

UNIVERSITY OF JAMMU

MASTER DEGREE PROGRAMME IN COMMERCE

TWO-YEAR M.COM. PROGRAMME

UNDER NATIONAL EDUCATION POLICY- 2020

Course-wise Details

SEMESTER – I									
S. No.	Course No.	Course Title	No. of Credits	Credits Level	Credit Points	Course Type (Core/ Elective)	Marks (Theory/ Practical)	Nature of Course (Global/ National/ Regional/ Skill)	Research Project/ Summer Internship/ Dissertation
1.	P2COPC100	Viva-Voce	2	--	--	Core	Practical-50	--	--
2.	P2COTC101	Organisational Behaviour	4	6.5	26	Core	Theory-100	Global	--
3.	P2COTC102	Business Research Methods	4	6.5	26	Core	Theory-100	Global/Skill	--
4.	P2COTC103	Financial Statement Analysis	4	6.5	26	Core	Theory-100	Global/Skill	--
5.	P2COTC104	GST- Law and Practice	4	6.5	26	Core	Theory-100	National/Skill	--
6.	P2COPC101	Business Data Analytics	2	--	--	Core	Practical-50	Global/Skill	--
Total Credits			20						
SEMESTER – II									
1.	P2COPC200	Corporate Presentation	2	--	--	Core	Practical-50	--	--
2.	*P2COVC251	Data Analytics Using Excel	4	6.5	26	--	Practical-100	Global/Skill	--
3.	P2COTC201	Strategic Management	4	6.5	26	Core	Theory-100	Global	--
4.	P2COTC202	Consumer Behaviour	4	6.5	26	Core	Theory-100	Global	--
5.	P2COTC203	Financial Reporting	4	6.5	26	Core	Theory-100	Global	--
6.	P2COTC204	Advanced Accounting	4	6.5	26	Core	Theory-100	Global/Skill	--
7.	P2COPC201	Entrepreneurship and New Ventures	2	--	--	Core	Practical-50	National/Skill	--
Total Credits			24						

Note: A student has to earn 44 credits, including a vocational course of 4 credits, for the award of **Diploma in Business Analytics & Financial Applications**

SEMESTER – III									
S. No.	Course No.	Course Title	No. of Credits	Credits Level	Credit Points	Course Type (Core/ Elective)	Marks (Theory/ Practical)	Nature of Course (Global/ National/ Regional/ Skill)	Research Project/ Summer Internship/ Dissertation
ACCOUNTING AND FINANCE GROUP									
1.	P2COPC300	Summer Training	4	--	--	Core	Practical-100	--	Project Report
2.	P2COMO351	MOOCs	4	6.5	26	Core	Theory-100	--	--
ELECTIVES									
1.	P2COTC301	Behavioural Finance	4	6.5	26	Core	Theory-100	Global	--
2.	P2COTC302	Investment Management	4	6.5	26	Core	Theory-100	Global	--
3.	P2COTE303	Financial Markets and Institutions	4	6.5	26	Elective	Theory-100	Global	--
4.	P2COTE304	Cost and Management Accounting	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE305	Stock Market Operations	4	6.5	26	Elective	Theory-100	Global	--
6.	P2COTE306	Securities Market and Regulation	4	6.5	26	Elective	Theory-100	Global	--
7.	P2COTE307	Foreign Exchange and Forex Management	4	6.5	26	Elective	Theory-100	Global	--
8.	P2COTE308	Financial Econometrics	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			40	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									
MARKETING GROUP									
1.	P2COPC300	Summer Training	4	--	--	Core	Practical-100	--	Project Report
2.	P2COMO351	MOOCs	4	6.5	26	Core	Theory-100	--	--
ELECTIVES									
1.	P2COTC331	Services Marketing	4	6.5	26	Core	Theory-100	Global/National	--
2.	P2COTC332	Business-to-Business Marketing	4	6.5	26	Core	Theory-100	Global	--
3.	P2COTE333	Marketing Research	4	6.5	26	Elective	Theory-100	Global/Skill	--
4.	P2COTE334	Retail Management	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE335	International Marketing	4	6.5	26	Elective	Theory-100	Global	--
6.	P2COTE336	Rural Marketing	4	6.5	26	Elective	Theory-100	National	--
7.	P2COTE337	Integrated Marketing Communications	4	6.5	26	Elective	Theory-100	Global	--

