINTMENT OF DIRECTORS**

Appointment of directors; Qualifications, powers, duties and liabilities of directors; Legal provisions relating to remuneration.

**UNIT- IV COMPANY MEETINGS**

Meaning, essentials of a valid meeting; Legal provision pertaining to statutory meeting, annual general meeting and extra ordinary general meeting; Resolution Meaning, legal provision pertaining to ordinary, special and resolution requiring special notice, registration of resolution and agreements.

**UNIT V WINDING UP OF A COMPANY**

Introduction, modes of winding up, legal provisions for compulsory winding up, voluntary winding up, members and creditors winding up; Consequences of winding up.

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FOURTH SEMESTER (CBCS)****TITLE: CORPORATE LAWS (DSC-10)**

C.No. UBCTC452

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in May 2023, 2024, 2025)****BOOKS RECOMMENDED**

1. Garg, C. Company Law, Kalyani Publisher, New Delhi
2. Kapoor, N.D. Elements of Mercantile Law, Sultan Chand Publications
3. Gogna, P.P.S. A Text Book of Company Law, Sultan Chand Publications
4. Singh, H. Indian Company Law, Galgotia Publishing Company
5. Kapoor, N.D. A Book of Company Law, Sultan Chand Publications
6. Bagriyal, A.K. Company Law, Vikas Publishing House, New Delhi

**Note Latest edition of readings may be used**

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**NOTE FOR PAPER SETTER**

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FOURTH SEMESTER (CBCS)****TITLE: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (SEC)**

C.No. UBCTS453

Credit : 4

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understanding the concept of office management, filing and indexing

CO2 familiarizing with mailing procedures, forms and stationeries used in office management

CO3 gaining knowledge regarding office equipments used in office management

CO4 conceptualizing the role of budget and audit in office management

CO5 understanding the role of secretary in office management

**COURSE CONTENTS****UNIT I OFFICE MANAGEMENT AND FILING AND INDEXING**

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

**Filing and Indexing** Its meaning and importance, essentials of good filing, centralized verses decentralized filing, system of classification, concept of paperless office methods of filing, digitalisation and retrieval of records, weeding of old records, meaning and need of indexing, various types of indexing.

**UNIT II MAILING PROCEDURES AND FORMS AND STATIONERIES**

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

**UNIT III MODERN OFFICE EQUIPMENT**

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FOURTH SEMESTER (CBCS)****TITLE: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (SEC)**

C.No. UBCTS453

Credit : 4

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in May 2023, 2024, 2025)****UNIT IV BUDGET AND AUDIT**

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

**UNIT V ROLE OF SECRETARY**

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

**BOOKS RECOMMENDED**

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

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FOURTH SEMESTER (CBCS)****TITLE: PERSONAL FINANCE AND PLANNING (SEC)**

C.No. UBCTS454

Credit : 4

Time 2.30Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understand the meaning and relevance of Financial Planning.

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

CO3 understand the concept of Personal Tax Planning

CO4 gain knowledge regarding Insurance Planning and its relevance

CO5 develop insights in to Retirement planning and its relevance

**COURSE CONTENTS****UNIT I INTRODUCTION TO FINANCIAL PLANNING**

Financial goals, time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes; Introduction of savings, benefits of savings, management of spending & financial discipline; Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc.

**UNIT II INVESTMENT PLANNING**

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

**UNIT III PERSONAL TAX PLANNING**

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

**UNIT IV INSURANCE PLANNING**

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

**UNIT V RETIREMENT PLANNING**

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FOURTH SEMESTER (CBCS)****TITLE: PERSONAL FINANCE AND PLANNING (SEC)**

C.No. UBCTS454

Credit : 4

Time 2.30Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in May 2023, 2024, 2025)****BOOKS RECOMMENDED**

1. Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance
2. Pandit, A. The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd. (CNBC TV 18)
3. Madhu, S. Financial Planning A Ready Reckoner July 2017, Mc Graw Hill
4. Halan, M. Lets Talk Money You've Worked Hard for It, Now Make It Work for You, July2018,Harper Business
5. Tripathi, V. Fundamentals of Investment, Taxmann.

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM. FOURTH SEMESTER (CBCS)****TITLE: MONETARY ECONOMICS (SEC)**

C.No. UBCTS455

Credit : 4

Time 2.30Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in May 2023, 2024, 2025)****OBJECTIVE**

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

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

**COURSE CONTENTS****UNIT I MONEY & MONETARY STANDARDS**

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

**UNIT II VALUE OF MONEY**

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

**UNIT III DEMAND AND SUPPLY OF MONEY**

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

**UNIT IV COMMERCIAL BANKING**

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

**UNIT V FUNCTIONS OF CENTRAL BANKS**

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

**UNIVERSITY OF JAMMU****B.COM. FOURTH SEMESTER (CBCS)****TITLE: MONETARY ECONOMICS (SEC)**

C.No. UBCTS455

Credit : 4

Time 2.30Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in May 2023, 2024, 2025)****BOOKS RECOMMENDED**

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

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

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

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

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

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

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



**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FOURTH SEMESTER (CBCS)****TITLE: COLLECTIVE BARGAINING AND NEGOTIATION (SEC)**

C.No. UBCTS456

Credit : 4

Time 2.30Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

**OBJECTIVES** To understand the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 identify issues in collective bargaining, its significance.

CO2 understand the levels, coverage and agreements of collective bargaining.

CO3 work on liaison in negotiations.

CO4 differentiate between negotiations, collective bargaining and use of its approaches.

CO5 administer the negotiation agreement and handle grievance management.

**COURSE CONTENTS****UNIT I ISSUES IN 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.

**UNIT III NEGOTIATING A CONTRACT**

Meaning of negotiations, Pre-negotiation- Preparing the charter of demand(s), creating the bargaining team, submission of COD, costing of labour contracts.

**UNIT IV NEGOTIATION SKILLS**

Negotiation process; Effective negotiation-Preparing for negotiation, negotiating integrative agreements; Negotiation and collective bargaining- Approaches and phases in collective bargaining; Coalition bargaining and fractional bargaining; Impasse resolution; Contract ratification.

**UNIT V NEGOTIATIONS AND ADMINISTRATION**

Post negotiation-Administration of the agreement; Grievance management, binding up the wounds; Collective bargaining & the emerging scenario.

