

UNIVERSITY OF JAMMU

B.COM (HONS.) THIRD SEMESTER (CBCS)

SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM

Course	Course Number	UGC classification	Credit	Total	Total credit
Corporate Accounting	UBHTC301	C-5	4+2	6	28
Production and Operations Management	UBHTC302	C-6	4+2	6	
International Business	UBHTC303	C-7	4+2	6	
Any One of the following E- Commerce Computerized Accounting	UBHTS304 UBHTS305	SEC-1	4	4	
Any one of the following Cyber Crimes & Laws Security Exchange Board of India Foreign Exchange Management Act	UBHTGE306 UBHTGE307 UBHTGE308	GE-3	6	6	

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

CORPORATE ACCOUNTING

C. No. UBHTC301 (6 Credits)	Max Marks	=100
Credit: 6	Internal Assessment	= 20
Time: 2.30 Hrs.	External Exam.	= 80

OBJECTIVE: The contents of the paper 'Corporate Accounting' have been designed to impart basic knowledge of various aspects of accounting of corporate world.

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 FOR 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

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).

TEXT BOOKS

- 1 Jain, S.P & Narang, K.L : Corporate Accounting, 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

4. Mehra & Pankaj : Accounting in Corporate Business, Alpha Pub., New Delhi.

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

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.

60% weightage should be given to problems demanding practical solution

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

PRODUCTION AND OPERATIONS MANAGEMENT

C.No:UBHTC302
Credit: 6
Time: 2.30 Hrs.

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

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

OBJECTIVES: The objective of this course is to provide knowledge of production and operation management as these functions are gaining increased prominence among all functional areas of management.

UNIT-I: INTRODUCTION

Meaning & features of production and operation management; Scope of production and operation management; Distinction between production and operations management; Emerging role of production and operation manager; Recent trends in production / operation management.

UNIT-II: STRATEGIC OPERATION MANAGEMENT

Nature of strategic management; Need to understand strategic management; Steps of strategic management; Role and importance of operation management in strategic management; Elements of production/operation strategy; Difference between manufacturing and service operations; Key challenges facing operations manager.

UNIT-III: PRODUCTION TECHNOLOGY AND TECHNOLOGY MANAGEMENT

Understanding the meaning of technology in production; Role of technology in production and operations management; Classification of technology; Factors affecting selection of technology; Areas of technology; Guidelines to implement technologies; Economic analysis of automation alternatives.

UNIT-IV: 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-V: MAINTENANCE MANAGEMENT

Meaning, scope, importance, impact, types of maintenance planning and scheduling of maintenance; Trends in maintenance; Requirements of good maintenance program; Elements, advantages and limitations of preventive maintenance.

TEXT BOOKS

- 1 Aswathappa, K & Bhat K. : Production and Operations Management, Himalaya Publishing House, New Delhi
- 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 Mc Graw 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

The external examination shall consist of three sections:

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 (HONS.) SEMESTER- THIRD (CBCS)
INTERNATIONAL BUSINESS

C.No.: UBHTC303

Credit: 6

Time: 2.30 Hrs.

Max. Marks = 100

Internal Assessment = 20

External Exam. = 80

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

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

UNIT I: INTRODUCTION

Evolution of international business, scope of international business; International business contrasted with domestic business - Complexities of international business; Modes of entry into international business.

UNIT II: INTERNATIONAL BUSINESS ENVIRONMENT

International business environment: National and foreign environments and their components - Economic, cultural and political-legal environments; Global trading environment - Recent trends in world trade in goods and services; Trends in India's foreign trade.

UNIT III: THEORIES OF INTERNATIONAL TRADE

Theories of international trade ; Commercial policy instruments-Tariff and non-tariff measures; Balance of payment account and its components; WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF; Regional Economic Co-operation: Forms of regional groupings.