8.	P2COTE338	Social Media Marketing	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			40	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									
HUMAN RESOURCE MANAGEMENT (HRM) GROUP									
1.	P2COPC300	Summer Training	4	--	--	Core	Practical-100	--	Project Report
2.	P2COMO351	MOOCs	4	6.5	26	Core	Theory-100	--	--
ELECTIVES									
1.	P2COTC361	Strategic Human Resource Management	4	6.5	26	Core	Theory-100	Global	--
2.	P2COTC362	Human Resource Development	4	6.5	26	Core	Theory-100	Global	--
3.	P2COTE363	Management of Transformation	4	6.5	26	Elective	Theory-100	Global	--
4.	P2COTE364	Performance Management and Reward System	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE365	Talent Management	4	6.5	26	Elective	Theory-100	Global	--
6.	P2COTE366	Human Resource Accounting	4	6.5	26	Elective	Theory-100	Global	--
7.	P2COTE367	Diversity and Inclusion	4	6.5	26	Elective	Theory-100	Global	--
8.	P2COTE368	Communication for Transformation	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			40	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									
SEMESTER – IV									
ACCOUNTING AND FINANCE GROUP									
1.	P2CORC400	Dissertation	16	7.0	84	Core	--	--	Dissertation
ELECTIVES									
1.	P2COTE401	Management Control System	4	6.5	26	Elective	Theory-100	Global	--
2.	P2COTE402	International Finance	4	6.5	26	Elective	Theory-100	Global	--
3.	P2COTE403	Financial Decision Analysis	4	6.5	26	Elective	Theory-100	Global	--
4.	P2COTE404	Financial Technology and Innovations	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE405	Mergers and Acquisitions	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			36	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									
MARKETING GROUP									
1.	P2CORC400	Dissertation	16	7.0	84	Core	--	--	Dissertation
ELECTIVES									
1.	P2COTE431	Brand Management	4	6.5	26	Elective	Theory-100	Global	--
2.	P2COTE432	Supply Chain Management	4	6.5	26	Elective	Theory-100	Global	--
3.	P2COTE433	Strategic	4	6.5	26	Elective	Theory-	Global	--

		Marketing					100		
4.	P2COTE434	Entrepreneurial Marketing	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE435	Sports Marketing	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			36	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									
HUMAN RESOURCE MANAGEMENT (HRM) GROUP									
1.	P2CORC400	Dissertation	16	7.0	84	Core	--	--	Dissertation
ELECTIVES									
1.	P2COTE461	International Human Resource Management	4	6.5	26	Elective	Theory-100	Global	--
2.	P2COTE462	Legal and Social Security	4	6.5	26	Elective	Theory-100	National	--
3.	P2COTE463	Human Capital Management	4	6.5	26	Elective	Theory-100	Global	--
4.	P2COTE464	Conflict Resolution and Management	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE465	Leadership Development	4	6.5	26	Elective	Theory-100	Global	-
Total Credits			36	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									

Note:

1. A student has to earn 44 credits, including a vocational course of 4 credits, for the award of **Diploma in Business Analytics & Financial Applications**.
2. A student has to earn atleast 96 credits for the award of **Two-Year Degree in Master of Commerce**.
3. Students are required to opt for any one of the three specializations and based on their merit; the division of students will be done equally amongst three specializations.
4. A student has to opt for any three electives each from Semester III and IV.

