

B.COM (HONS.) SEMESTER-THIRD**UNIVERSITY OF JAMMU**

Course No.	Course Title	Marks		Exam hours
		External Exams	Internal Assignment	
BCH: 301	Cost Accounting	80	20	3
BCH: 302	Business Statistics	80	20	3
BCH: 303	Fundamentals of Entrepreneurship	80	20	3
BCH: 304	Business Ethics & Corporate Governance	80	20	3
BCH: 305	Fundamentals of E-Commerce	80	20	3
BCH: 306	Seminar Presentation	50		

**B.COM (HONS.) SEMESTER-THIRD
UNIVERSITY OF JAMMU**

COST ACCOUNTING

C.No: BCH-301

Time: 3 Hrs.

Max Marks : 100

Internal Assessment : 20

External Exam :80

Objective: To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.

(Syllabus for examination to be held in Dec. 2015, 2016, 2017)

Unit-I

Introduction: Meaning, objectives; Difference between cost accounting and financial accounting; Classification of cost; Installation of costing system. Preparation of cost sheet and tenders.

Unit-II

Accounting for Materials and Labour

Material Cost

Meaning of material control, Need, duties and responsibility of storekeeper; Methods of pricing of material issue—FIFO, LIFO and Inflated rate method.

Labour Cost

Methods of remuneration, concept and treatment of idle time; Calculation of remuneration and incentives –Halsey and Rowan plan.

Unit-III

Overheads: Meaning, classifications, allocation, apportionment and absorption of overheads; Calculation of machine hour rate.

Unit-IV

Contract Costing: Meaning, features and accounting procedure.

Treatment of profit on incomplete contracts (Excluding escalation clause).

Unit-V

Process Costing: Meaning, features, Distinction between job costing and processing costing. Preparation of process account when there is normal loss, abnormal loss and abnormal gain (Excluding equivalent units).

Text Books

- 1 Narang, K.L & Jain, S.P : Cost Accounting Theory and Practice, Kalyani Publishers, New Delhi
- 2 Khan & Jain : Cost Accounting, Tata McGraw, New Delhi
- 3 Jain, I. C & Nigam, B.M.L : Cost Accounting Principles and Practice, Prentice Hall of India, New Delhi.
- 4 Pillai, R.s.N. & Bhgavathi, V : Cost Accounting; S. Chand and Company Ltd,

New Delhi.

Reference Books

- 1 Iyengar, S.P. : Cost Accounting, Sultan Chand & Sons, New Delhi
- 2 Pareek, Govind & Khandelwal, M.C : Cost & Management Accounting, RBD Professional Publication, Jaipur
- 3 Made, Gowda : Cost Accounting, Himalaya Publishing House, New Delhi.
- 4 Rathnam, P.V. : Cost Accounting Theory, Problems and Solutions, Himalaya Publishing House, New Delhi

NOTE FOR PAPER SETTER

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

Section-A: This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B: This section will contain ten **numerical problems** with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

DETAILED SYLLABUS

BUSINESS STATISTICS

C.No:BCH-302
Time: 3 Hrs.

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

Objective: The objective of this course is to impart knowledge of the statistical tools and techniques.

(Syllabus for examination to be held in Dec. 2015, 2016, 2017)

Unit-I

Introduction

Meaning, features, scope, function and limitations; Brief introduction of statistical techniques, sources of collecting data.

Unit-II

Classification and Presentation of Data-Purpose of classification, essentials of classification, kinds of classification, objectives of tabulation, essentials of good tabulation, functions of tabulation.

Unit-III

Measure of Central Tendency-Computation of arithmetic mean, weighted mean, Geometric mean, Harmonic mean, Median, Quartiles, Deciles, Percentiles and Mode in case of grouped and ungrouped data.

Unit-IV

Measure of Dispersion-Mean deviation, Standard deviation, Quartile deviation, Range and their coefficients; Variance and Coefficient of variation; Skewness.

Unit-V

Index Numbers-Meaning, types, uses, steps and problems in the construction of index number; Fixed base and chain base index number; Computation of weighted price index by Laspayre's, Paasche's & Fisher's; Time reversal test and factor reversal test; Cost of living index number.

Text Books

- 1 Gupta, S.C : Fundamentals of Statistics, Himalaya Pub., New Delhi.
- 2 Hans, Gupta & Aggarwal : Business Statistics, Kalyani Publishers, New Delhi
- 3 Gupta, S.C & Gupta, M.P : Business Statistics, Sultan Chand Pub., New Delhi
- 4 Tulsain, P.C & Jhunjnawalla, B. : Business Statistics, S. Chand Pub., New Delhi

Reference Books

- 1 Chandan, J.S : Statistics for Business and Economics, Vikas Pub., New Delhi
- 2 Sancheti and Kapoor : Statistics, Sultan Chand, New Delhi
- 3 Gupta, B.N : Fundamentals of Statistics,
- 4 Aggarwal, N.P : Advanced Business Statistics, RBD Pub., Jaipur
- 5 Elhance, D.N. : Principles of Statistics, Kitab Mahal, New Delhi
- 6 Bhardwaj, R.S. : Business Statistics, Excel Books Pub., New Delhi

NOTE FOR PAPER SETTER

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

Section-A:This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B:This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions (**Max. Marks 60**)

- **This subject contains numerical problems also and therefore, 60% weightage should be given to problems demanding numerical solutions.**

FUNDAMENTALS OF ENTREPRENEURSHIP

C.No: BCH-303
Time: 3 Hrs.

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

Objective: The basic objective of this course is to provide fundamental knowledge about entrepreneurship development.

(Syllabus for examination to be held in Dec. 2015, 2016, 2017)

Unit-I

Entrepreneur & Entrepreneurship: Importance & role of entrepreneur in Indian economy; Theories of entrepreneurship; Traits of entrepreneurship; Entrepreneur Vs professional managers; Problem faced by entrepreneurs.

Unit-II

Entrepreneurial Development Programmes: Need for EDP's, objectives of EDP's, phases of EDP's, misconceptions about EDP's, entrepreneurial environment.

Unit – III

Process of Entrepreneurship Development: Concept of entrepreneurial opportunity and identification; Business plan, fundamentals of a good feasibility plan, major components of a feasibility plan.

Unit – IV

Project identification and selection: Project planning & classification , identification of project, search of business idea, transformation of idea into reality, project design, plan layout, network analysis and project appraisal.

Unit – V

Other Issues in Entrepreneurship: Growth strategy for small business; Women entrepreneurship: Scope, problems faced by women entrepreneurs; Rural entrepreneurship, problems of rural entrepreneurship.

Text Books

- 1 Arora, Renu & Sood, S.K : Fundamental of Entrepreneurship and Small Business, Kalyani Publishing House, New Delhi.
- 2 Gupta, C.B & Khanka, S.S : Entrepreneurship and Small Business Management, Sultan Chand, New Delhi
- 3 Desai, Vasant : Fundamentals of Entrepreneurship and Small Business Management, Himalaya Publishing house, New Delhi

Reference Books

- 1 Jayshree, Suresh : Entrepreneurial Development, Margauss Publishing House, Chennai
- 2 Taneja, Satish : Entrepreneurial Development, Himalaya Publishing House, New Delhi
- 3 Singh, A.K : Entrepreneurial Development and Management, Laxmi Publishers, New Delhi
- 4 Lall, Madhurima & Sahai, Shikha : Entrepreneurship, Excel Books Pub., New Delhi
- 5 Sharma, Sudhir, Singh Balraj and others : Entrepreneurship Development, Wisdom Pub., New Delhi
- 6 Jonne & Ceserani, : Innovation and Creativity, Crest Pub.
- 7 Bridge et al. : Understanding Enterprise, Entrepreneurship and Small business, Palgrave

NOTE FOR PAPER SETTER

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

Section-A:This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B:This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

BUSINESS ETHICS & CORPORATE GOVERNANCE

C.No.:BCH-304

Time: 3 Hrs.