UNIT IV: INTERNATIONAL FINANCIAL ENVIRONMENT

International financial system and institutions; Foreign exchange markets, spot market, spot rate quotations, bid ask spreads, trading in spot market, cross exchange rates ; Forward market rate, long and short forward position, forward premium and discount, arbitrage, hedging and speculation.

UNIT V: INTERNATIONAL BUSINESS OPERATIONS

Foreign investments: Types and flows; Foreign investment in Indian perspective; International business operations: Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiation.

SUGGESTED READINGS

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: Tata McGraw-Hill.

2. Johnson, Derbe, and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Rutledge.
3. Cherunilam, Francis. International Business: Text and Cases. Prentice Hall of India Ltd.
4. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
5. Justin, Paul. International Business. Prentice Hall of India Ltd.
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. RBI. Report on Currency & Finance, Various Issues.
8. Griffin, Ricky W. and Michael W. Pustay. International Business - A Managerial Perspective. Prentice Hall.
9. V Sharan, International Business, Pearson Education.
10. Bennett, Roger. International Business. Delhi: Pearson. 11. UNCTAD Reports. 12. WTO, Annual Report, various issues.

Note: Latest edition of text books may be used

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

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 (HONS.) SEMESTER- THIRD (CBCS)

E-COMMERCE
(Skill Enhancement Course)

C.No.: UBHTS304

Credit: 4

Time: 2.30 Hrs.

Max Marks : 100

Internal Assessment : 20

External Exam. : 80

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

OBJECTIVES: To provide knowledge to students about use of e commerce in the day to day business world.

UNIT- 1: 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 electronic 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 over view 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-COMMENCE

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.

BOOKS RECOMMENDED

1. Ravi Kalakota and Andrew B. Whinston, Electronic Commerce, Pearson Education
2. Efraim Turban, David King ,Jae Lee, Dennis Viehland, Electronic Commerce 2004- A Managerial Perspective ,Pearson Education.

3. Agrawala, Kamlesh N., Lal .Amit and Agarwala , Deeksha , Business on the Net :An Introduction to the Whats and Hows of e-commerce , Macmillan India Ltd.
4. Bajaj, Deobyani Nag E-commerce New Delhi : Tata McGraw Hill Company.
5. Turban, E., ET.AL. Electronic Commerce: A Managerial Perspective . Pearson Education, Asia.
6. Diwan , Prag and Sharma, Sunil . Electronic Commerce – A Manager’s Guide to e – Busniess . Delhi : Vanity Books International.
7. Dietel, Harvey M. Dietel, Paul J., and Steinbuhler, ,Kate, 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 , David, Understanding Electronic Commerce ,New Delhi: Prentice Hall of India Private Ltd.
10. Whitely, David , e – Commerce , New York : McGraw Hill.

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

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 (HONS.) SEMESTER- THIRD (CBCS)

COMPUTERISED ACCOUNTING

(Skill Enhancement Course)

C.No: UBHTS305
Credit: 4
Time: 2.30 Hrs.

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

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

OBJECTIVE: This course is design to give a practical training of using some prominent 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, and primary book of accounts.

UNIT-II

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

UNIT-III

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

UNIT-IV

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

UNIT- V

Set up accounting records for a service company by entering the charts of accounts and and beginning balances and transactions

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

The external examination shall consist of three sections:

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 (HONS.) SEMESTER- THIRD (CBCS)

CYBER CRIMES & LAWS

(Generic Elective)

C. No: UBHTGE306
Credit: 6
Time: 2.30Hrs.

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

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

OBJECTIVE: This paper intends to create an understanding towards the cyber crimes and to familiarise the students with the application of cyber laws.

UNIT-1

Definition of Cyber crime & Computer related crimes; Classification & differentiation between traditional crime and cyber crimes; Types of cyber crimes- Data theft, Hacking, Spreading virus & Worms , Phishing, Cyber stalking/Bullying , Identity theft & impersonation, Credit card & Online banking frauds, Cyber defamation, Defacement, Illegal online selling & Gambling, Cyber terrorism ,Software Piracy & illegal downloading .