UNIVERSITY OF JAMMU

MASTER DEGREE PROGRAMME IN COMMERCE

TWO-YEAR M.COM. PROGRAMME

UNDER NATIONAL EDUCATION POLICY- 2020

Course-wise Details

SEMESTER – I									
S. No.	Course No.	Course Title	No. of Credits	Credits Level	Credit Points	Course Type (Core/ Elective)	Marks (Theory/ Practical)	Nature of Course (Global/ National/ Regional/ Skill)	Research Project/ Summer Internship/ Dissertation
1.	P2COPC100	Viva-Voce	2	--	--	Core	Practical-50	--	--
2.	P2COTC101	Organisational Behaviour	4	6.5	26	Core	Theory-100	Global	--
3.	P2COTC102	Business Research Methods	4	6.5	26	Core	Theory-100	Global/Skill	--
4.	P2COTC103	Financial Statement Analysis	4	6.5	26	Core	Theory-100	Global/Skill	--
5.	P2COTC104	GST- Law and Practice	4	6.5	26	Core	Theory-100	National/Skill	--
6.	P2COPC101	Business Data Analytics	2	--	--	Core	Practical-50	Global/Skill	--
Total Credits			20						

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FIRST SEMESTER
VIVA-VOCE
UNDER NEP-2020
(CORE COURSE)**

**Course No.: P2COPC100
Credits: 2**

Maximum Marks: 50

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

Each M.Com Ist Semester student shall have to appear in viva-voce which will be conducted by a faculty not below the rank of Professor. Viva-voce will be comprehensive in nature on the topics of current relevance to Commerce studied in the M. Com course during Ist Semester. Students will have to answer queries in the subjects they have studied and express their views, exhibit their communication skills and knowledge in the subjects.

The experts will evaluate the performance of the candidate on the basis of his/her knowledge, communication skill, query handling, confidence, etc.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FIRST SEMESTER
ORGANISATIONAL BEHAVIOUR
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC101

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

COURSE OBJECTIVES

1. To familiarize the students with the essentials of organisational behaviour in environmental context and organisational context
2. To provide foundational insights into human behaviour dynamics within organizational settings
3. To cultivate critical skills in leadership, communication, and conflict resolution, essential for effective management and team collaboration
4. To enhance understanding of the students to foster conducive workplace culture and driving organizational success.

COURSE OUTCOMES

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

1. Understand the environmental and organisational context of organisational behaviour (OB).
2. Apply knowledge of personality, perception, attitudes, motivational needs and positive organisational behaviour & psychological capital
3. Analyse the decision-making process, behavioural decision making, effects of stress and conflicts, empowerment of employees and the impact of group think
4. Evaluate the impact of job design and goal setting, behavioural performance management and effective leadership processes

UNIT I: ENVIRONMENTAL AND ORGANISATIONAL CONTEXT

Introduction to organisational behaviour; Environmental context: Globalisation, diversity and ethics; Organisational context: Design and culture; Reward systems.

UNIT II: COGNITIVE PROCESSES OF ORGANISATIONAL BEHAVIOUR

Personality, perception and employee attitudes; Motivational needs, processes and applications; Positive organisational behaviour and psychological capital.

UNIT III: DYNAMICS OF ORGANISATIONAL BEHAVIOUR

Communication and decision making; Stress and conflict; Power and politics; Groups and teams.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FIRST SEMESTER
ORGANISATIONAL BEHAVIOUR
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC101

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

UNIT IV: MANAGING AND LEADING FOR HIGH PERFORMANCE

Managing performance through job design and goal setting; Behavioural performance management; Effective leadership processes; Styles, activities and skills of great leaders.

Suggested Readings

1. Luthans, F. Organizational Behaviour, McGraw Hill Book Company, New Delhi.
2. Robbins, S. Organizational Behaviour, Prentice Hall India Pvt. Ltd., New Delhi.
3. Pareek, U., Khanna, S. Udai Pareek's Understanding Organizational Behaviour, OUP India.
4. Manimala, M. J., Vijaya, V., Chakravarti, A. Cases in Organizational Behaviour: Perspectives from the New-Gen Workplace. India, SAGE Publications.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FIRST SEMESTER
BUSINESS RESEARCH METHODS
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC102
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To understand the nature and process of business research.
2. To apply the types of research design and methods of sampling.
3. To analyse the tools of data analysis and errors in interpretation.
4. To evaluate the structure of research report and research ethics.