Max Marks : 100

Internal Assessment :20

External Exam :80

Objective: The basic objective of this course is to provide the knowledge on ethics and value system in the country in particular and in business in general.

(Syllabus for examination to be held in Dec. 2015, 2016, 2017)

Unit – I

Introduction to Business Ethics: Concept of business ethics: Need, factors, principles, ethical values for success in business, ethical problems faced by managers; Arguments against business ethics, ethics and Indian value system.

Unit – II

Beliefs and Standards: Brief introduction to the meaning of values, norms, belief and moral standards; Values:Meaning and types, features; Difference between values and ethics.

Unit – III

Ethics at Work Place: Ethics and HR management concerning recruitment, promotion, wages, job design; Whistle blowing; Ethical issues in advertising, finance and accounting.

Unit – IV

Corporate social responsibility: Introduction, social responsibility of business, Social audit :Need, objective ,features and benefits.

Unit – V

Corporate Governance & Professional Ethics : Meaning, basic ingredients for good governance, reason for awareness of corporate governance, factors influencing corporate governance, recommendation of various committee headed by Rahul Bajay, Kumar Munglam, Naresh Chandra & Naryan Murthy.

Text Books

- 1 Badi, R.V & Badi, N.V. : Business Ethics, Varinda Publications Delhi
- 2 Bhalla, S.K. : Business Ethics & Corporate Governance, Deep & Deep Publication, New Delhi
- 3 Murthy, C.S.V. : Business Ethics, Himalaya Publishing House, New Delhi

Reference Books

- 1 Gavai, A.K : Business Ethics, Himalaya Publication
- 2 Hundepar, S.G : Business Ethics & Human Values, Excel Books, New Delhi
- 3 Ghosh, Biswanath : Ethics in Management and Indian Ethos,

4 Rupami, Riya

Vikas Publishing House, New Delhi.
: Business Ethics and Corporate Governance,
Himalaya Publishing House, New Delhi.

NOTE FOR PAPER SETTER

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

Section-A:This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B:This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

DETAILED SYLLABUS

FUNDAMENTALS OF E-COMMERCE

C.No.:CH-305
Time:3 Hrs.

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

Objective: The basic objective of this course is to provide fundamental knowledge about the electronic commerce in the present age.

(Syllabus for examination to be held in Dec. 2015, 2016, 2017)

Unit-I

E-Commerce: Meaning, traditional commerce Vs E-commerce, services in E-commerce; Operating system services, developer services, data services, application services, store services, client services, barriers to E- Commerce growth in India.

Unit-II

E-Commerce Business Models: Meaning, key elements, Revenue model, E business software, types, virtual organization, concept & principle.

Unit-III

E-Marketing, I-Marketing, Market plan

E-marketing: Introduction, different approaches, tools; I-marketing: Introduction, techniques, creating a market plan, market plan elements, different aspects of market plan.

Unit-IV

Electronic money & Electronic Payment System

Electronic money, benefits, types, ACID test, ICES test, properties; Introduction to EPS, essential requirement of EPS, types, different payment systems (Debit cards, credit card, smart card, e- wallet) advantages & disadvantages.

Unit-V

Planning & Launching of Online Business

Introduction, Life cycle approach, different phases of launching online business; E- business: Introduction, concept, applications, advantages, disadvantages.

Text Books

- 1 Raydu, C.S : E-commerce, E-Business, Himalaya Publishing House, New Delhi
- 2 Dhawan, Nidhi : Introduction to E- Commerce, International Book House P. Ltd
- 3 Taneja, V & Parashar, S : E-Banking and E-commerce, Alpha Publications, New Delhi
- 4 Reynolds, Janathan : E-Business: A Management Perspective New

Delhi

Reference Books

- 1 Jaiswal, S. : Doing Business on the Internet E-Commerce (Electronic Commerce for Business); Galgotia Publication, New Delhi
- 2 Kenneth, C. Laudon et al : E-commerce Business Technology and Society, Pearson Education Publication, New Delhi
- 3 Schneider : E-commerce, Thomson Publication
- 4 Greenstein, Merylin : Electronic Commerce, Tata McGraw Hill, New Delhi

NOTE FOR PAPER SETTER

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

Section-A:This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B:This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

SEMINAR PRESENTATION

(Guidelines for examination to be held in Dec. 2015, 2016, 2017)

C.No.: BCH-306

Max. Marks: 50

Objective: The objective of seminar presentation is to judge the understanding as well as the knowledge gained by the students of the subjects being taught under semester III.

Guidelines:

1. The seminar presentation will be based upon the critical evaluation of the case study concerning course curricula of the concerned semester, to be assigned by the Teacher Incharge.
2. This presentation is to see the articulation of what is being learnt by students and to see relevance in the practical field.
3. The total marks of the presentation by the student in the class on any topic of the syllabus will be 50 marks. The breakup of marks is:-
30 Marks shall be reserved for the understanding of the subject, 20 marks for communication skills.
4. A panel of at least two faculty members to be appointed by the Principal in consultation with H.O.D of B.Com (Hons.) Course, will examine the seminar presentation and award the marks.
5. The faculty members to be appointed must have been teaching commerce classes and must have a minimum experience of 10 years of teaching at the college.
6. The marks awarded for presentation shall form part of the semester and shall be sent to Controller of Examination, University of Jammu, well in time for declaration of result.
7. Students will be divided into five groups on the basis of the area of choice for seminar presentation and the concerned subject teacher will be incharge of group for guidance regarding seminar presentation.

Remuneration

The remuneration to the faculty members to be appointed for evaluation of seminar presentation shall be given in accordance with the University rules.

B.COM (HONS.) SEMESTER-FOURTH**UNIVERSITY OF JAMMU**

Course No.	Course Title	Marks		Exam hours
		External Exams	Internal Assignment	
BCH: 401	Computer Oriented Accounting	80	20	3
BCH: 402	Income Tax Law and Practice	80	20	3
BCH: 403	Production and Operations Management	80	20	3
BCH: 404	Economic Environment Of Business	80	20	3
BCH: 405	Retail Management	80	20	3
BCH: 406	Report Writing	50		

**B.COM HONS SEMESTER-FOURTH
UNIVERSITY OF JAMMU
DETAILED SYLLABUS**

COMPUTER ORIENTED ACCOUNTING

C.No: BCH-401
Time : 3 Hrs.

Max Marks : 100
Internal Examination: 20
External Examination : 80

(Syllabus for examination to be held in May 2016, 2017, 2018)

Objective: This course is design to give an insight to various accounting packages.

Unit-I

Tally-Introduction: Objectives, features at a glance, accounting feature, financial management feature, inventory management feature, security features, accounting fundamentals, methods of accounting, primary book of accounts.

Unit-II

Starting Tally: Creation of company, Tally configuration, account voucher creation, voucher type selection, alteration of vouchers, reports, VAT computation.

Unit-III

Peachtree: Company creation, user creation, default information, chart of accounts, customers, vendors, inventory items, general journal entry, purchase orders.

Unit-IV

Purchase/Receive: Inventory, payment, quotes, sales orders, sales/invoicing, receipts, memorized transactions, global options, reports, payroll.

Unit-V

Busy: Financial accounting, multi-location, inventory management, sales and purchase order processing, outstanding reports and analysis reports.