UNIT-II

Reasons for cyber crimes; Cyber criminal mode and manner of committing cyber crime;
Prevention of cyber crimes & frauds; Investigation of cyber crimes

UNIT-III

Introduction to Cyber Laws – In Indian context: Information Technology Act -2000, Amendments made in the Indian IT Act 2000, Positive aspects of the IT Act 2000, The weak areas of the IT Act 2000, Challenges to Indian Law and cybercrime scenario in India; Cybercrime and punishment

UNIT-IV

Cyber Law in international perspective- EDI : Concept and legal Issues; UNCITRAL Model Law; Electronic signature Law's of major countries ; Cryptography laws ; Cyber Law's of major countries ; EU Convention on cyber crime

UNIT-V

E-commerce and Laws in India- Digital/ Electronic signature in Indian Laws ; E-Commerce; Issues and provisions in Indian Law ; E-Governance;-Concept and practicality in India; E-Taxation issues in cyberspace ; E-Contracts and its validity in India; Cyber tribunal & appellate tribunal.

SUGGESTED READINGS

1. Efraim Turban, Jae Lee, King, David, and HM Chung, Electronic Commerce-A Managerial Perspective, Pearson Education
2. Joseph, P.T., E-Commerce-An Indian Perspective, PHI
3. Chaffey, Dave, E-business and E-commerce Management, Pearson Education.
4. Painttal, D., Law of Information Technology, Taxmann Publications Pvt. Ltd., New Delhi.
5. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., E-business and E-commerce for managers, Pearson Education.
6. Brian, Craig, Cyber Law: The Law of the Internet and Information Technology, Pearson Education
7. Sharma J. P, and Sunaina Kanojia, Cyber Laws, Ane Books Pvt Ltd, New Delhi.

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

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 (HONS.) SEMESTER- THIRD (CBCS)

SECURITIES EXCHANGE BOARD OF INDIA

(Generic Elective)

C. No: UBHTGE307

Credit: 6

Time: 2.30 Hrs.

Max Marks =100

Internal Assessment =20

External Exams= 80

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

OBJECTIVE: To acquaint the students with the working of SEBI.

UNIT 1: ESTABLISHMENT OF THE SECURITIES AND EXCHANGE BOARD OF INDIA

Establishment and incorporation of Board; Management of the Board; Term of office and conditions of service of Chairman and members of the Board ; Removal of member from office; Meetings ; Officers and employees of the Board.

UNIT –II: POWERS AND FUNCTIONS OF THE BOARD

Functions of board; Board to regulate or prohibit issue of prospectus, offer document or advertisement soliciting money for issue of securities ;Collective investment scheme ; Power to issue directions ; Investigation ; Cease and desist proceedings.

UNIT-III: REGISTRATION CERTIFICATE & PROHIBITION OF MANIPULATIVE AND DECEPTIVE DEVICES

Registration of stock brokers, sub-brokers, share transfer agents, etc.; Prohibition of manipulative and deceptive devices; Insider trading and substantial acquisition of securities or control

UNIT-IV: FINANCE, ACCOUNTS AND AUDIT

Grants by the Central Government; Fund - Accounts and audit

UNIT-V: PENALTIES AND ADJUDICATION

Penalty for failure to furnish information, return, etc.; Penalty for failure by any person to enter into agreement with clients ;Penalty for failure to redress investors' grievances ; Penalty for certain defaults in case of mutual funds ; Penalty for failure to observe rules and regulations by an asset management company ; Penalty for default in case of stock brokers; Penalty for insider trading ; Penalty for non-disclosure of acquisition of shares and takeovers ; Penalty for fraudulent and unfair trade practices; Penalty for contravention where no separate penalty has been provided; Establishment of Securities Appellate Tribunals .