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FOURTH SEMESTER (CBCS)****TITLE: COLLECTIVE BARGAINING AND NEGOTIATION (SEC)**

C.No. UBCTS456

Credit : 4

Time 2.30Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in May 2023, 2024, 2025)****BOOKS RECOMMENDED**

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

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FOURTH SEMESTER (CBCS)****TITLE: CUSTOMER RELATIONSHIP MANAGEMENT (SEC)**

C.No . UBCTS457

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

**OBJECTIVES** To provide exposure to the students regarding the customer relationship management.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 familiarize with the concept of CRM and business models

CO2 understand varied aspects of consumer research and CRM technology

CO3 know about customer data base and development

CO4 learn about e-CRM

CO5 application of CRM in various sectors

**COURSE CONTENTS****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 & CRM TECHNOLOGY**

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.

**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 e-CRM**

Business and strategic needs for e-CRM; Functionality of front end e-CRM applications; 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.

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FOURTH SEMESTER (CBCS)****TITLE: CUSTOMER RELATIONSHIP MANAGEMENT (SEC)**

C.No . UBCTS457

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in May 2023, 2024, 2025)****UNIT-V 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.

**BOOKS RECOMMENDED**

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

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

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

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

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

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

## 4e. B.COM (GENERAL) FIFTH SEMESTER (CBCS)

UNIVERSITY OF JAMMU

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

Course	Course Number	UGC classification	Credit	Total credit
Communication English		AECC-5	2	24
Cost Accounting	UBCTS550	SEC-3	4	
<b>Group I Any one</b>		DSE-1	6	
• Auditing-I	UBCTE551	DSE-2	6	
• Investing in Stock Market	UBCTE552			
• Fundamentals of Marketing	UBCTE553			
• Security Analysis and Portfolio Management	UBCTE554			
<b>Group II Any one</b>				
• E-Filing of Returns	UBCTE555			
• Personal Tax Planning	UBCTE556			
• Statistics for Managers	UBCTE557			
• Project Management	UBCTE558			
<b>Any One of the following</b>		GE-1	6	
• Tourism Management	UBCTE559			
• Public Finance-I	UBCTE560			
• Computerised Accounting and Taxation	UBCTE561			
<b>Total Credit</b>				<b>24</b>

**UNIVERSITY OF JAMMU**

**B.COM. (GENERAL) FIFTH SEMESTER (CBCS)**

**Ability Enhancement Compulsory Course (AECC-5)**

**TITLE: Communication English**

**Common Syllabus to be provided by respective Department**

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: COST ACCOUNTING (SEC-3)**

C.No . UBCTS550

Max Marks = 100

Credit : 4

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 understand thoroughly the conceptual framework of cost accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.
- CO2 understand the accounting and control of material cost.
- CO3 develop ability to understand accounting of labour cost as well as classification, allocation, apportionment and absorption of overheads in cost determination.
- CO4 develop ability to calculate the cost of jobs and contracts after understanding the basic concepts and processes involved in them.
- CO5 understand the accounting of process costing.

**COURSE CONTENTS****UNIT - I INTRODUCTION**

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

**Numerical** Preparation of cost sheet and tender (Quotation) and production account.

**UNIT - II ACCOUNTING FOR MATERIALS**

Meaning and classification of materials; Meaning and objectives of store keeping; Importance of base stock method and standard price method; Methods of pricing materials issues and control of materials; Requisitioning for stores- Re-ordering level, economic ordering quantity, minimum level; maximum level; Stores Records.

**Numerical** Accounting for materials First-in-First out method; Last-in-Last out method; Average cost basis (Simple and weighted average price); Calculation of re-ordering level and Economic ordering quantity (Formula method only).

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: COST ACCOUNTING (SEC-3)**

C.No . UBCTS550

Max Marks = 100

Credit : 4

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

**(Syllabus for examination to be held in December 2023, 2024, 2025)****UNIT - III ACCOUNTING FOR LABOUR AND OVERHEADS COST**

Concept of direct and indirect labour; Meaning and causes of labour turnover; Over time- Meaning , causes and control of overtime work; Methods of wage payment; Idle time- Meaning and causes of overtime; Methods of wage payment; Meaning and features of overheads; Difference between cost allocation and cost apportionment; Causes of under or over absorption of overheads.

**Numerical** Direct labour hour rate; Machine hour rate method

**UNIT - IV JOB AND CONTRACT COSTING**

Meaning, features, merits and demerits of job costing; Contract costing- Meaning and types of contracts; Concept of retention money and work- in- progress; Reconciliation of cost and financial accounts; Need and causes for preparation of reconciliation statement.

**Numerical** Preparation of job cost sheet and contract account.

**UNIT - V PROCESS COSTING**

Process costing- Meaning and features; Comparison between process and job costing; Concepts of normal and abnormal wastage and abnormal gain; Meaning of joint and by-product; Methods for apportionment of joint cost.

**Numerical** Preparation of process accounts with normal process loss; Abnormal process loss and abnormal gain.

**BOOKS RECOMMENDED**

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

**Note Latest edition of text books may be used.**

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



**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: COST ACCOUNTING (SEC-3)**

C.No . UBCTS550

Credit : 4

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in December 2023, 2024, 2025)****NOTE FOR PAPER SETTER**

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: AUDITING-I (GROUP 1- DSE)**

C.No. UBCTE551

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

**OBJECTIVE** To provide knowledge of the concept in auditing and of the generally accepted auditing principles, procedures and apply the same in audit and attestation engagements.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 develop an understanding of meaning, objectives and types of auditing; its relationship with accounting.
- CO2 understand the audit procedures and techniques and their essence for management.
- CO3 differentiate between internal check, internal control and internal audit.
- CO4 gain in-depth knowledge of audit sampling and analytical procedure in auditing.
- CO5 comprehend vouching and verification of different items.

**COURSE CONTENTS****UNIT - I INTRODUCTION**

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

**UNIT - II AUDITING PROCEDURES AND TECHNIQUES**

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

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

Internal check-Definition, objective, preparation of check-lists; Internal control-Definition, objectives, evaluation, internal control in computerised environment, ICQ and its preparation; Comparison with internal check; Internal audit- Definition, objectives, regulatory requirements (Companies Act), reliance by statutory auditor on internal auditor's work; Audit risk- Concept, types and their assessment procedure.

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

Concept, need, and types of sampling; Sampling risk-Stages in audit sampling; Test checking-Auditing in depth and cut-off checking; Analytical procedure- Nature and application of analytical procedure; Tools and techniques of analytical procedure; Extent of reliance on analytical procedure; Use of analytical procedure for substantive testing.

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: AUDITING-I (GROUP 1- DSE)**

C.No. UBCTE551

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

**(Syllabus for examination to be held in December 2023, 2024, 2025)****UNIT - V AUDIT (VOUCHING AND VERIFICATION) OF DIFFERENT ITEMS**

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

**BOOKS RECOMMENDED**

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

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: INVESTING IN STOCK MARKET (GROUP 1-DSE)**

C.No. UBCTE552

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

**OBJECTIVE** This paper intends to provide basic skills to operate in stock markets and the ways of investing in it. It will enable the students to take up investment in stock markets independently.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 learn the basics of investing in stock and stock exchanges in India.
- CO2 understand online stock trading, analyse company financial statement.
- CO3 perform comparative analysis of companies and stock valuation using ratios.
- CO4 invest in mutual funds market.
- CO5 analyse derivatives market.