Text Books

1 Gupta, Vikas

: Comdex Computer and Financial Accounting

with Tally 9.0, Dreamtech Press, New Delhi

Reference Books

- 1 Leon & Leon : Introduction to Computer, Vikas Publishers, New Delhi.
- 2 Leon : Fundamentals of Information Technology, Vikas Publishers, New Delhi
- 3 Kakkar & Goyal : Computer Applications in Management, New Age Pub., New Delhi

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

There shall be a practical paper carrying 100 marks out of which 50 marks shall be for external examination and 50 marks for internal examination.

**B.COM HONS SEMESTER-FOURTH
UNIVERSITY OF JAMMU
DETAILED SYLLABUS**

INCOME TAX LAW & PRACTICE

Course Code: BCH-402
Time : 3 Hrs.

Max Marks : 100
Internal Examination: 20
External Examination : 80

(Syllabus for examination to be held in May 2016, 2017, 2018)

Objective: The basic objective of this course is to provide knowledge of basic concepts and practice of income tax to the students.

Unit – I

Basic Concepts of Income Tax: Basic concept-Income, agricultural income, person, assesses, assessment year, previous year, exempted incomes u/s 10; Basis of charge-Residential status and incidence of Tax.

Unit – II

Income under the head `Salaries`: All provisions regarding computation of income under the head-salaries. Calculation of taxable income from salaries.

Unit – III

Computation of `Income from house property` and `Capital gains`

Unit – IV

Computation of income under the head `Business and Profession`

Unit – V

Computation of income under the head `Other sources` Aggregation of income, set-off and carry forward of losses, calculation of Gross total income.

Text Books

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.

Reference Books

- 1 Tuli, Arvind & Chadha Neeru : Income Tax and Wealth Tax, Kalyani Pub., New Delhi
- 2 Chandra, Goyal, Shukla : Income Tax and Practice, Pragati Prakashan, Delhi
- 3 Pagare, Dinkar : Law and Practice of Income Tax, Sultan Chand, New Delhi

Latest editions of all other books on the subject are also recommended.

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

- **This subject contains numerical problems also and therefore, 60% weightage should be given to problems demanding numerical solutions.**

**B.COM (HONS.) SEMESTER- FOURTH
UNIVERSITY OF JAMMU
DETAILED SYLLABUS**

CONTEMPORARY MANAGEMENT

Course Code: BCH-403
Time : 3 Hrs.

Max Marks : 100
Internal Examination: 20
External Examination : 80

(Syllabus for examination to be held in May 2016, 2017, 2018)

Objective: The basic objective of this course is to provide knowledge about contemporary issues in the business management & organization.

Unit-I :Introduction to Management

Concept, nature of management, Role of a manager, Relationship between management and social sciences; Types of managerial skills; Contingency approach to management, Quantitative approach to management, Behavioral approach to management.

Unit-II :Global and Comparative Management

Globalization 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-III :Knowledge Management

Concept, strategies, architecture and tools of KM; Knowledge management practices; Six Sigma- Concept, steps involved in launching six sigma and benefits derived.

Unit-IV: 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 future managers.

Unit-V: Management of Conflict and Stress Management

Concept and features of conflict, changing scenario of conflict, functional and dysfunctional conflict, stages of conflict, types of conflicts, styles of conflict resolution.

Meaning and nature of stress, sources of stress, consequences of distress, techniques to manage stress, steps to prevent stress.

Books Recommended

- 1 Rao, P. Subha : Management & Organisational Behavior, Himalaya Publishing House, New Delhi
- 2 Rao, V.S. P & Krishna, V. : Management-text and cases, Excel Book Pub., Harri New Delhi
- 3 Singh, P. Kour, R. and Singh, H : Principals of Management, Kalyani Publishers, New Delhi.
- 4 Prasad, L.M : Management ótheory and practice, Sultan Chand, New Delhi
- 5 Koontz : Principles of Management, Tata McGraw Hill, 1st Edition 2008.

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

**B.COM (HONS.) SEMESTER-FOURTH
UNIVERSITY OF JAMMU
DETAILED SYLLABUS**

PRODUCTION AND OPERATIONS MANAGEMENT

Course Code: BCH-403

Time : 3 Hrs.

Max Marks : 100

Internal Examination: 20

External Examination : 80

(Syllabus for examination to be held in May 2016, 2017, 2018)

Objectives: The objective of this course is to provide knowledge of production and operation management as production function is gaining increased prominence among all functional areas of management.

Unit-I: Introduction

Meaning and nature of production, characteristics of modern production system, recent trends in production management; Operation management-Meaning, nature and features; Production Vs. operation management.

Unit-II: Production System

History of production system, types of production system; Production planning ó Objectives, functions, factors determining production planning procedures; Production control ó Elements, functions, factors determining production control procedures; Production planning and control in different production systems.

Unit-III: Facility Location and Layout

Steps in location selection; Relative importance of location factors; Various models of site location; Meaning of plant layout; Objectives of good layout; Principles of layout; Importance of facility layout.

Unit-IV: Maintenance Management

Meaning, scope, importance; Impact of poor maintenance, types of maintenance; Planning and scheduling of maintenance- Steps and problems; Requirements of good maintenance program; Total productive maintenance-Meaning and guiding principles.

Unit-V: Material and Stores Management

Material management -Meaning, objectives and importance; Store management-Nature, importance, functions; Material handling-Meaning, objectives and factors affecting the selection of material handling equipment.

Text Books

- 1 Aswathappa, K & Bhat, K. : Production and Operation Management, Himalaya Publishing House, New Delhi
Shridhara
- 2 Gupta, C.B : Operations Management & Control, Sultan Chand pub., New Delhi
- 3 Chunawalla & Patel : Production and Operations Management, Himalaya Publishing House, New Delhi
- 4 Chary : Production and Operation Management, Tata McGraw Hill, New Delhi

References Books

- 1 Bhattacharya, D.K : Industrial Management, Vikas Publishing House, New Delhi
- 2 Banarjee, Bishwajit : Operation Management & Control, S. Chand pub., New Delhi
- 3 Telsang, Martand T. : Production Management, S. Chand pub., New Delhi
- 4 Vijay, K.C, Jain, Vipin and et al : Production and Operations Management, RBC Professional Publishing, Jaipur
- 5 Haleen, A : Production and Operations Management, Galgotia Books Pub., New Delhi

- 6 Adam Jr. Everett, E.R.J : Production and Operations Management, Prentice Hall, New Delhi
- 7 Chandra, Jagdish : Strategic Management and Operation Research, Alpha Pub. New Delhi

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions.
(Max. Marks 60)

**B.COM (HONS.) SEMESTER-FOURTH
UNIVERSITY OF JAMMU
DETAILED SYLLABUS**

ECONOMIC ENVIRONMENT OF BUSINESS

Course Code: BCH-404
Time : 3 Hrs.

Max Marks : 100
Internal Examination: 20
External Examination : 80

(Syllabus for examination to be held in May 2016, 2017, 2018)

Objective: The basic objective of this course is to provide knowledge about the Indian business environment.

Unit-I

Basic Concepts in Business Environment: Concept, significance, factors affecting business environment; Environmental analysis- Concept, process, importance and limitations.

Unit-II

Industrial Policy

Meaning, objectives of industrial policy; Brief study of industrial policy in post independence period; Industrial policy of 1991-Objectives and aspects,

Unit-III

Economic Systems and Globalization: Critical review of various economic systems.; Globalization-Nature, stages and strategies for globalization

Unit-IV

Government and Business: Role of government in regulation and development of business; Brief introduction of monetary policy and fiscal policy; FEMA and Competition Act 2003.