TEXT BOOKS

- | | | | |
|---|------------------------------------|---|--|
| 1 | Taxman | : | SEBI Manual, 2016. |
| 2 | Taxman | : | Corporate Laws, 2016. |
| 3 | Ravi Puliayani and Mahesh Puliyani | : | Manual of SEBI Act, Rules, Regulation, Guidelines etc, |

- 2015.
- 4 Bharat's : Manual of SEBI Act, Rules, Regulation, Guidelines, Circulars Etc, 2013.
- 5 Kondaiah J : Securities Law, 2015.

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

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 (HONS.) SEMESTER- THIRD (CBCS)
FOREIGN EXCHANGE MANAGEMENT ACT

(Generic Elective)

C. No: UBHTGE308
Credit: 6
Time:2.30 Hrs.

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

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

OBJECTIVES: To impart fundamental knowledge about Foreign Exchange Management Act

UNIT-1: INTRODUCTION

Objectives of FEMA,1999, Definitions-Appellate tribunal, authorized person, Bench, capital account transaction, foreign currency, foreign security, import, person, FDI Policy

UNIT-II: REGULATION AND MANAGEMENT OF FOREIGN EXCHANGE

Holding of foreign exchange, etc.; Current account transactions; Capital account transactions; Export of goods and services; Realisation and repatriation of foreign exchange; Exemption from realization and repatriation in certain cases.

CHAPTER III- AUTHORISED PERSON

Authorised person; Reserve Bank's powers to issue directions to authorized person; Power of Reserve Bank to inspect authorised person.

CHAPTER IV-CONTRAVENTION AND PENALTIES

Compounding of offence; Penalties and enforcement; Enforcement of the orders of adjudicating authority.

UNIT-V: ADJUDICATION & APPEALS

Appointment of adjudicating authority; Appeal to special director; Establishment of appellate tribunal; Appeal to high court; Powers and functions of Directorate of Enforcement

TEXT BOOKS

- 1 Sarvaria SK : Commentary on the Foreign Exchange Management Act, 2015.
- 2 Universal Law Publishing : The Foreign Exchange Management Act 1999, 2016.
- 3 Taxman : Foreign Exchange Management Act with Rules, 2015.
- 4 Taxman : Foreign Exchange Management Manual, 2015.

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

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 (HONS.) FOURTH SEMESTER

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

Course	Course Number	UGC classification	Credit	Total	Total credit
Cost Accounting	UBHTC401	C-8	4+2	6	28
Insurance and Risk Management	UBHTC402	C-9	4+2	6	
Direct Tax Laws-1	UBHTC403	C-10	4+2	6	
Any One of the Following Stock Market Operations Retail Management	UBHTS404 UBHTS405	SEC-2	4	4	
Any One of the Following Corporate Laws Indian Economy Project Management	UBHTGE406 UBHTGE407 UBHTGE408	GE-4	6	6	
					28

UNIVERSITY OF JAMMU
B.COM. (HONS.) FOURTH SEMESTER (CBCS)

COST ACCOUNTING

C.No: UBHTC 401
Time: 2.30 Hrs.

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

OBJECTIVE: To provide knowledge to students about use of accounting data for cost ascertainment, cost control and managerial decision making.

(Syllabus for examination to be held in May 2018, 2019, 2020)

UNIT-I

Introduction: Meaning, objectives; Difference between cost accounting and financial accounting; Elements of cost; Classification of cost; Installation problems in effective costing system; Preparation of cost sheet and tenders; Expenses included and excluded from cost sheet; Types of expenses.

UNIT-II

Accounting for Materials and Labour

Material Cost

Meaning of material control; Need, duties and responsibility of storekeeper; EOQ and various stock levels; Methods of pricing of material issue - FIFO, LIFO and weighted average method.

Labour Cost

Methods of remuneration; Concept and treatment of idle time; Calculation of remuneration under time wage system, piece wage system, Halsey plan and Rowan plan; Labour turnover

UNIT-III

Overheads: Meaning, classifications, apportionment and absorption of overheads; Calculation of factory overheads rates - machine hour rate and labour over rate; Problems on apportionment of overheads; Over and under absorption of overheads.