**COURSE CONTENTS****UNIT - I INVESTING FUNDAMENTALS**

Types of Investment- equity shares, IPO/FPO, bonds; Indian securities market- The market participants, trading of securities, security market indices; Sources of financial information; Stock exchanges in India BSE, NSE, MCX; Buying and selling of stocks using brokerage and analysts' recommendations; Use of limit order and market order.

**UNIT - II STOCK ANALYSIS AND VALUATION I**

Online trading of stocks; Understanding stock quotations; Types and placing of order; Risk- its valuation and mitigation; Analysis of the company- financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non financial data, balance sheet and quarterly results, cash flows and capital structure).

**UNIT - III STOCK ANALYSIS AND VALUATION II**

Comparative analysis of companies; Stock valuations using ratios like PE ratio, PEG ratio, and price revenue ratio; Use of historic prices, simple moving average, basic and advanced interactive charts; Examining the shareholding pattern of the company; Pitfalls to avoid while investing- high P/E stocks, low price stocks, stop loss, excess averaging.

**UNIT - IV INVESTING IN MUTUAL FUNDS**

Background of mutual funds; Needs and advantages of investing in mutual funds; Net asset value; Types of mutual funds- Open ended, close ended, equity, debt, hybrid, money market, load vs. no load funds; Factors affecting choice of mutual funds; CRISIL mutual fund ranking and its usage.

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: INVESTING IN STOCK MARKET (GROUP 1-DSE)**

C.No. UBCTE552

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

**(Syllabus for examination to be held in December 2023, 2024, 2025)****UNIT - V UNDERSTANDING DERIVATIVES**

Futures, options, trading in futures and options; Understanding stock market quotes on futures and options; Types of orders; Put and Call options- How Put and Call options work; Commodities- Derivatives of commodities, trading of commodity derivatives on MCX, currency derivatives and its trading.

**BOOKS RECOMMENDED**

1. Gitman, J. and Jochnk, M.D. Fundamentals of Investing, Pearworth
2. Madura, J. Personal Finance, Pearson
3. Chandra, P. Investment Analysis and Portfolio Management, Tata McGraw Hill
4. Aswath, D. Investment Validation Tools and Technique for Determining Mutual Funds, John Wiley & Sons
5. Bodie, Z., Marcus, A.J. and Mohanty, P. Investments, McGraw Hill Publishing Co
6. Hirt, G.A. and Block, S.B. Fundamentals of Investment Management, McGraw Hill Publishing Co
7. Pandiyan, P. Security Analysis and Portfolio Management, Vikas Publications.

**Note Latest edition of text books may be used.****NOTE FOsR PAPER SETTER**

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: FUNDAMENTALS OF MARKETING (GROUP-1 DSE)**

C.No. UBCTE553

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 learn the basic marketing concepts, challenges, ethics and environmental conditions effecting marketing decisions of a firm.

CO2 understand various aspects of market research.

CO3 take effective decisions for launching new products and understand the implications of different service marketing strategies.

CO4 develop skills to understand pricing strategies, distribution channels and design the promotion-mix strategies.

CO5 familiarise with the current trends in marketing to take proactive measures while taking marketing decisions.

**COURSE CONTENTS****UNIT - I INSIGHT INTO MARKETING**

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

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

Market research- Concepts, features & role; Information sources in marketing research- Secondary and primary; Stages in marketing research; Data processing and analysis; Market reports; Test marketing.

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

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

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

Pricing concept; Pricing objectives & strategies, factors considered when setting prices; Distribution channels functions; Channels managing decisions; Integrated marketing communication; Mass communication- Meaning and concept of advertising, sales promotion, personal selling & publicity.

**UNIVERSITY OF JAMMU****B.COM. (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: FUNDAMENTALS OF MARKETING (GROUP-1 DSE)**

C.No. UBCTE553

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

**(Syllabus for examination to be held in December 2023, 2024, 2025)****UNIT - V EMERGING MARKETING TECHNIQUE**

New trends in marketing and their current importance- Neuro marketing, viral marketing, guerrilla marketing; Niche marketing; Relationship marketing; Evolution of marketing and new technologies- On-line marketing, email-marketing, content marketing; Mobile marketing.

**BOOKS RECOMMENDED**

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

**Note Latest edition of text books may be used.****NOTE FOR PAPER SETTER**

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (GROUP-1 DSE)**

C.No .UBCTE554

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

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

**COURSE CONTENTS****UNIT - I INTRODUCTION**

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

**UNIT - II SECURITY MARKETS**

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

**UNIT - III SECURITY ANALYSIS**

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

**UNIT - IV PORTFOLIO THEORY AND MANAGEMENT**

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



**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (GROUP-1 DSE)**

C.No .UBCTE554

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

**UNIT - V PORTFOLIO EVALUATION AND REVISION**

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

**BOOKS RECOMMENDED**

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

**Note Latest edition of text books may be used.**

**NOTE FOR PAPER SETTER**

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: E-FILING OF RETURNS (GROUP-2 DSE)**

C.No . UBCTE555

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

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

**COURSE CONTENT****UNIT - I CONCEPTUAL FRAMEWORK 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 INCOME TAX AND E-FILING OF ITRS**

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

Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6; Introduction to income tax portal; Preparation of electronic return (practical workshops)

**UNIT - III TDS AND E-FILING OF TDS RETURNS**

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

**UNIT - IV CONCEPTUAL FRAMEWORK OF GST**

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: E-FILING OF RETURNS (GROUP-2 DSE)**

C.No . UBCTE555

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in December 2023, 2024, 2025)****UNIT - V FILING OF GST RETURNS**

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

**BOOKS RECOMMENDED**

1. Ahuja, G. and Gupta, R. GST & Customs Law.
2. Ahuja, G. and Gupta, R. Systematic Approach to Income Tax, Bharat Law House, Delhi.
3. Babbar, S., Kaur, R. and Khurana, K. Goods and Service Tax (GST) and Customs Law, Scholar Tech Press.
4. Bansal. K.M. GST & Customs Law, Taxmann Publication, New Delhi
5. Gupta, S.S., Vastu and Sevakar. Taxmann Publications, New Delhi
6. Singhania, V.K. GST & Customs Law, Taxmann Publication.
7. Singhania, V.K. and Singhania, M. Students' guide to Income Tax, University Edition, Taxmann Publications Pvt Ltd., New Delhi.
8. Sisodia, P. GST Law, Bharat Law House.