Unit-V

India, WTO and Trade Blocks: WTO- Objectives & functions, difference between GATT and WTO. India and WTO.

Text Books

1 Cherunilam, Francis : Business Environment-Text and Cases,

- 2 Ashwathappa, K : Himalaya Publishing House, New Delhi.
: Business Environment for Strategic Management, Himalaya Publishing House, New Delhi
- 3 Adhikari, M : Economic Environment of Business, Excel Books, New Delhi
- 4.Rosy Joshi,Sangam Kapoor. Kalyani Publishers.

Reference Books

- 1 Ghosh, P.K : Economic Environment of Business, Sultan Chand, New Delhi
- 2 Morrison, J : The International Business Environment, Palgrave
- 3 Agarwal, R : Business Environment, Excel Books, New Delhi
- 4 Bedi, S.K : Business Environment, Excel Books, New Delhi
- 5 George A. & Steiner : Business, Government and Society, Macmillan
- 6 Sheikh, Saleem : Business Environment, Pearson Publication, New Delhi
- 7 Michal, V.P : Globalization ,Liberalisation and Strategic Management, Himalaya Publishing House, New Delhi.
- 8 Sengupta, A.K : Govt. & Business, Vikas Publishers, New Delhi
- 9 Travedi, I.V and R. Jatane : Economic Environment in India, Jaipur, University Book House.
- 10 Malhotra, R.N : Economic Environment of Business, Alpha Pub., New Delhi

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

**B.COM HONS. SEMESTER-FOURTH
UNIVERSITY OF JAMMU
DETAILED SYLLABUS**

RETAIL MANAGEMENT

Course Code: BCH-405
Time : 3 Hrs.

Max Marks : 100
Internal Examination: 20
External Examination : 80

(Syllabus for examination to be held in May 2016, 2017, 2018)

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of retail marketing.

Unit-I

Introduction

Nature and scope of retailing, functions of retailing, types of retailer, difference between retailing and wholesaling; Theories of retail evolution-Cyclical and evolution theories.

Unit-II

Site Selection And Consumer Behaviour

Site selection; Consumer behaviour in retail context; Models of consumer behavior-Hathrow, Blackwell, family decision and economic man models.

Unit-III

Customer Services

Meaning of service-Product concept in retailing; Essentials of ideal service quality to customers; Service quality model- Parasuraman Zeithmal and Berry Model; CRM-Meaning ,importance and steps involved in CRM process.

Unit-IV

Retail Pricing

External factors affecting a retail price strategy; Approaches to pricing strategy- Cost oriented pricing and demand oriented pricing; Developing a retail price strategy.

Unit-V

Retailing in India

Evolution and growth of Indian retail market; Indian organized retail market; FDI in Indian organized retail sector.

Text Books

- 1 Michael, Levy and Barton, A. : Retail Management 4th Edition, Publisher, Weitz McGraw Hill Irwin
- 2 Nair, Suja R : Retail Management, Himalaya Publishing House Pvt. Ltd., New Delhi
- 3 Singh, Surjit : Retail Management-A Global Perspective, S, Chand Publication, New Delhi.
- 4 Gupta, S.L. : An Indian Perspective Text & Cases, Publisher Wisdom Publication, Delhi.
- 5 Shikh, Arif : Retail Management, Himalaya Publishing House Pvt. Ltd., New Delhi
- 6.Singh, Kuldeep : Retail Management in New Dimensions Global Vision Publishing House

Reference Books

- 1 Panda, Tapan K. : Marketing Management-Text & Cases, Indian Context Publisher, Excel Books, New Delhi
- 2 Sontakki, C.N. : Marketing Management, Kalyani Publishers, New Delhi
- 3 Kothari, Jain & Mehta : Marketing Management, Ramesh Book Depot, Jaipur.
- 4 Varshney, R.L. & Gupta, S.L. : Marketing Management-An Indian Perspective, Sultan Chand & Sons, New Delhi.
- 5 Kothari, Mehta & Sharma : Marketing Management, Publisher RBD Professional Publication, Jaipur
- 6 Chhabra, T.N. & Grover. S.K. : Marketing Management, Dhanpat Rai & Company, New Delhi
- 7 Kotler, Philip & Armstrong, Gary : Principles of Marketing, Prentice Hall of India, New Delhi.
- 8 Simon, Majaro : The Essence of Marketing, Prentice Hall of India, New Delhi
- 9 Barry, Bermen and Joel, R. : Retail Management-A Strategic Approach Evans
- 10 Rudrabasavaraj, M.N : Dynamic Global Retail Management, Himalaya Publishing House, New Delhi.
- 11 Berman : Retail Management, Pearson Pub., New Delhi
- 12 Gilbret : Retail Marketing Management, Pearson Pub.,

13 Jain, P.K

New Delhi
: Retail Management, Vayu Edu. Of India, New
Delhi

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (One question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (Two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

**B.COM (HONS.) SEMESTER-FOURTH
UNIVERSITY OF JAMMU
DETAILED SYLLABUS**

REPORT WRITING

Course Code: BCH-406

M.Marks. 50

(Guidelines for examination to be held in May 2016, 2017, 2018)

Objective: The objective of report writing by the student is to judge the understanding as well as the application of the knowledge gained.

Guidelines:

1. Every B.Com Hons. student will prepare a report before the end of the semester on the topic to be given by the concerned teacher
2. **The report will carry 50 marks divided into written report of 30 marks and 20 marks of comprehensive viva voce conducted by at least three faculty members-One class teacher and other two appointed internally by the Principal. The breakup of marks for viva-voce—10 marks for knowledge of the subject another 10 marks for communication skills.**
3. The written report will be evaluated by internal examiner who shall be appointed by the principal in consultation with H.O.D of B.Com Hons. Course.
4. The internal examiner(s) will be from commerce faculty not having less than 10 years of experience at the college.
5. There will be comprehensive viva voce of the research topic of project to be conducted by the internal examiners appointed by the college Principal as per guidelines No. 3. The marks awarded shall be sent to the Controller of Examination, University of Jammu to be added to total marks obtained by the candidate in the external exams for declaration of the final result.
6. The format of the report is given below: (not exceeding 30 pages)
 - Objectives of the topic (Area of study) undertaken
 - Growth/Progress/Policies/Practices etc.
 - Bibliography

- Results/observations and their analysis
- Annexure

Note:

Computer Typing for Project Report-Times New Roman, Font size-14 & Space-1.5.

Remuneration : The remuneration to the evaluators (for both written report and viva voce) shall be given as per University Rules.

Principals of Management, Kalyani
Singh, H Publishers, New Delhi.

- | | | | |
|----|---------------------------------|---|--|
| 4 | Prasad, L.M | : | Management ótheory and practice, Sultan Chand, New Delhi |
| 5 | Koontz | : | Principles of Management, Tata McGraw Hill, 1 st Edition 2008. |
| 6 | Chandan, J.S | : | Management concepts and strategies, Vikas Publications, New Delhi |
| 7 | Gupta, S.K. and Joshy, R | : | Human Resource Management, kalayni Publishers, New Delhi. |
| 8 | Robbins & Coulter | : | Management, Prentice Hall of India, 8 th Edition. |
| 9 | Robbins S.P & Decenzo David A. | : | Introduction of management science: Essential concepts and applications, Pearson Education. Knowledge Management; Pub. Pearson |
| 10 | Awad Elias M, Ghaziri Hassan M. | : | Education, New Delhi. |
| 11 | Reddy, B.Rathan | : | Knowledge Management; Himalaya publishing House, New Delhi. |

B.COM (HONS.) SEMESTER- FIFTH

UNIVERSITY OF JAMMU

Course No.	Course Title	Marks		Exam hours
		External Exams	Internal Assignment	
BCH: 501	Business Finance	80	20	3
BCH: 502	Contemporary Management	80	20	3
BCH: 503	Marketing Management	80	20	3
BCH: 504	International Business	80	20	3
BCH: 505	Insurance and Risk Management	80	20	3
BCH: 506	Seminar Presentation	50		

UNIVERSITY OF JAMMU
B.COM. (HONS.) FIFTH SEMESTER
BUSINESS FINANCE

C.No.: BCH- 501
Time: 3 Hrs.