UNIT-IV

Job costing- Meaning, features and preparation of job cost sheet

Contract costing- Meaning, features and preparation of Contract account ; Treatment of profit on incomplete contracts, work-in progress.

UNIT-V

Process Costing: Meaning, features, distinction between job costing and process costing; Preparation of process account - Treatment of normal loss and abnormal gain ; Joint and Bye product costing; Inter process profit

REFERENCES

- 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. and Bhgavati, V. : Cost Accounting, Pub. S. Chand & Co. Ltd, New Delhi.
- 5 Iyengar, S.P. : Cost Accounting, Sultan Chand & Sons, New Delhi
- 6 Pareek, Govid & Khandelwal, M.C : Cost & Management Accounting, RBD Professional Publication, Jaipur
- 7 Made ,Gowda : Cost Accounting, Himalaya Publishing House, New Delhi.
- 8 Rathnam, P.V. : Cost Accounting- Theory, Problems and Solutions, Himalaya Publishing House, New Delhi

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

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

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

UNIVERSITY OF JAMMU
B.COM. (HONS.) FOURTH SEMESTER (CBCS)

INSURANCE AND RISK MANAGEMENT

C.No.: UBHTC 402
Credit: 6
Time: 2.30 Hrs.

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

(Syllabus for examination to be held in May 2018, 2019,2020)

OBJECTIVE: The main objective of this subject is to make the students familiar with risk , insurance, insurance contract and types of insurance

UNIT I

Introduction: Evolution of insurance business, basic nature of insurance; Function of insurance, general principles of insurance contract; Classification of insurance; Hazards-Meaning and types.

UNIT II

Risk Management: Basic concept of business risk; Major type of business 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; Life insurance death claim.

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; Social security and Retirement benefits ;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

The external examination shall consist of three sections:

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. (HONS.) FOURTH SEMESTER (CBCS)

DIRECT TAX LAW - 1

C.No: UBHTC 403
Credit: 6
Time: 2.30 Hrs.

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

(Syllabus for examination to be held in May 2018, 2019, 2020)

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 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 (excluding exemptions).

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`

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` & 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

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

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.

60% weightage should be given to problems demanding numerical solutions

Latest editions of all books on the subject are also recommended

UNIVERSITY OF JAMMU
B.COM. (HONS.) FOURTH SEMESTER (CBCS)

STOCK MARKET OPERATIONS

(Skill Enhancement)

C.No: UBHTS 404
Credit: 4
Time : 2.30 Hrs.

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

(Syllabus for examination to be held in May 2018, 2019, 2020)

OBJECTIVE: This course aim at giving a comprehensive understanding of stock market operations in terms of structure, trading and settlement procedures, instruments, processes and related components as also emerging challenges in the area.

UNIT I: History of stock exchanges; Regulation of stock exchanges; Securities and Contract Regulation Rules, 1957; SEBI Act ó Recent amendments.

UNIT II: Securities Exchange; Structured markets; Investors interests; SEBI guidelines; National and stock exchange; NSE operations; Central depository system; Listing of securities.

UNIT III: Listing on the stock exchange: Introduction; listing requirements- eligibility, NRI investment, Capital market open to foreign funds; Listing agreement.

UNIT IV: Stock market operations and functions; Specified groups- customerø orders trading ring-block book- contract note- settlement in specified list; J.S. Varma committee recommendations; Dhanuka committee report.

UNIT V: Trading in the stock market- trading and settlement; Speculative traders vs. genuine investors; Types of speculators; Brokers charges ódelivery/payment; Settlement procedure; National trade comparison and reporting system; Emerging role of stock exchanges.