**Note Latest edition of text books may be used.****NOTE FOR PAPER SETTER**

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: PERSONAL TAX PLANNING (GROUP-2 DSE)**

C.No. UBCTE556

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

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

**COURSE CONTENTS****UNIT I CONCEPT OF TAX PLANNING**

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

**UNIT II TAX PLANNING WITH REFERENCE TO SALARY INCOME**

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

**UNIT III TAX PLANNING IN RELATION TO INCOME FROM HOUSE PROPERTY AND BUSINESS INCOME**

Tax Planning in respect of self-occupied house property, let-out house property partly let out and partly self-occupied house property and property used for business or profession of the assessee.

- (i) Set-off and carry forward of house property losses.

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: PERSONAL TAX PLANNING (GROUP-2 DSE)**

C.No. UBCTE556

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

- (ii) Tax planning related to Section 80C.
- (iii) Tax Planning related to business income covering
  - Presumptive schemes of computing business income (Section 44AD, 44ADA, 44AE)
  - Provisions relating to maintenance of accounts (Section 44AA)
  - Provisions relating to audit of accounts (Section 44AB)

**UNIT IV TAX PLANNING IN RELATION TO CAPITAL GAINS AND OTHER SOURCES**

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

**UNIT V OTHER AREAS OF TAX PLANNING**

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

**BOOKS RECOMMENDED**

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

**Note: Latest edition of readings may be used.**

**NOTE FOR PAPER SETTER**

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: STATISTICS FOR MANAGERS (GROUP-2 DSE)**

C.No. UBCTE557

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 understand significance of statistics, methods of data collection and diagrammatic representation of data.
- CO2 acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools such as mean, median, mode.
- CO3 gather knowledge about descriptive statistical tools such as dispersion, skewness and kurtosis.
- CO3 understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.
- CO4 develop an understanding of the index numbers and their utility in daily life and stock market.
- CO5 know about price and quantity indices; become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

**COURSE CONTENTS****UNIT - I INTRODUCTION**

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

**UNIT - II MEASURES OF CENTRAL TENDENCY**

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: STATISTICS FOR MANAGERS (GROUP-2 DSE)**

C.No. UBCTE557

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

**(Syllabus for examination to be held in December 2023, 2024, 2025)****UNIT - IV CORRELATION AND REGRESSION**

Correlation analysis- Meaning of correlation; Karl Pearson's coefficient of correlation; Calculation of the correlation coefficient from ungrouped data; Properties of the correlation coefficient; Advantages and limitations of the coefficient of correlation; Spearman's rank correlation coefficient; Regression analysis- Two lines of regression; Some important results relating to regression lines; Correlation coefficient and the two regression coefficients; Coefficient of determination

**UNIT - V INDEX NUMBERS AND TIME SERIES ANALYSIS**

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

**BOOKS RECOMMENDED**

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

**Note: Latest edition of text books may be used.****One question from each unit must be numerical in nature****NOTE FOR PAPER SETTER**

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: STATISTICS FOR MANAGERS (GROUP-2 DSE)**

C.No. UBCTE557

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

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



**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: PROJECT MANAGEMENT (GROUP-2 DSE)**

C.No. UBCTE558

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 familiarise with the concept of project management and its attributes.

CO2 understand project planning and project analysis.

CO3 perform project appraisal.

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

CO5 learn cases in project management.

**COURSE CONTENTS****UNIT - I INTRODUCTION**

Concept and attributes of project; Identification of investment opportunities; Project life cycle; Role of project manager; Project management information system; Project management process and principles; Relationship between project manager and line Manager; Project stakeholder analysis; Project- planning, monitoring and control of investment projects; Pre- feasibility study.

**UNIT - II PROJECT PREPARATION**

Technical feasibility; Marketing feasibility; Financial planning- Estimation of costs and funds (including sources of funds); Loan syndication for the projects; Demand analysis and commercial viability (brief introduction to NPV); Project budget; Collaboration Arrangements; Tax considerations and legal aspects.

**UNIT - III PROJECT APPRAISAL**

Business criterion of growth, liquidity and profitability; Social cost benefit analysis in public and private sector; Investment criterion and choice of techniques; Estimation of shadow prices and social discount rate.

**UNIT - IV PROJECT RISK AND PERFORMANCE ASSESSMENT**

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

**UNIT - V PROJECT MANAGEMENT TECHNIQUES & CASE STUDIES**

Project management techniques (PERT & CPM) and 2 case studies.

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: PROJECT MANAGEMENT (GROUP-2 DSE)**

C.No. UBCTE558

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

1. Chandra, P. Project Preparation, Appraisal and Implementation, Tata McGraw Hill.
2. Gido, J. and James P. Clements. Project Management, Cengage Learning.
3. Gray, C.F., Larson, E.W. and Desai, G. Project Management The Managerial Process, McGraw Hill Education.

**ADDITIONAL RESOURCES**

1. Barker, S. and Cole, R. Brilliant Project Management, Pearson.
2. Kharua, S. Project Management and Appraisal, Oxford Press University.

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: TOURISM MANAGEMENT (GE)**

C.No. UBCTE559

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 understand the concept and principles of tourism.
- CO2 familiarise with managerial aspects of tourism.
- CO3 gain knowledge about different tourism organisations and their role.
- CO4 recognise the essence of ethics in tourism business.
- CO5 develop an understanding about impact of tourism as well as emerging trends in tourism.

**COURSE CONTENTS****UNIT - I TOURISM CONCEPTS AND PRINCIPLES**

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

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

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

**UNIT - III TOURISM ORGANISATIONS**

Tourism organisation- Concept, principles, role, and functions of tourism organisations- UNWTO, PATA, ICAO, IATA, ASTA, UFTAA, ITDC, JKTDC, FHRI.

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: TOURISM MANAGEMENT (GE)**

C.No. UBCTE559

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

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

1. Swain, S.K. and Mishra, J.M. Tourism Principles and Practices, Oxford University Press.
2. Walker, J.R. and Walker, J.T. Tourism Principles and Practices, Pearson.
3. Kamra, K.K. and Chand, M Basics of Tourism, Kanishka Publishers.

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: PUBLIC FINANCE-I (GE)**

C.No. UBCTE560	Max Marks	= 100
Credit : 6	Internal Assessment	= 20
Time 2.30 Hrs	External Exam	= 80

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

**OBJECTIVE** To enlighten the students about the elements of public finances, elements of fiscal systems, policy and fiscal techniques.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 understand the concept of public finance and its role in economic development.
- CO2 get acquainted with the role and effects of public expenditure on economic growth.
- CO3 gain knowledge about federal finance.
- CO4 develop an understanding about the significance and drawbacks of public debt.
- CO5 become aware about different instruments of financial administration.