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

(Syllabus for examination to be held in Dec. 2016, 2017, 2018)

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

Unit-I

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

Unit-II

Capital structure decision: EBIT, EBT analysis, factors affecting capital structure, operating and financial leverage.

Unit- III

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

Unit -IV

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

Unit-V

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

Text Books

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

Reference Books

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

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

- **This subject contains numerical problems also and therefore, 60% weightage should be given to problems demanding numerical solutions.**

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

CONTEMPORARY MANAGEMENT

C.No: BCH-502
Time : 3 Hrs.

Max Marks : 100
Internal Examination : 20
External Examination : 80

(Syllabus for examination to be held in Dec. 2016, 2017, 2018)

Objective: The basic objective of this course is to provide knowledge about contemporary issues in the business management & organization.

Unit-I :Introduction to Management

Concept, nature of management, Role of a manager, Relationship between management and social sciences; Types of managerial skills; Contingency approach to management, Quantitative approach to management, Behavioral approach to management.

Unit-II :Global and Comparative Management

Globalization 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-III :Knowledge Management

Concept, strategies, architecture and tools of KM; Knowledge management practices; Six Sigma- Concept, steps involved in launching six sigma and benefits derived.

Unit-IV: 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 future managers.

Unit-V: Management of Conflict and Stress Management

Concept and features of conflict, changing scenario of conflict, functional and dysfunctional conflict, stages of conflict, types of conflicts, styles of conflict resolution. Meaning and nature of stress, sources of stress, consequences of distress, techniques to manage stress, steps to prevent stress.

Books Recommended

- 1 Rao, P. Subha : Management & Organisational Behavior, Himalaya Publishing House, New Delhi
- 2 Rao, V.S. P & Krishna, V. : Management-text and cases, Excel Book Harri Pub., New Delhi
- 3 Singh, P. Kour, R. and Singh, H : Principals of Management, Kalyani Publishers, New Delhi.
- 4 Prasad, L.M : Management ótheory and practice, Sultan Chand, New Delhi
- 5 Koontz : Principles of Management, Tata McGraw Hill, 1st Edition 2008.

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. **(Max. Marks 60)**

UNIVERSITY OF JAMMU
B.COM. (HONS.) FIFTH SEMESTER
MARKETING MANAGEMENT

C.No.: BCH- 503
Time: 3 Hrs.

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

(Syllabus for examination to be held in Dec. 2016, 2017, 2018)

Objective: The objective of this course is to help students to understand the concept of marketing and marketing management and its applications.

Unit-I: Introduction

Meaning, difference between selling and marketing, process of marketing management, factors influencing marketing concept, components of Indian marketing environment.

Unit-II: Market Segmentation and Targeting

Meaning, benefits of market segmentation, bases for market segmentation, requisites for sound market segmentation; Meaning of market targeting, factors involving process of targeting

Unit-III: Product Planning and Related Concept

Meaning, objectives, components; Product life cycle: Meaning, stages, prospects and problems; Product innovation: Concept, steps in new product department, techniques for generating new product ideas.

Unit-IV: Marketing Channels

Meaning, classifications, factors affecting choice of distribution channel; Physical distribution: Concept and components; Identification of major channel alternatives.

Unit-V: Contemporary Issues in Marketing

- A. Social responsibility and marketing ethics
- B. Green marketing: Concept and importance

C. Rural marketing: Meaning, importance, problems and constraints in rural marketing

Text Books

- 1 Sontakki, C.N : Marketing Management, Kalyani Publishing House, New Delhi.
- 2 Panda, Tapan K. : Marketing Management Text and Cases, Excel Books Publication
- 3 Kotler, Philip E. : Marketing Management, Prentice Hall, New Delhi.
- 4 Stanton, W.J, Michael, J & Walker, B.J : Fundamentals of Marketing, McGraw Hill, Newyork.
- 5 Neelamegham, S. : Marketing in India Cases and Reading, Vikas Publication House, New Delhi

Reference Books

- 1 Varshney, R.L : Marketing Management An Indian Perspective, Sultan Chand, New Delhi
- 2 Gupta, C.B & Nair, N.R : Marketing Management, Sultan Chand, New Delhi
- 3 Chunnawala, S.A : Marketing Principles and Practices, Himalaya Publishing House, New Delhi
- 4 Bose, B.S : Marketing Management, Himalaya Publishing House, New Delhi
- 5 Dhunna, Mukesh : Marketing Management, Wisdom Publications, Delhi
- 6 Karunakaran, K. : Marketing Management Text and Cases in Indian Context, Himalaya Publishing House, New Delhi
- 7 Kothari, Mehta & Sharma : Marketing Management, RBD Professional Publication ,Jaipur
- 8 Kumar, Arun & Meenakshi, N. : Marketing Management, Vikas Pub. ,Delhi

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions **(Max. Marks 20)**.

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. **(Max. Marks 60)**

UNIVERSITY OF JAMMU
B.COM. (HONS.) FIFTH SEMESTER
INTERNATIONAL BUSINESS

C.No.: BCH- 504
Time: 3 Hrs.

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

(Syllabus for examination to be held in Dec. 2016, 2017, 2018)

Objective: The basic objective of this course is to provide the knowledge on global business environment and its functioning.

Unit I

Evolution of international business, drivers of international business, features of international business, stage of internalization, difference between domestic and international business; Approaches to international business and problems of international business.

Unit II

International Business Environment

Absolute cost advantage theory, comparative cost advantage theory, national competitive advantage theory; Factors affecting international business environment.

Unit III

WTO and FDI

Emergence of WTO, functions and objectives of WTO ; Dispute settlement mechanism, WTO and anti dumping measures; Difference between GATT & WTO, India & WTO; Meaning and forms of FDI, arguments in favour of FDI.

Unit IV

Globalization

Meaning and definitions, features and reasons of globalization of markets and investment, merits and demerits of globalization; Measures towards globalization by India.

Unit V

International Strategic Management

Concept & process of environmental scanning; Strategy of mergers and acquisitions (M&A); Restructural strategies.

Text Books

- 1 Rao, P.Subba : International Business ó Text & Cases, Himalaya Publishing House, New Delhi
- 2 Aswathappa : International Business, Tata ó Mc Graw Hill Publication
- 3 Jeevanandan, C : International Business, Sultan Chand, New Delhi
- 4 Aggarwal , O.P : International Business, Himalaya Publishing House, New Delhi
- 5 Ajani, A. Riad & Cool Karel et al : International Business Theory and Practice ,PMI Learning Private Limited, New Delhi.

Reference Books

- 1 Nag, A : International Business, Vikas Publication,Delhi
- 3 Rao, M.B and Guru, M : WTO and International Trade, Vikas Publishing House, New Delhi
- 4 Jain, P.C : International Business, RBD Professional Publishing, Jaipur
- 5 Sharma : International Business, Pearson Pub., New Delhi
- 6 Gupta and Jain : International Business Management, Alpha Pub., New Delhi

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions **(Max. Marks 20)**.