BOOKS RECOMMENDED

1. Bhole, L. M., Financial Institutions and Markets, Tata McGraw Hill Company Ltd., New Delhi
2. Bhole, L. M. (2000), Indian Financial System, Chugh Publications, Allahabad.
3. Edminster, R. O, Financial Institutions, Markets and Management, McGraw Hill, New York.
4. Goldsmith, R. W., Financial Structure and Development, Yale, London.
5. Hanson, J. A. and S. Kathuria (Eds.), India, A Financial Sector for The Twenty-first
6. Century, Oxford University Press, New Delhi.

7. Johnson, H. J. (1993), Financial Institutions and Markets, McGraw Hill, New York.
8. Khan, M. Y. (1996), Indian Financial System, Tata McGraw Hill, New Delhi.

SUGGESTED READINGS

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

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

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. (HONS.) FOURTH SEMESTER (CBCS)
RETAIL MANAGEMENT
(Skill Enhancement)

C.No: UBHTS 405
Credit: 4
Time: 2.30 Hrs.

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

(Syllabus for examination to be held in May 2018, 2019, 2020)

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

UNIT- I

Retail management: Meaning, definition, features; Main drivers of retailing in India; Theories of retail change: Environmental, cyclical and conflict theories; Functional activities of retailing; Changing scenario of retail; Retail management: Steps involved in retail management.

UNIT- II

Classification of retailers: Kinds of retail institutions and their relative advantages and disadvantages (sole proprietorship, partnership, joint venture, limited liability companies, independent chains, franchises, departmental, speciality and discount stores).

UNIT III

Consumer buying behaviour, buying process, Engel-Kollat-Blackwell (EKB) model and Sheth's model of consumer behaviour; Retail market segmentation: Meaning, benefits; Strategies for penetration of new markets, Growth strategies, Retail value chain.

UNIT- IV

Market targeting, retail locations, store planning: Design and layout; Process for selection of location, factors deciding store design, space mix, store layout, budgeting for merchandise; Relationship marketing strategies, CRM, Retail marketing mix, Retail communication mix, POP displays.

UNIT V

Retail channels, store channels, catalogue channels, electronic channels, universal product code; Point of sale terminals; Radio frequency identification (RFID); Self check out system; E-tailing, Challenges faced by the 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

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

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. (HONS.) FOURTH SEMESTER (CBCS)
CORPORATE LAW

(Generic Elective)

C.NO: UBHTGE 406
Credit: 6
Time: 3 Hrs.

Max Marks = 100
Internal assessment = 20
External exam. = 80

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

OBJECTIVE: The basic objective of this course is to provide the knowledge of concepts of corporate laws to the students.

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; Salient features of Companies Act-2013.

UNIT-II: DOCUMENTS

Memorandum of Association: Meaning, contents and procedure for alteration of memorandum of association; Doctrine of Ultra Vires, Constructive notice, Alter Ego; Articles of association: Meaning, contents and its alteration; Doctrine of indoor management; Prospectus :Meaning and contents.

UNIT-III: APPOINTMENT OF DIRECTORS & MANAGING DIRECTOR

Appointment of directors; Qualifications, powers, duties and liabilities of directors; Removal of directors; Legal provisions relating to remuneration; Appointment of managing director ; Functions of company secretary.

UNIT-IV: MEETINGS & WINDING UP OF A COMPANY

Meaning, essentials of a valid meeting; Legal provision pertaining to statutory meeting, annual general meeting and extra ordinary general meeting; ;Postal Ballot, E-Voting; 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

Modes of winding up- Winding up by the court, grounds on which a company may be wound up by the court, who may file petition for winding up, jurisdiction of court for entertaining winding up petition; Voluntary winding up; Kinds of voluntary winding up ; Creditorsø voluntary winding up; Distinction between Membersø and Creditorsø voluntary winding up; Powers of the court to intervene in voluntary winding up

BOOKS RECOMMENDED

- 1 Chawla and Garg : 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, Harpal : Indian Company Law, Galgotia Publishing Company
- 5 Kapoor ,N.D. : A Book of Company Law, Sultan Chand Publications
- 6 Bagrial, A.K. : Company Law, Vikas Publishing House, New Delhi

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

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. (HONS.) FOURTH SEMESTER (CBCS)

INDIAN ECONOMY

(Generic Elective)

C. No. UBHTGE 407
Credit: 6
Time: 2.30 Hrs.

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

(Syllabus for examination to be held in May 2019, 2020, 2021)

OBJECTIVES: To familiarize the students with basic issues of economic development and different facets of development.