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

Nature, definition, scope of public finance, relationship with other sciences; Role of public finance in economic development; Principles of maximum social advantage; Public revenue- Meaning, need, sources, principles, effect, classification and significance.

**UNIT - II PUBLIC EXPENDITURE**

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

**UNIT - III FEDERAL FINANCE**

Concept; Financial issues in a federal set up; Principles of efficient division of financial resources between Central and States; Problems of financial imbalances and measures for adjustments; Salient features & recommendations of 14th Finance Commission.

**UNIT - IV PUBLIC DEBT**

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

**UNIT - V FINANCIAL ADMINISTRATION**

Concept; principles; Instruments; Comptroller and Auditor General- Duties and Powers; Budgetary process- Preparation, enactment and execution; Parliamentary control on public expenditure- Public accounts committee, estimate committee, committee of public undertakings.

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: PUBLIC FINANCE-I (GE)**

C.No. UBCTE560

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: COMPUTERISED ACCOUNTING AND TAXATION (GE)**

C.No. UBCTE561

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 understand computerised accounting system environment.
- CO2 create structure of computerised accounting system for a business firm.
- CO3 explain credit management, calculate interest and learn about account confirmation.
- CO4 gain knowledge about busy software and its uses.
- CO5 develop an understanding about GST and its online filing.

**COURSE CONTENTS****UNIT - I INTRODUCTION TO COMPUTERISED ACCOUNTING**

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

**UNIT - II TALLY.ERP 9 - I**

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

**UNIT – III TALLY.ERP 9 - I**

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

**UNIT - IV BUSY**

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

**UNIT – V GST**

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) FIFTH SEMESTER (CBCS)****TITLE: COMPUTERISED ACCOUNTING AND TAXATION (GE)**

C.No. UBCTE561

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**NOTE FOR PAPER SETTER**

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

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

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

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



## 4f. B.COM (GENERAL) SIXTH SEMESTER (CBCS)

UNIVERSITY OF JAMMU

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

Course	Course Number	UGC classification	Credit	Total credit
Communication English		AECC-6	2	24
Management Accounting	UBCTS650	SEC-4	4	
<b>Group 1 Any one</b>		DSE-3	6	
• Auditing-II	UBCTE651			
• Business Environment	UBCTE652			
• Indian Banking System	UBCTE653			
• Retail Management	UBCTE654			
<b>Group II Any one</b>		DSE-4	6	
• Financial Management	UBCTE655			
• Sales Management	UBCTE656			
• Business Ethics	UBCTE657			
• Leadership and Team Development	UBCTE658			
<b>Any One of the following</b>		GE-2	6	
• Indian Economy	UBCTE659			
• Consumer Affairs and Customer Care	UBCTE660			
• Public Finance-II	UBCTE661			
<b>Total Credit</b>				<b>24</b>

**UNIVERSITY OF JAMMU**

**B.COM (GENERAL) SIXTH SEMESTER (CBCS)**

**Ability Enhancement Compulsory Course (AECC-6)**

**TITLE : Communication English**

**Common Syllabus to be provided by respective Department**

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: MANAGEMENT ACCOUNTING (SEC-4)**

C.No. UBCTS650

Max Marks = 100

Credit : 4

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understand thoroughly the conceptual framework of management accounting; identification of differences between different management, financial and cost accounting; analysis of financial statements.

CO2 understand the cash flow statement.

CO3 develop ability to understand marginal costing.

CO4 develop ability to calculate the material and labour variances.

CO5 understand the budgetary control.

**COURSE CONTENTS****UNIT-I INTRODUCTION**

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

**UNIT-II CASH FLOW STATEMENT**

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

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

**UNIT-III MARGINAL COSTING**

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: MANAGEMENT ACCOUNTING (SEC-4)**

C.No. UBCTS650

Max Marks = 100

Credit : 4

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

**(Syllabus for examination to be held in May 2024, 2025, 2026)****UNIT-IV STANDARD COSTING**

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

Numerical Computation of material cost variances (MCV), material price variance, material usage variance, material yield variance, material mix variance etc.; Labour Variance- Labour cost variance, idle time variance, labour rate variance, gang composition variance, labour efficiency variance etc.

**UNIT-V BUDGETARY CONTROL**

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

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

**BOOKS RECOMMENDED**

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

**Note: Latest edition of text books may be used.****One question from each unit must be numerical in nature****NOTE FOR PAPER SETTER**

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

**B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: MANAGEMENT ACCOUNTING (SEC-4)**

C.No. UBCTS650

Max Marks = 100

Credit : 4

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: AUDITING-II (GROUP-3 DSE)**

C.No. UBCTE651

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 develop an understanding relating to company audit
- CO2 understand the difference between audit report and certificate.
- CO3 understand how audit in different companies conducted.
- CO4 procedure of investigation in auditing.
- CO5 know the trust areas of auditing.

**COURSE CONTENTS****UNIT- I COMPANY AUDIT**

Company auditor- Qualification, disqualification, appointment, removal, remuneration of auditors; Audit ceiling- Status, power, duties and liabilities of auditors; Branch audit- Joint audit & special audit; Maintenance of books of account Related party disclosures- Segment reporting; Divisible profit, dividend and depreciation (Companies Act, standards on accounting, legal decisions and auditor's responsibility).

**UNIT- II AUDIT REPORT AND CERTIFICATE**

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

**UNIT - III AUDIT OF DIFFERENT INSTITUTIONS**

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: AUDITING-II (GROUP-3 DSE)**

C.No. UBCTE651

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

**(Syllabus for examination to be held in May 2024, 2025, 2026)****UNIT - IV INVESTIGATION**

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

**UNIT - V OTHER THRUST AREAS**

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

**BOOKS RECOMMENDED**

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

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: BUSINESS ENVIRONMENT (GROUP-3 DSE)**

C.No. UBCTE652

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

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

**COURSE CONTENTS****UNIT - I BUSINESS AND ITS ENVIRONMENT**

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

**UNIT - II ECONOMIC ENVIRONMENT**

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

**UNIT - III POLITICAL AND LEGAL ENVIRONMENT**

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

**UNIT - IV SOCIO-CULTURAL ENVIRONMENT**

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



**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: BUSINESS ENVIRONMENT (GROUP-3 DSE)**

C.No. UBCTE652

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

**(Syllabus for examination to be held in May 2024, 2025, 2026)****UNIT - V NATURAL AND TECHNOLOGICAL ENVIRONMENT**

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

**BOOKS RECOMMENDED**

1. Francis, C. Business Environment, Himalaya Publishing House Mumbai.
2. Ashwathappa, K. Business Environment, Himalaya Publishing House Mumbai.
3. Joshi, R. & Sangam, K. Business Environment, Kalyani Publishers, New Delhi.
4. Kazmi, A. Business Policy and Strategic Mgt., McGraw-Hill Publishing Co. Ltd. New Delhi.
5. Dhar, P.K. Indian Economy & Its Growing Dimensions, Kalyani Publishers, New Delhi.
6. Khan, M.Y. Indian Financial System, Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
7. Machiraju, H.R. Indian Financial System, Vikas Publishing House, New Delhi.
8. Paul, R.R. Money Banking and International Trade, Kalyani Publishers, New Delhi.