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. **(Max. Marks 60)**

UNIVERSITY OF JAMMU
B.COM. (HONS.) FIFTH SEMESTER

INSURANCE AND RISK MANAGEMENT

C.No.: BCH- 505
Time: 3 Hrs.

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

(Syllabus for examination to be held in Dec. 2016, 2017, 2018)

Objective: The basic objective of this course is to provide knowledge of insurance and risks involved.

Unit I

Introduction: Evolution of insurance business, basic nature of insurance; Underwriting practice; Hazards-Meaning and types.

Unit II

Risk Management: Basic concept of risk, classification of risks and process of risk management; Risk analysis and its importance, identification and evaluation of risk ; Risk finance and its techniques.

Unit III

Life Insurance: Economic and legal principles of Life Insurance; Life insurance Vs General insurance; Life insurance products and classification; Procedures for settlement of life insurance claims.

Unit IV

Principles of insurance: Principles of indemnity; Proximate cause; subrogation; Contribution and sharing; Regulatory provision under Insurance Regulatory Development Authority (IRDA), 1999

Unit V

Classification of various Non Life Insurance Products: Fire insurance, marine insurance, accident insurance and health insurance; Procedures for settlement for claims

Text Books

1 Panda, Ghansham : Principles of Insurance, Kalyani Publishing

- House, New Delhi
- 2 Mittal, Alka & Gupta, S.L : Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi
 - 3 Mishra, M.N & Mishra, S.B : Insurance Principles and Practice, S. Chand, New Delhi
 - 4 Gupta, P.K : Fundamentals of Insurance, Himalaya Pub., New Delhi

References Books

- 1 Periasamy, P : Principles and Practice of Insurance, Himalaya Pub., New Delhi
- 2 Rajeda : Principles of Risk Management and Insurance, Pearson Pub., New Delhi
- 3 Tripathi & Pal : Insurance-Theory and Practice, PHI Learning Pub., New Delhi
- 4 Gupta, R.C & Jain, T.C : Insurance and Risk Management, Alpha Pub., New Delhi

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions **(Max. Marks 20)**.

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. **(Max. Marks 60)**

UNIVERSITY OF JAMMU
B.COM. (HONS.) FIFTH SEMESTER
SEMINAR PRESENTATION

C.No.: BCH- 506
Time: 3 Hrs.

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

(For examination to be held in Dec. 2016, 2017, 2018)

Objective: The objective of seminar presentation is to judge the understanding as well as the knowledge gained by the students of the subjects being taught under semester V.

Guidelines

1. The seminar presentation will be based upon the critical evaluation of the case study concerning course curricula of the concerned semester, to be assigned by the Teacher Incharge.
2. This presentation is to see the articulation of what is being learnt by students and to see relevance in the practical field.
3. The total marks of the presentation by the student in the class on any topic of the syllabus will be 50 marks. The breakup of marks is:-
30 Marks shall be reserved for the understanding of the subject, 20 marks for communication skills.
4. A panel of at least two faculty members to be appointed by the Principal in consultation with H.O.D of B.Com (Hons.) course, will examine the seminar presentation and award the marks.
5. The faculty members to be appointed must have been teaching commerce classes and must have a minimum experience of 10 years of teaching at the college.
6. The marks awarded for presentation shall form part of the semester and shall be sent to Controller of Examination, University of Jammu, well in time for declaration of result.
7. Students will be divided into five groups on the basis of the area of choice for seminar presentation and the concerned subject teacher will be incharge of group for guidance regarding seminar presentation.

Remuneration

The remuneration to the faculty members to be appointed for evaluation of paper presentation shall be given according to University Rules.

B.COM (HONS.) SEMESTER- SIXTH**UNIVERSITY OF JAMMU**

Course No.	Course Title	Marks		Exam hours
		External Exams	Internal Assignment	
BCH: 601	Income Tax Planning (Non Corporate Entities)	80	20	3
BCH: 602	Corporate Tax Planning	80	20	3
BCH: 603	Fundamentals of Auditing	80	20	3
Select A Or B Group	Group A (Accounting and Taxation)	80	20	3
BCH: 604	Advanced Corporate Tax	80	20	3
BCH: 605	Accounting For Managers	80	20	3
	Group B (Finance and Taxation)	80	20	3
BCH: 606	Management of Current Assets	80	20	3
BCH: 607	Financial Instruments	80	20	3

BCH: 608	Report Writing	50		
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UNIVERSITY OF JAMMU

B.COM. (HONS.) SIXTH SEMESTER

INCOME TAX PLANNING (NON CORPORATE ENTITIES)

C.No.: BCH-601

Max. Marks = 100

Time: 3 Hrs.

Internal Assessment = 20

External Exam. = 80

(Syllabus for examination to be held in May 2017, 2018, 2019)

Objective: The objective of this paper is to provide knowledge on computation of total income and tax liability under the direct income tax laws.

Unit I

Aggregation and clubbing of incomes, set off and carry forward of losses, deductions out of gross total income, 80 C to 80 U.

Unit II

Assessment of individuals computation of gross total income, total income and tax liability.

Unit III

Assessment of HUF, partition of HUF, assessment on partition; Assessment of firm U/S 184 & 185, computation of tax under both the cases; Assessment of Association of Persons/Body of Individuals; Treatment of share of income from AOP/BOI

Unit IV

Tax planning principles: Legal and conceptual basis of tax planning, Tax evasion; Tax avoidance and tax planning; General anti-avoidance rules.

Unit V

Planning for minor's income: Planning for spouse's income; Planning for senior citizens.

Text Books

- 1 Gaur & Narang : Income Tax, Kalyani Publications
- 2 Ahuja, Girish & Gupta Ravi : Direct Taxes Bharat Law House, Pvt Ltd New Delhi

Reference Books

- 1 Aggarwal, K.K : Income Tax, Atlantic Publishers & Distributors Pvt Ltd , New Delhi
- 2 Bhagwati, Prasad : Income Tax
- 3 Tulsi, Arvind & Chadha, Dr : Income Tax and Wealth Tax, Kalyani Neeru Publishers, Delhi
- 4 Singhanian, K & Singhani, Monica : Income Tax, Various Taxman Publication, New Delhi

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

- **This subject contains numerical problems also and therefore, 60% weightage should be given to problems demanding numerical solutions.**

UNIVERSITY OF JAMMU

B.COM. (HONS.) SIXTH SEMESTER

CORPORATE TAX PLANNING

C.No.: BCH-602

Max. Marks = 100

Time: 3 Hrs.

Internal Assessment = 20

External Exam. = 80

(Syllabus for examination to be held in May 2017, 2018, 2019)

Objective: The basic objective of this course is to impart knowledge of corporate tax in India.

Unit I

Profit & Gain of Business and Profession (P&G of B &P)

Business- adventure in the nature of trade/profession; Computation of income under this head, general principles, allowable expenses (Sec 30-37), expenses expressly disallowed, deemed profits, valuation of stock, & provisions U/S 44.

Unit II

Depreciation

Meaning and principles for claiming depreciation, rules regarding computation of depreciation, various rates of depreciation on different block of assets, rules regarding additional depreciation.

Unit III

Assessment of companies-I

Residential status of company and incidence of tax; Computation of Gross Total Income of Companies; Deductions allowed out of GTI U/S 80, Set-off and carry forward of losses including unabsorbed depreciation with reference to companies.