COURSE OUTCOMES

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

1. Comprehend the basics of business research.
2. Understand the different research designs and need of sampling in business research.
3. Apply the tools of data analysis and interpret them.
4. Prepare the detailed research report by following research ethics and plagiarism.
5. Apply the statistical techniques for analysing the data of various organisations.

UNIT I: INTRODUCTION TO BUSINESS RESEARCH

Process of business research; Problem identification and usefulness of objectives and hypothesis in business research; Data collection methods for business research: Observation, interviews, questionnaire and schedules; Designing of questionnaire; Choice between primary and secondary data; Scaling techniques in business research; Precautions in business research.

UNIT II: RESEARCH DESIGN

Concept, nature and classification of research designs: Descriptive, exploratory, case study method and causal research; Quantitative vs qualitative research, cross-sectional and longitudinal studies; Errors affecting research design; Relationship among descriptive, exploratory and causal research; Advantages and disadvantages of research design; Relevance of sampling design in business research.

UNIT III: DATA ANALYSIS & INTERPRETATION

Processing of data: Feeding and coding of data; Reliability and validity of data; Overview of univariate, bivariate and multivariate data analysis through SPSS; Applications of correlation and regression in business research; Testing of hypothesis; Importance and

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TWO-YEAR M.COM. PROGRAM
FIRST SEMESTER
BUSINESS RESEARCH METHODS
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC102
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

pre-requisites of data interpretation; Errors in data interpretation.

UNIT IV: RESEARCH REPORT WRITING

Types of research reports; Essentials of a good research report; Structure of the research report: Preliminary section, main report, managerial implications; References, bibliography and annexure; Effectiveness of research report; Research ethics: Relevance of ethics in business research; Researchers' ethical code; Need for plagiarism; Publication and presentation of business research.

Suggested Readings

1. Cooper, D.R., Schindler, P.S. Business Research Methods. Tata Mc Graw Hill, New Delhi.
2. Sekaran U., Bougie R. Research Methods for Business: A Skill Building Approach. Wiley, India.
3. Srivastava, T.N., Rego, S. Business Research Methodology. Tata Mc Graw Hill, New Delhi.
4. William G.Z. Business Research Methods. Thomson, India.
5. Harper, W.B., Ralph W., Stanley F.S. Marketing Research: Text and Cases. Homewood, Irwin.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FIRST SEMESTER
FINANCIAL STATEMENT ANALYSIS
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC103
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To understand the core components of financial statements and key financial ratios.
2. To interpret the significance of profitability, liquidity, solvency, and efficiency ratios.
3. To apply ratio analysis techniques and financial modeling to evaluate company performance.
4. To analyze financial statements to identify trends and assess the impact of business strategies.

COURSE OUTCOMES

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

1. Understand the interrelationship between the balance sheet, income statement, and cash flow statement.
2. Apply financial ratios and tools to assess a company's financial health.
3. Analyze financial statements to evaluate profitability, liquidity, and solvency, providing recommendations to stakeholders.
4. Synthesize financial data to make informed decisions on investment, creditworthiness, and company valuation.

UNIT I: STRATEGIC ANALYSIS OF FINANCIAL STATEMENTS

Evaluating balance sheet components, including asset and liability valuation; Analyzing the income statement with comprehensive revenue recognition, expense matching and the impact of depreciation and amortization; Application of financial statement analysis techniques such as horizontal and vertical analysis, common-size statements and trend analysis to identify cyclical and structural financial trends.