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: INDIAN BANKING SYSTEM (GROUP-3 DSE)**

C.No. UBCTE653

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understanding the meaning and scope of Indian banking.

CO2 know about the structure and functions of central banking.

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

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

CO5 know the need of development banking in the country.

**COURSE CONTENTS****UNIT - I INTRODUCTION**

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

**UNIT - II CENTRAL BANKING**

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

**UNIT - III COMMERCIAL BANKS**

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

**UNIT - IV RURAL BANKING**

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: INDIAN BANKING SYSTEM (GROUP-3 DSE)**

C.No. UBCTE653

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

**(Syllabus for examination to be held in May 2024, 2025, 2026)****UNIT - V DEVELOPMENT BANKING**

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

**BOOKS RECOMMENDED**

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

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: RETAIL MANAGEMENT (GROUP-3 DSE)**

C.No. UBCTE654  
Credit : 6  
Time 2.30 Hrs

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

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

**OBJECTIVE** The objective of the course is to providing insights on retail operations so as to enable the students to become good retail planners and decision makers.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 understand the concept of retailing.
- CO2 understand the behavior of retail consumer.
- CO3 know about the merchandise management.
- CO4 understand the importance of store management.
- CO5 learning emerging trends in retailing.

**COURSE CONTENTS****UNIT - I INTRODUCTION**

Meaning & definition of retailing; Retailer's role in a distributional channel- Functions performed by retailers; Prospects of retailing in India; Types of retailers; Multi channel retailing- Meaning, the evolution toward multi channel retailing; Franchising- Types, advantages, challenges, franchising in India.

**UNIT - II UNDERSTANDING THE RETAIL CONSUMER**

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

**UNIT - III MERCHANDISE MANAGEMENT**

Meaning, organizing the buying process by categories; Setting objectives for the merchandise plan; Sales forecasting, the assortment planning process; Buying merchandise- Branding options available to retailers, private labeling, international sourcing decisions, pricing strategy; Price adjustments- Meaning of terms like markdowns, coupons, rebates, price bundling; Multiple unit pricing, variable pricing.

**UNIT - IV STORE MANAGEMENT**

Responsibilities of store managers, store planning, location planning; Store design & the retail image mix, the space mix; Effective retail space management, store layout, floor space management and visual merchandising and displays.

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: RETAIL MANAGEMENT (GROUP-3 DSE)**

C.No. UBCTE654  
Credit : 6  
Time 2.30 Hrs

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

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

**UNIT - V EMERGING TRENDS IN RETAILING**

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

**RECOMMENDED BOOKS**

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

**Note: Latest edition of text books may be used.**

**NOTE FOR PAPER SETTER**

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: FINANCIAL MANAGEMENT (GROUP-4 DSE)**

C.No. UBCTE655

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 explain the nature and scope of financial management as well as time value of money and risk return trade off

CO2 analyze capital budgeting process and capital budgeting techniques

CO3 estimate various capital structure theories and factors affecting capital structure decisions in a firm

CO4 critically examine various theories of dividend and factors affecting dividend policy

CO5 evaluate working capital requirement

**COURSE CONTENT****UNIT- I FINANCE FUNCTIONS**

Concept, definitions and nature of financial management; Finance functions- Investment, financing and dividend policy decisions; Role of finance manager; Goals of financial management, time value of money, risk and return (theory only)

**UNIT - II CAPITAL BUDGETING**

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

**UNIT - III CAPITAL STRUCTURE**

Capital structure decision- EBIT, EBT analysis, factors affecting capital structure; Operating and financial leverage; Concept of Capitalisation; Over capitalisation and under capitalization, causes and remedies (theory only)

**UNIT - IV COST OF CAPITAL**

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: FINANCIAL MANAGEMENT (GROUP-4 DSE)**

C.No. UBCTE655	Max Marks	= 100
Credit : 6	Internal Assessment	= 20
Time 2.30 Hrs	External Exam	= 80

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

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

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

**BOOKS RECOMMENDED**

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

**Note: Latest edition of text books may be used.**

**NOTE FOR PAPER SETTER**

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: SALES MANAGEMENT (GROUP-4 DSE)**

C.No . UBCTE655

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 understand the concept of sales management.
- CO2 understand need and functions of sales organization.
- CO3 know about recruitment and training in sales organizations
- CO4 how sales force is evaluated and motivated.
- CO5 understand process of selling.

**COURSE CONTENTS****UNIT - I INTRODUCTION**

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

**UNIT - II SALES ORGANIZATION**

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

**UNIT - III RECRUITMENT AND TRAINING**

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

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

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



**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: SALES MANAGEMENT (GROUP-4 DSE)**

C.No . UBCTE655

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**UNIT - V PROCESS OF SELLING**

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

**BOOKS RECOMMENDED**

1. Patrick, F. Sales Management Handbook, Gower Pub. Co.
2. Anderson, Hair and Bush. Professional Sales Management, Dame Publications.
3. Pestonjee, D.M. Motivation and Job Satisfaction, Laxmi Publications.
4. Still, R. Sales Management, Prentice Hall.

**Note : Latest edition of readings may be used.**

**NOTE FOR PAPER SETTER**

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: BUSINESS ETHICS (GROUP-4 DSE)**

C.No . UBCTE657

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

**OBJECTIVE** To enable the students with the concept and role of business ethics. It also acquaints them with the Indian ethos and values for managers.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understand significance and concept of business ethics.

CO2 able to learn how ethics are managed.

CO3 gather knowledge about legal aspects of business ethics.

CO4 role of ethics in different functional areas of management.

CO5 know about Indian ethos for managers.

**COURSE CONTENTS****UNIT - I INTRODUCTION**

Concept and features of business ethics; Sources, need and benefits of business ethics; Evolution of business ethics; Arguments for and against business ethics; Economic issues, competitive issues, regulatory & philanthropic issues; Framework for ethical decision making in business.