Unit IV

Assessment of Companies -II

Computation of tax liability of companies; Meaning and applicability of Minimum Alternative Tax, (MAT), Dividend Tax; Advance payment of tax; Machinery for settlement of dispute regarding Corporate Tax.

Unit V

Tax planning for companies

Company as a preferred entity, planning for proper capital structure of company, planning via subsidiary company, planning for set off of accumulated losses of closely held companies-Sec. 79.

Text Books

- 1 Tulsi, Arvind & Chadha, Neeru : Income Tax and Wealth Tax, Kalyani Publishers
- 2 Gaur & Narang : Income Tax, Kalyani Publications
- 3 Singhania, V.K & Singhani, : Income Tax, Various Taxman Publication, New
Monica Delhi.
4. Verma, M.R. & others Novel ideas on Tax Planning, The Tax

Publishers, Jodhpur.

Reference Book

- 1 Aggarwal, K.K : Income Tax, Atlantic Publishers & Distributors Pvt. Ltd., New Delhi.
- 2 Bhagwati, Prasad : Income Tax
- 3 Ahuja, Girish & Gupta, Ravi : Direct Taxes Bharat Law House Pvt. Ltd., New Delhi.

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

This subject contains numerical problems also and therefore, 60% weightage should be given to problems demanding numerical solutions.

UNIVERSITY OF JAMMU

B.COM. (HONS.) SIXTH SEMESTER

FUNDAMENTALS OF AUDITING

C.No.: BCH 603

Max. Marks = 100

Time: 3 Hrs.

Internal Assessment = 20

External Exam. = 80

(Syllabus for examination to be held in May 2017, 2018, 2019)

Objective: The basic objective of this course is to provide the knowledge of auditing to the students.

Unit I

Introduction: Meaning, objectives, basic principles and techniques; Classification of audit, audit planning; Internal control & Internal check Vs internal audit.

Unit II

Procedure of Auditing: Audit Procedure : Vouching and verification of assets & liabilities.

Unit III

Company Auditor: Audit of limited companies; Company auditor- Qualifications & disqualifications, appointment, removal, remuneration, rights, duties and liabilities; Auditor's report-Contents and types.

Unit IV

Areas of Audit: Special areas of audit; Special features of cost audit; Tax audit and management audit; Social audit, recent trends in auditing; Basic considerations of audit in EDP environment

Unit-V

Auditing Standards: Relevant Auditing and Assurance Standards (AASs).

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Text Books

- 1 Jha, Aruna : A Student's Guide to Auditing, Taxmann
- 2 Tandon, B. N : A Handbook of Practical Auditing, S. Chand and Co. Ltd. New Delhi.
- 3 Pagare, Dinkar : Principles and Practice of Auditing, Sultan Chand and Sons, New Delhi

Reference Books

- 1 Institute of Chartered Accountants of India : Auditing and Assurance Standards, ICM, New Delhi
- 2 Gupta, Kamal & Ashok, Arora : Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi
- 3 Chatalia, S.V. : Practical Auditing, Allied Publishers Ltd., New Delhi
- 4 Sexena, R.G : Auditing-Principles and Practices, Himalaya Publishing House, New Delhi
- 5 Kumar, Pardeep, Baldev and Singh, Jagwant, Sachdeva : Auditing Theory and Practice, Kalyani Publisher, New Delhi
- 6 Sharma, T.R : Auditing Principles and Problems, Sahitya Bhawan, Agra

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

UNIVERSITY OF JAMMU

B.COM. (HONS.) SIXTH SEMESTER

REPORT WRITING

C.No.: BCH-608

Max. Marks = 50

(For examination to be held in May 2017, 2018, 2019)

Objective: The objective of report writing by the student is to judge the understanding as well as the application of the knowledge gained.

Guidelines:

1. Every B.Com (Hons.) student will prepare the report before the end of the semester on the topic to be given by the concerned teacher.
2. The report will carry 50 marks divided into written report of 30 marks and 20 marks of comprehensive viva voce conducted by at least three faculty members-One class teacher and other two appointed internally by the Principal.
3. The written report will be evaluated by internal examiner who shall be appointed by the principal in consultation with H.O.D of B.Com (Hons.) course.
4. The internal examiner(s) will be from Commerce faculty not having less than 10 years of experience at the college level.
5. There will be comprehensive viva voce of the research topic of project to be conducted by the internal examiners appointed by the college Principal as per guidelines No. 3. The marks awarded shall be sent to the Controller of Examination, University of Jammu to be

added to total marks obtained by the candidate in the external exams for declaration of the final result.

6. The format of the report is given below: (not exceeding 30 pages)
- Objectives of the topic (Area of study) undertaken
 - Growth/Progress/Policies/Practices etc.
 - Results/observations and their Analysis
 - Bibliography
 - Annexure

Note: Computer Typing for Project Report-Times New Roman, Font size-14 & Space-1.5.

Remuneration

The remuneration to the evaluators (for both written report and viva voce) shall be given as per University Rules.

ELECTIVE GROUPS (SELECT EITHER GROUP-A OR GROUP –B)

GROUP A

1. Advanced Corporate Accounting
2. Accounting For Managers

GROUP 6B

1. Management Of Current Assets
2. Financial Instruments

ELECTIVE PAPERS FOR B.COM (HONS.) IN ACCOUNTING & TAXATION

GROUP A

UNIVERSITY OF JAMMU

B.COM. (HONS.) SIXTH SEMESTER

ADVANCED CORPORATE ACCOUNTING

C.No.: BCH-604

Max. Marks = 100

Time: 3 Hrs.

Internal Assessment = 20

External Exam. = 80

(Syllabus for examination to be held in May 2017, 2018, 2019)

Objective: The objective this course is to provide understanding for preparation and presentation of accounts of Corporate entities under different situations.

Unit I

Accounting for Share: Company-Introduction and accounting for shares; Issue of shares-at par, at premium, at discount, pro-rata-allotment of shares, forfeiture and re-issue of shares; Buy back of securities-Meaning, rules and guidelines; Brief introduction of sweat equity, ESOP & right issue

Unit II

Accountig for Debentures: Issue of debentures at premium, at par, at discount; Various conditions of issue and redemption of debentures; Redemption of debentures out of capital, out of profits, purchase of debentures from open market for cancellation and investment -cum interest

and ex-interest; Determination of underwriters liability-with marked, unmarked applications, firm underwriting.

Unit III

Mergers and Acquisitions: Problems concerning amalgamation, merger and purchase; External reconstruction only.

Unit IV

Liquidation of Companies: Meaning and modes; Accounting involved in liquidation of companies; Statement of affairs; Deficiency/Surplus accounts; Liquidator's statement of the account.

Unit V

Holding Companies (Simple Problems)

Meaning of various terms like holding companies; Subsidiary companies; Consolidated Balance Sheets; Minority interest, mutual Owings, unrealised profit, Preparation of Consolidated Balance Sheet; Calculation of minority interest; Cost of control/capital reserve and unrealised profit

Text Books

- 1 Jain, S.P & Narang, K.L : Advanced Accounting, Vol.-I & II, Kalyani Publishers, New Delhi.
- 2 Shukla, M.C, Grewal, T.S & Gupta, S.C : Advance Accounts, Vol.-I & II, S. Chand Pub., New Delhi
- 3 Maheshwari, S.N & Maheshwari, S. : Advance Accounts, Vol.-I & II, Vikas Pub. New Delhi

References Books

- 1 Pillai, R.S.N, Bagavathi & Uma, S. : Fundamentals of Adv. Accounting, Vol. I & II, S. Chand Pub. New Delhi

- 2 Gangwar, Sharad & : Financial Accounting, Himalaya Publishing House, Gangwar, K. New Delhi
- 3 Rajasekaran : Financial Accounting, Pearson Pub., New Delhi
- 4 Singhal & Roy : A Text Book of Financial Accounting, Vayu Education of India, New Delhi
- 5 Banerjee : Financial Accounting-Concepts, Analysis, Methods and Uses, PHI Learning Pub. New Delhi
- 6 Bhatia and Arora : Financial Accounting, Alpha Pub., New Delhi
- 7 Gupta : Financial Accounting for Management, Pearson Pub., New Delhi
- 8 Mehra & Pankaj : Accounting in Corporate Business, Alpha Pub., New Delhi

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

- **This subject contains numerical problems also and therefore, 60% weightage should be given to problems demanding numerical solutions.**

B.COM. (HONS.) SIXTH SEMESTER

ACCOUNTING FOR MANAGERS

C.No.: BCH-605

Max. Marks = 100

Time: 3 Hrs.