UNIT II: ADVANCED FINANCIAL RATIO ANALYSIS

Examining profitability ratios: Gross profit margin, operating profit margin, EBITDA margin, ROE; Liquidity ratios: Current ratio, quick ratio, working capital; Solvency ratios: Debt-to-equity, debt ratio, interest coverage; Efficiency ratios: Asset turnover, inventory turnover, receivables turnover; Market valuation ratios: P/E ratio, EV/EBITDA for valuation and growth adjustments.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FIRST SEMESTER
FINANCIAL STATEMENT ANALYSIS
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC103
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT III: CASH FLOW STATEMENT ANALYSIS

Analytical exploration of cash flow statements: Examining components, cash equivalents, non-cash transactions, and net cash changes with practical applications in financial decision-making; Analyzing cash flows from operations, long-term investments and financing activities; Interpreting cash flow in the context of business growth, stability and risk; Preparation of cash flow statement using the indirect method.

UNIT IV: STRATEGIC FINANCIAL ANALYSIS AND DECISION MAKING

Investment decision making: Evaluating investment opportunities-using financial ratios and DCF to assess stocks and bonds; Risk-return tradeoffs-understanding the CAPM model and cost of equity in investment analysis; Behavioral biases in financial analysis; Credit risk and lending decisions; Altman Z-Score-predicting bankruptcy risk using financial ratios.

Suggested Readings

1. Penman, S. H. Financial Statement Analysis and Security Valuation. McGraw-Hill Education.
2. Fraser, L. M., & Ormiston, A. Understanding Financial Statements. Pearson.
3. White, G. I., Sondhi, A. C., & Fried, D. The analysis and use of financial statements. Wiley.
4. Higgins, R. C. Analysis for Financial Management. McGraw-Hill.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

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

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FIRST SEMESTER
GST-LAW AND PRACTICE
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC104
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To understand the foundational concepts of GST, including its constitutional framework.
2. To analyze the principles governing the supply of goods and services under GST.
3. To examine the eligibility and mechanisms for claiming input tax credit.
4. To comprehend the GST assessment, audit procedures, legal provisions related to compliance.

COURSE OUTCOMES

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

1. Explain the constitutional framework of GST.
2. Identify and apply the concepts of time, place, and valuation of supply under GST.
3. Demonstrate the calculation of eligible input tax credit.
4. Evaluate the procedures for GST assessment, audit, and understand the legal framework.

UNIT I: INTRODUCTION

Genesis; Constitutional framework and GST council; Dual model of GST; Role of GSTIN; Common portal for GST; Taxable person and aggregate turnover; Registration under GST; Amendment and cancellation of registration; UIN and special entities; GST structure and rate slabs; Goods vs services classification; Composition scheme.

UNIT II: SUPPLY UNDER GST

Concept; Types of supply; Time of supply of goods and services; Place of supply; Valuation rules and transaction value; Reverse charge mechanism; Exempted supplies; Export and SEZ supplies; Supply by e-commerce operators; E-way bill; Credit note; Debit note; Tax invoice.

UNIT III: INPUT TAX CREDIT, GST RETURNS AND PAYMENTS

Eligibility and conditions for availing ITC; Apportionment of credit; Blocked credits; ITC on capital goods and services; ITC on job work and input service distributors; Mismatch and reconciliation of ITC; ITC in case of credit notes and debit notes; ITC under special circumstances; Utilization of ITC; Types of returns under GST (GSTR-1 to GSTR-9); GST payment process and modes; Refunds.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FIRST SEMESTER
GST-LAW AND PRACTICE
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC104
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT IV: GST ASSESSMENT, AUDIT, AND LEGAL PROVISIONS

Assessment under GST; GST audit by authorities; Types of audit; Demand and recovery mechanism; Appeals and revision under GST; Advance ruling; Inspection, search and seizure; Offences and penalties; File grievance; Anti-profiteering provisions; Recent amendments and notifications; GST Practitioner.