**UNIT - II MANAGEMENT OF ETHICS**

Management of ethics- Ethics analysis [Hosmer model]; Ethical dilemma; Ethics for managers; Role of ethical managers; Comparative ethical behaviour of managers; Code of ethics; Competitiveness, profitability and ethics; Cost of ethics in corporate ethics evaluation.

**UNIT - III LEGAL ASPECTS OF ETHICS**

Political & legal environment; Provisions of the Indian constitution pertaining to business; Salient features of MRTP & FERA; Social – cultural environment and their impact on business operations; Salient features of Indian culture and values; Ethics in functional areas marketing, HRM and finance

**UNIT - IV FUNCTIONAL MANAGERS ETHICS**

Ethics in production, ethics in finance, ethics in marketing, ethics in HRM; Ethics for professionals; Ethical organisation, ethical committees and ethical officers, ethical training for managers; Ethics communication systems; Role of regularly bodies for promoting ethics in business.

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: BUSINESS ETHICS (GROUP-4 DSE)**

C.No . UBCTE657

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

**(Syllabus for examination to be held in May 2024, 2025, 2026)****UNIT - V INDIAN ETHOS FOR MANAGERS**

Ethics and materialism; Ethics and values; Ethics and religion; Ethics and culture; Indian ethos and values for managers; personal values and ethical decision making; Family values and ethics for business; Cross cultural influence on business ethical decisions

**BOOKS RECOMMENDED**

1. Fernando, A. C. Business Ethics An Indian Perspective, Dorling Kindersley, Pearson Education, New Delhi.
2. Banerjee, B. P. Foundations of Ethics in Management, Excel Books, New Delhi,
3. Beauchamp, T. L. and Norman E. B. Ethical Theory and Business, Prentice Hall, New Delhi.
4. Boatright, J. R. Ethics and the Conduct of Business, Pearson Education, New Delhi.
5. Bhatia, S. K. Business Ethics and Corporate Governance, Deep and Deep Publication Pvt. Ltd., New Delhi.
6. Sherlekar, S.A. Ethics in Management, Himalaya Publishing House, New Delhi

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: LEADERSHIP AND TEAM DEVELOPMENT (GROUP-4 DSE)**

C.No. UBCTE658	Max Marks	= 100
Credit : 6	Internal Assessment	= 20
Time 2.30 Hrs	External Exam	= 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

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

**COURSE CONTENTS****UNIT - I LEADERSHIP**

Styles and attributes of Leadership; Transactional and transformational leadership; Ethical leadership, culture and leadership (the emerging trends in leadership are to be discussed with case studies and projects).

**UNIT - II GROUPS AND GROUP PROCESSES**

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

**UNIT - III LEADERS AND GROUP DECISIONS**

Group decision making; Power and influence in teams; Leadership and team empowerment; Challenges in team decision making.

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: LEADERSHIP AND TEAM DEVELOPMENT (GROUP-4 DSE)**

C.No. UBCTE658	Max Marks	= 100
Credit : 6	Internal Assessment	= 20
Time 2.30 Hrs	External Exam	= 80

**(Syllabus for examination to be held in May 2024, 2025, 2026)****UNIT - IV TEAM BUILDING AND TEAM EFFECTIVENESS**

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

**UNIT - V EMERGING TRENDS IN LEADERSHIP**

Women in leadership; Leadership skills- Coaching and mentoring; Leadership and social media. Practical case studies can be used in teaching various units.

**BOOKS RECOMMENDED**

1. Luthans, F. Organisational Behavior, McGraw-Hill International Editions.
2. Robbins, S. T., Judge, T. A., & Hasham, E. S. Organisational Behavior, Pearson.
3. Singh, K. Organisational Behavior Texts & Cases (3rd Edition), India Pearson.
4. Greenberg, J., & Baron, R. A. Behavior in Organisations, Prentice Hall of India Pvt. Ltd., New Delhi.
5. Hersey, P. K., Blanchard, D., & Johnson, D. Management of Organisational Behavior Leading Human Resources, Pearson Education.

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: INDIAN ECONOMY (GE)**

C.No. UBCTE659  
 Credit : 6  
 Time 2.30 Hrs

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

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

**OBJECTIVE** This course enables the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economics analysis and policy framework.

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 understanding basic issues in economic development
- CO2 understanding issues in Indian planning
- CO3 Gain knowledge regarding policy regimes
- CO4 understand the growth, development and structural change in Indian economy
- CO5 To understand foreign trade and industrial policy, fiscal and monetary policy

**COURSE CONTENTS****UNIT - I BASIC ISSUES IN ECONOMIC DEVELOPMENT**

Characteristics of underdeveloped countries with special reference to India; Capital formation (Physical and human), role of technology sustainability, institutional factors.

**UNIT - II ISSUES IN INDIAN PLANNING**

Objective and critical evaluation (Growth, self-reliance, employment generation, inequality reduction, poverty removal modernization and competitiveness, economic reforms); Saving and investment; Mobilization of internal and external finances; Centre- State financial relation.

**UNIT - III POLICY REGIMES**

- a) The evolution of planning and import substituting industrialization.
- b) Economic reform and liberalization.

**UNIT - IV GROWTH, DEVELOPMENT AND STRUCTURAL CHANGE**

- a) The experience of growth, development and structural change in different phases of growth and policy regimes across sectors and regions.
- b) The institutional framework Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power.
- c) Changes in policy perspective on the role of institutional framework after 1991.

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: INDIAN ECONOMY (GE)**

C.No. UBCTE659

Credit : 6

Time 2.30 Hrs

Max Marks = 100

Internal Assessment = 20

External Exam = 80

**(Syllabus for examination to be held in May 2024, 2025, 2026)****UNIT - V SECTOR-WISE TRENDS AND ISSUES**

- a) Industries policy pre and post 1991; Relative roles of large and small scale; Public vs. private sector; The role and forms of foreign capital (Foreign institutional capital, Foreign Direct Investment).
- b) Foreign Trade- Role and importance of foreign trade in India. The balance of trade and balance of payments situation.
- c) Price- Monetary and fiscal policies.

**BOOKS RECOMMENDED**

1. Todaro, M.A. Economic Development in the Third World, Addison –Wesley. Chs 1-3
2. Uma, K. Indian Economics Since Independence, Academic Foundation
3. Deepashree. Indian Economy, Performance and Policies, New Delhi, Anne Books Pvt. Ltd.
4. Arvind, V. Accelerating Growth and Poverty Reduction A Policy Framework For India's Development.