UNIT 1: BASIC ISSUES IN ECONOMIC DEVELOPMENT

Concept and measures of economic development and underdevelopment, features of Indian economy, Population growth and its impact on Indian economy, Role of human resource in economic development.

UNIT-II: POLICY REGIMES

Economic reforms since 1991, Privatization and globalization and its impact on Indian economy since 1991; Changes in policy perspectives on the role of industrial framework after 1991; Black money and its eradication; Demonetization and its impact on Indian economy .

UNIT-III: NATIONAL INCOME IN INDIA

Concept of NI, NNP, GDP; National income estimates during post independence period; Rate of growth of national income in India; Causes of slow growth of national income in India; Suggestions to raise the level and growth rate of national income in India.

UNIT-IV: CAPITAL FORMATION AND ECONOMIC DEVELOPMENT IN INDIA

Meaning of capital formation, significance of capital formation in economic development in India; Process of capital formation in India; Causes of low rate of capital formation in India and measures of increase the rate of capital formation in India.

UNIT-V: RURAL DEVELOPMENT PROGRAMMES AND NEW INITIATIVES

Rural development programmes presently being implemented in India: MNREGA, Pradhan Mantri Gram Sadak Yojana, Swarn Jayanti Gram Swarojgar Yojana, Make in India concept, Skill development initiatives, Digital India.

TEXT BOOKS

1. Mishra and Puri, Indian Economy, Himalaya Publishing House.
2. IC Dhingra, Indian Economics, Sultan Chand and sons.
3. Gourav Dutt and KPM Sundarum, Indian Economy, S. Chand and company.
4. Bhagwati,j. and Desai, p. India: Planning for industrialization, OUP,CH 2.
5. Dhar, P K Indian Economy ,Kalyani Publishers.

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

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. (HONS.) FOURTH SEMESTER (CBCS)

PROJECT MANAGEMENT
(Generic Elective)

C. N: UBHTGE 408
Credit: 6
Time: 2.30 Hrs.

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

(Syllabus for examination to be held in May 2018, 2019,2020)

OBJECTIVE: To enable the student to evolve a suitable framework for the preparation, appraisal, monitoring and control and hedge risk of industrial project.

UNIT 1

Introduction, concept of project, meaning and nature of project management; Basic phases of project management; Relevance of social cost benefit analysis; Identification of investment opportunities; Pre-feasibility studies.

UNIT II

Project preparation - Technical feasibility, estimation of costs, demand analysis and commercial viability, risk analysis, collaboration arrangements; Financial planning; Estimation of fund requirements, sources of funds, Loan syndication for the projects; Tax considerations in project preparation and the legal aspects.

UNIT III

Project appraisal, business criterion of growth, liquidity and profitability, social cost benefit analysis in public and private sectors, investment criterion and choice of techniques; Estimation of shadow prices and social discount rate.

UNIT-IV

Project finance -Source of development finance, institutional finance to entrepreneurs, working capital management, incentives, subsidies.

UNIT V

Project management monitoring and control; SWOT analysis; Cost and time management issues in project planning and management; Post évaluation

TEXT BOOKS

1 Prasanna Chandra : Projects ó Planning, Analysis, Selection, Implementation & Review

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

REFERENCE BOOKS

- 1 Aggarwal, N.P and : Finance Management, RBD Professional Publications, Mishra, P.K 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

The external examination shall consist of three sections:

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.