Suggested Readings

1. Haldia, A. & Salim, M. GST Law & Practice. Taxmann Publications Private Limited.
2. Agarwala, D.S., Banka, V.K. & Saraf, A., Practical Guide to GST Compliances. Taxmann Publications Private Limited.
3. Singhanian, A. GST Audit & Annual Return. Taxmann Publications Private Limited.
4. Datey, V. S. GST Input Tax Credit. Taxmann Publications Private Limited.
5. Goel, P.K. GST Law Simplified. Bharat Law House Private Limited.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FIRST SEMESTER
BUSINESS DATA ANALYTICS
UNDER NEP-2020
(CORE COURSE)

Course No.: P2COPC101
Duration of Examination: 2.30 Hours
Credits: 2

Maximum Marks: 50
a) Internal Examination: 25
b) External Examination: 25

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

COURSE OBJECTIVES

1. To configure business datasets within PSPP, including variable definitions, value labels and efficient data storage.
2. To generate and interpret descriptive statistics and visualizations.
3. To apply appropriate inferential techniques and evaluate results for evidence-based decisions.

COURSE OUTCOMES

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

1. Import, structure and manage raw business data in PSPP.
2. Produce and interpret descriptive statistics and charts.
3. Select, execute and justify suitable inferential tests and draw conclusions for real-world business problems.

UNIT I: DATA PREPARATION AND MANAGEMENT IN PSPP

Overview of SPSS versus PSPP; Installing and launching PSPP; Exploring the interface; Defining variables: Types, labels, missing values and measurement levels; Importing data; Data-cleaning techniques; Saving datasets, exporting outputs and writing syntax; Legal and ethical considerations.

UNIT II: DESCRIPTIVE STATISTICS AND DATA VISUALISATION

Choosing variables for analysis; Generating descriptive statistics with the Frequencies, Interpreting measures of central tendency; Crosstabs and means commands; Using the split-file feature; Creating charts in PSPP; Critiquing and avoiding misleading visualisations; Exporting figures and tables.

UNIT III: RELATIONSHIPS AND INFERENTIAL STATISTICS

Analyzing relationships; Scatterplots; Correlation coefficients; Linear regression; Inferential statistics; One sample t-test; Independent samples t-test; Paired t-test; Analysis of variance; Chi square goodness of fit; Chi square test of independence; Communicating analytical findings.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FIRST SEMESTER
BUSINESS DATA ANALYTICS
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COPC101
Duration of Examination: 2.30 Hours
Credits: 2

Maximum Marks: 50
a) Internal Examination: 25
b) External Examination: 25

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

Suggested Readings

1. Halter C.P. The PSPP Guide (Basic Edition). Creative Minds Press.
2. Halter C.P. The PSPP Guide (Expanded Edition). Creative Minds Press.
3. Free Software Foundation. GNU PSPP User Manual (Release 2.0.1). FSF Press.
4. Nelson E. Statistics Using PSPP. MERLOT Open Library.
5. Bigham E. Introduction to PSPP: A Step-by-Step Guide (Everyday Application of Research). CreateSpace Independent Publishing Platform.

Note: Latest edition of the books may be preferred.

NOTE FOR EVALUATION

Internal Examination (25 Marks): A candidate will be evaluated on the basis of presentation, interaction, practical demonstration.

External Examination (25 Marks): A candidate will be evaluated on the basis of presentation, interaction, practical demonstration.