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

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

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

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

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: CONSUMER AFFAIRS AND CUSTOMER CARE (GE)**

C.No. UBCTE660

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

**OBJECTIVE** This paper seeks to familiarize the students with their rights and responsibilities as a consumer within the social and legal framework of protecting the consumers in India. It also provides an understanding of the mechanism available for address of consumer complaints and the role played by different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

- CO1 understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging.
- CO2 learn how to pursue the consumer rights under consumer protection act 1986.
- CO3 understand the procedure of filing a complaint.
- CO4 analyze the role of industry regulators in consumer protection.
- CO5 comprehend the hearings, enquiry and appeal provisions.

**COURSE CONTENTS****UNIT - I INTRODUCTION**

Experiencing and voicing dissatisfaction- Concept of consumer, consumer buying process and post-purchase behaviour; Factors affecting voicing of consumer grievances; Alternatives available to dissatisfied consumers- Private action and public action; Conciliation and intermediation for out-of-court redressal.

Consumer and markets Nature of markets- online and offline, urban and rural; Concept of price in retail and wholesale, maximum retail price (MRP), fair price, grey market, GST, ethical and legal aspects of misleading advertisements and deceptive packaging; Concept of consumerism; Consumer organisations- Formation, functioning, and their role in consumer protection; Recent developments in consumer protection in India.

**UNIT - II THE CONSUMER PROTECTION ACT (CPA), 1986**

Objectives and basic concepts, consumer rights and UN Guidelines on consumer protection, consumer, goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice and restrictive trade practice.

Organisational set-up under the Consumer Protection Act; Advisory bodies- Consumer Protection Councils at the central, state and district levels; Adjudicatory bodies- District Forums, State Commissions, National Commission Their composition, powers, and jurisdiction (Pecuniary and Territorial); Role of Supreme court under the CPA with important case law.



**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: CONSUMER AFFAIRS AND CUSTOMER CARE (GE)**

C.No. UBCTE660

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

**(Syllabus for examination to be held in May 2024, 2025, 2026)****UNIT - III GRIEVANCE REDRESSAL MECHANISM UNDER THE CPA, 1986**

Filing and handling of Complaints- Who can file a complaint; Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases; Relief/Remedy available; Temporary injunction; Enforcement of order; Appeal; Frivolous and vexatious complaints; Offences and penalties; Leading cases decided under Consumer Protection law by Supreme Court/National Commission; Medical negligence; Banking; Insurance; Housing & real estate; Electricity supply; Telecommunication; Education; Defective products; Unfair trade practices.

**UNIT - IV CONSUMER PROTECTION IN INDIA**

Quality and standardization- Voluntary and mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking; Consumer grievance redressal under the BIS Act, 2016; ISO 10000 suite; Industry regulators and consumer complaint redressal mechanism; Banking ombudsman; Insurance ombudsman; Telecommunication- TRAI; Food Products- FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.

**UNIT - V COMPETITION ACT, 2002**

Objectives and basic concepts- Consumer, goods, service; Prohibition of anti-competitive agreements; Prohibition of abuse of dominant position; Regulation of combination; Composition and powers of Competition Commission of India; Complaints and procedures for investigation, hearings and enquiry and appeal provisions.

**BOOKS RECOMMENDED**

1. Aggarwal V. K. Consumer Protection Law and Practice, Bharat Law House, Delhi.
2. Kapoor Sheetal. Consumer Affairs and Customer Care, 2nd Edition, Galgotia Publishing Company.
3. Rao, R.L. Consumer is King, 3rd Ed. Universal Law Publishing Company.
4. Sharma, Deepa. Consumer Protection and Grievance-Redress in India (LAP LAMBERT, Germany).
5. Choudhary, R. N. Consumer Protection Law and Practice. 5th Ed. Bharat Law House, Delhi.

**Note: Latest edition of text books may be used.**

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: CONSUMER AFFAIRS AND CUSTOMER CARE (GE)**

C.No. UBCTE660

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

**(Syllabus for examination to be held in May 2024, 2025, 2026)****NOTE FOR PAPER SETTER**

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

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: PUBLIC FINANCE II (GE)**

C.No. UBCTE661

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

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

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

**COURSE LEARNING OUTCOMES**

After completing the course, the student shall be able to

CO1 understand the concept and theory of taxation

CO2 know the effect, shifting and incidence of taxation

CO3 gain knowledge regarding taxable capacity and excess burden of taxation

CO4 deep insight of budget framing and understanding budget as an instrument of economic policy

CO5 understanding various dimensions of fiscal policy

**COURSE CONTENTS****UNIT - I TAXATION AND THEORY OF TAXATION**

Meaning of tax; Features of a good tax system; Objectives of taxation; Canons of taxation; Theories of taxation- Physiocratic theory, expediency or financial theory, socio-political theory, benefit received theory; Modern principles of taxation.

**UNIT - II INCIDENCE AND SHIFTING OF TAXATION**

Impact, effect and incidence of taxation; Distinction between impact and incidence; Shifting of taxation- Meaning, process, theories; Factors determining nature of tax shifting and incidence; Factors influencing incidence and shifting of taxation; Tax capitalisation.

**UNIT - III TAXABLE CAPACITY AND EXCESS BURDEN**

Taxable capacity- Meaning, absolute and relative, significance, determining factors, limits, measurement, methods of estimation; Taxable capacity and ability to pay; Taxable capacity in India; Excess Burden- Meaning, magnitude; Horizontal and vertical equity.

**UNIT - IV PUBLIC BUDGET**

Meaning, purpose; Budget framing; Presentation of budget; Types of budget; Performance budgeting; Merits and demerits of balanced and unbalanced budget; Budget as an instrument of economic policy; Zero-base budgeting- Meaning, characteristics, pre-conditions, process, benefits and limitations.

**UNIVERSITY OF JAMMU****B.COM (GENERAL) SIXTH SEMESTER (CBCS)****TITLE: PUBLIC FINANCE II (GE)**

C.No. UBCTE661

Max Marks = 100

Credit : 6

Internal Assessment = 20

Time 2.30 Hrs

External Exam = 80

**(Syllabus for examination to be held in May 2024, 2025, 2026)****UNIT-V FISCAL POLICY**

Meaning; Traditional vs. modern view; Objectives; Instruments; Built-in stabilizers or automatic stabilizers; Compensatory fiscal policy; Anti-inflationary fiscal policy; Fiscal policy for economic growth and stability; Effectiveness and problems of fiscal policy.

**BOOKS RECOMMENDED**

1. Goode, R. Government Finance in Developing Countries, Tata McGraw Hill, New Delhi., Houghton
2. Buchanan, J.M. The Public Finance Selected Readings, Penguin, Harmondsworth.
3. Rajesh K.Jha. Public Finance, Pearson Publication New Delhi.
4. Bagchi, A. Readings in Public Finance, OUP.
5. Ghosh, A. and Ghosh, C. Economics of the Public Sector, PHI.
6. Lekhi, R.K. Public Finance.

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

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