Internal Assessment = 20

External Exam. = 80

(Syllabus for examination to be held in May 2017, 2018, 2019)

Objective: To provide the students about the knowledge of using costing data for planning, control and decision making.

Unit I

Nature and scope of Management Accounting, difference between cost accounting and financial accounting, importance of management accounting; Installation of management accounting system, emerging issues in management accounting.

Unit II

Ratio Analysis: Meaning, nature, guidelines, significance of ratios; Classification of ratios; Calculation of various ratios-Short term and long term solvency ratios, activity ratios, profitability ratios.

Unit III

Cash Flow Statement: Meaning, components, difference between fund flow and cash flow statements, preparation of cash flow statement as per revised accounting standard-3.

Unit IV

Budgeting: Meaning, objectives, merit and limitations of budgetary control; Zero based budget;

Preparation of cash budget, production & cost of production budget.

Unit-V

Marginal cost: Meaning, features; Marginal costing Vs absorption costing; Cost-volume-profit analysis; Break even analysis; Margin of safety, angle of incidence.

Text Book

- 1 Sharma, R.K, Gupta S.K : Management Accounting, Kalyani Publishing House, New Delhi
- 2 Arora ,M.N : Management Accounting, Himalaya Publishing House, New Delhi
- 3 Saxena, V.K & Vashist, C.D : Advance Cost and Management Accounting-Text, Sultan Chand Pub., New Delhi
- 3 Saren, V.K & Vashist, C.D : Advance Cost and Management Accounting-Text, Sultan Chand, New Delhi
- 4 Garrison, Ray H. & Noreen, Eric W : Managerial Accounting, Tata McGraw, New Delhi

Reference Books

- 1 Khan, M.Y & Jain, P.K : Management Accounting, Tata McGraw, New Delhi
- 2 Lal ,Jawahar : Accounting for Manager, Tata McGraw, New Delhi
- 3 Maheshwari, S.N : Management Accounting, Shri Mahabir Depot, New Delhi
- 4 Panday, I.M : Management Accounting, Vikas Publishing House, New Delhi
- 5 Rathan, P.V & Lalitha : Management Accounting & Financial Analysis, Kitab Mahal Publishers
- 6 Horgreen& Gary : Introduction of Management Accounting, Prentice Hall of India, New Delhi
- 7 Bhattacharya : Management Accounting, Pearson Pub., New Delhi

- 8 Singhvi & Bodhan : Management Accounting-Text and Cases, PHI Learning Pub., New Delhi
- 9 Bhatia and Arora : Advance Management Accounting, Alpha Pub., New Delhi

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

- **This subject contains numerical problems also and therefore, 60% weightage should be given to problems demanding numerical solutions.**

ELECTIVE PAPERS FOR B.COM (HONS.)IN FINANCE & TAXATION

GROUP –B

UNIVERSITY OF JAMMU

B.COM. (HONS.) SIXTH SEMESTER

MANAGEMENT OF CURRENT ASSETS

C.No.: BCH 606

Max. Marks = 100

Time: 3 Hrs.

Internal Assessment = 20

External Exam. = 80

(Syllabus for examination to be held in May 2017, 2018, 2019)

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

Unit I

Working Capital Management: Concept of working capital, need for working capital, permanent and fluctuating working capital, determinants of working capital.

Unit II

Management of cash and marketable securities

Introduction, motives for holding cash, determining cash need, managing cash collections and disbursements; Marketable securities: Meaning, characteristics and types; Investing surplus cash in marketable securities: Selection criteria.

Unit III

Inventory Management

Meaning and nature of inventories, need to hold inventories, objectives of inventory management; Inventory management techniques- ABC analysis and EOQ model; Various stock levels and concepts: Maximum, minimum, safety, re-order and reorder quantity (numerical problems also)

Unit-IV

Receivables Management

Introduction, credit policy: Nature and goals; Optimum credit policy-Marginal cost profit analysis; Credit policy variables-Credit standard, credit terms and collection policy and procedures.

Unit V

Financing for Working Capital

Introduction; Various sources of financing working capital: Accruals, trade credit, , bank credit, short term loans from financial institutions ,public deposits, commercial paper and factoring.

Text Books

- 1 Pandey, I. M. : Financial Management ,Vikas Publications , Delhi
- 2 Van, Home : Financial Management and Policy, Pearson Education, Delhi
- 3 Sharma, Deeraj : Working Capital Management, Himalaya Publishing House, New Delhi.
- 4 Bhalla, V.K ; Working Capital Management, Anmol Publications, New Delhi

Reference Books

- 1 Khan and Jain : Financial Management, Tata McGraw Hill, New Delhi
- 2 Prasanna ,Chandra : 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 Tulsain, P.C : Financial Management, Sultan Chand, New Delhi
- 6 Rathnam, P.V & : Management & Financial Analysis, Kitab Mahal
Lalitha Publishers, New Delhi
- 7 Knott, G. : Financial Management, Palgrave.

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

UNIVERSITY OF JAMMU

B.COM. (HONS.) SIXTH SEMESTER

FINANCIAL INSTRUMENTS

C.No.: BC H-607

Max. Marks = 100

Time: 3 Hrs.

Internal Assessment = 20

External Exam. = 80

(Syllabus for examination to be held in May 2017, 2018, 2019)

Objective: The objective of this course is to acquaint the students with the various sources of long term finance.

Unit I

Equity Shares As Source Of Finance

Concept of shares and stock, characteristics of shares and stock, potentiality of equity shares as a source of corporate finance; Management of equity shares, management of rights, buy-back of shares, sweat equity.

Unit II

Preferred Shares And Debentures As A Source Of Finance

Preferred shares: Features, potentiality of preferred share as a source of corporate finance and management of preferred shares; Debentures: Characteristics, types, potentiality of debentures as a source of corporate finance and management of long-term debt.

Unit III

Term Loans As A Source Of Finance

Term loans: Features, economic potentiality of term loans as a source of corporate finance, negotiating effective term loan arrangements, rating of debt instruments.

Unit IV

Lease Financing

Nature of lease financing, types of lease financing, essential elements of leasing, potentiality of lease financing as a source of corporate finance, leasing in India.

Unit V

Venture Capital

Nature of venture capital, dimensions of venture capital, functions of venture capital, methods of venture capital financing, arena, venture capital in India, regulatory framework of venture capital in India

Text Books

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

Reference Books

- 1 Aggarwal, N.P : Finance Management, RBD Professional
and Mishra, P.K Publications, Jaipur.
- 2 Khan and Jain : Financial Management, Tata McGraw

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

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of 12 marks each and the student will have to attempt any five questions.

(Max. Marks 60)