UNIVERSITY OF JAMMU

MASTER DEGREE PROGRAMME IN COMMERCE

TWO-YEAR M.COM. PROGRAMME

UNDER NATIONAL EDUCATION POLICY- 2020

Course-wise Details

S. No.	Course No.	Course Title	No. of Credits	Credits Level	Credit Points	Course Type (Core/ Elective)	Marks (Theory/ Practical)	Nature of Course (Global/ National/ Regional/ Skill)	Research Project/ Summer Internship/ Dissertation
SEMESTER – II									
1.	P2COPC200	Corporate Presentation	2	--	--	Core	Practical-50	--	--
2.	* P2COVC251	Data Analytics Using Excel	4	6.5	26	--	Practical-100	Global/Skill	--
3.	P2COTC201	Strategic Management	4	6.5	26	Core	Theory-100	Global	--
4.	P2COTC202	Consumer Behaviour	4	6.5	26	Core	Theory-100	Global	--
5.	P2COTC203	Financial Reporting	4	6.5	26	Core	Theory-100	Global	--
6.	P2COTC204	Advanced Accounting	4	6.5	26	Core	Theory-100	Global/Skill	--
7.	P2COPC201	Entrepreneurship and New Ventures	2	--	--	Core	Practical-50	National/Skill	--
Total Credits			24						

***Note: Students opting for exit after Semester I, shall be awarded diploma only after completion of Data Analytics Using Excel (P2COVC200).**

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
CORPORATE PRESENTATION
UNDER NEP-2020
(CORE COURSE)**

**Course No.: P2COPC200
Credits: 2**

**Maximum Marks: 50
a) Internal Examination: 25
b) External Examination: 25**

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

Each candidate shall make preferably power point presentation on business performance of any company of his/her choice out of top 500 companies. The said presentation would be evaluated by a faculty not below the rank of a professor.

Each candidate shall make presentation before a group of about 30 students and assessment will be made by Board members on the following parameters:

- | | |
|---------------------------------|----------|
| 1. Content of presentation: | 10 Marks |
| 2. Current knowledge: | 10 Marks |
| 3. Communication skill: | 10 Marks |
| 4. Quality of questions raised: | 10 Marks |
| 5. Quality of answers given: | 10 Marks |

During the presentation no candidate can leave the seminar room till the presentation of all the candidates is over.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
DATA ANALYTICS USING EXCEL
UNDER NEP-2020
(CORE COURSE)

Course No.: P2COVC251
Credits: 4

Maximum Marks: 100
a) Internal Examination: 50
b) External Examination: 50

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

COURSE OBJECTIVES

1. To cultivate foundational proficiency in navigating the excel interface and managing data entry, editing, formatting, and referencing techniques.
2. To enable learners to apply a wide range of built-in excel functions to transform, analyze, and filter data for informed decision-making.
3. To develop the ability to create, format, and interpret diverse chart types while seamlessly importing and exporting data between excel and external sources.
4. To empower students to employ advanced Excel tools.

COURSE OUTCOMES

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

1. Demonstrate accurate data manipulation within the excel workspace.
2. Construct conditional, statistical, logical, text, date/time, and mathematical formulas.
3. Design and customize appropriate visualizations.
4. Analyze datasets using VLOOKUP/HLOOKUP, data validation, subtotals, consolidation, goal seek, and pivot tables.

UNIT I: MS-EXCEL BASICS

Introduction to excel interface; Inserting; Deleting; Updating and moving data; Inserting comments; Formatting cells; Absolute and relative referencing; Headers footers, page setup, freezing panes, conditional formatting, macros.

UNIT II: WORKING WITH FUNCTIONS

Writing conditional expressions (using IF), power functions (Count IF, Count IFs, Sum IF, Sum IFs), using logical operator (AND, OR, NOT), mathematical and trigonometric functions, text functions, date and time functions, data filtering; Data analysis: Descriptive statistics, covariance and correlation, regression.

UNIT III: CHARTS, IMPORTING AND EXPORTING

Simple charts, chart formatting, using 3D graphs, using bar and line chart together, pivot charts; Sending data to word, importing data from MS-Access, web and text.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
DATA ANALYTICS USING EXCEL
UNDER NEP-2020
(CORE COURSE)**

**Course No.: P2COVC251
Credits: 4**

**Maximum Marks: 100
a) Internal Examination: 50
b) External Examination: 50**

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

UNIT IV: ADVANCED TOPICS

Cross referencing using VLOOKUP and HLOOKUP functions, Data validation, subtotals, data consolidation, pivot tables, auditing features, workbook security, locking specific cells, goal seek.

Suggested Readings

1. Manohar, H. L. Data Analysis and Business Modelling Using Microsoft Excel. PHI Learning Pvt. Ltd.
2. Olafusi, M. Microsoft Excel and Business Data Analysis. www.urbizedge.com.
3. Mount, G. Modern data analytics in excel. O'Reilly Media, Inc.
4. Linoff, G. S. Data analysis using SQL and Excel. John Wiley & Sons.

Note: Latest editions of the books may be preferred.

NOTE FOR EVALUATION

Internal Examination (50 Marks): A candidate will be evaluated on the basis of presentation, interaction, practical demonstration.

External Examination (50 Marks): A candidate will be evaluated on the basis of presentation, interaction, practical demonstration.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
STRATEGIC MANAGEMENT
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC201
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To impart knowledge about state-of-the-art foundations of strategic management.
2. To help students to recognize the importance of environmental forces and internal forces, while drawing strategies for companies.
3. To familiarise the students with structural, behavioural and functional aspects of strategic implementation.
4. To recognise the complexities involved in strategic evaluation and applying strategic management through the case method.

COURSE OUTCOMES

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

1. Understand the framework of strategic management and establishment of strategic intent.
2. Apply knowledge and abilities in formulating strategies and strategic plans.
3. Analyse the requirements and core aspects organisation adapt for the implementation of strategy.
4. Evaluate the effectiveness of strategies in achieving objectives and adjustment of strategies, reformulation of objectives or adaptation of plans.

UNIT I: FOUNDATIONS OF STRATEGIC MANAGEMENT

Introduction to strategic management: Understanding strategy, levels at which strategy operates, elements in strategic management process, model of strategic management process; Strategic planning and strategic management; Hierarchy of strategic intent; Strategic management for sustainability: Corporate sustainability, stakeholders and strategic management, corporate social responsibility and strategic management

UNIT II: STRATEGY FORMULATION

Environmental appraisal: Environmental sectors, environmental scanning, appraising the environment; Organisational appraisal: Dynamics of internal environment, organisational capability factors, considerations in organisational appraisal; Corporate-level strategies: Corporate strategies, concentration strategies, integration strategies, diversification strategies, retrenchment strategies; Business-level strategies for different industry conditions; Strategic analysis and choice: Process, tools and techniques for strategic analysis.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
STRATEGIC MANAGEMENT
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC201

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

UNIT III: STRATEGY IMPLEMENTATION

Activating strategies: Model of strategy implementation, project implementation, procedural implementation, resource allocation; Structural implementation: Forms of organisation structure, structure and strategy; Behavioural implementation: Corporate politics and power in strategic management, corporate ethics and personal values in strategic management; Functional and operational implementation: Financial plans and policies, marketing plans and policies, operation plans and policies, personnel plans and policies, integration of functional plans and policies

UNIT IV: STRATEGIC EVALUATION

Strategic evaluation: Participants in strategic evaluation, barriers to evaluation, requirements for effective evaluation; Strategic control: Premise control, implementation control, strategic surveillance, operational control; Techniques of strategic evaluation and control; Applying strategic management through the case method: Preparing case analysis and discussion

Suggested Readings

1. Kazmi, A. Business Policy. India: Tata McGraw-Hill.
2. Pearce, J. A., Robinson, R. B. Strategic Management: Planning for Domestic & Global Competition. United Kingdom: McGraw-Hill.
3. Barney, J. B., Hesterly, W. S. Strategic Management and Competitive Advantage: Concepts and Cases. Germany: Pearson.
4. Carpenter, M. A., Sanders, W. G. Strategic Management: A Dynamic Perspective: Concepts. United Kingdom: Pearson Prentice Hall.

Note: Latest editions of the books may be preferred.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
STRATEGIC MANAGEMENT
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC201

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
CONSUMER BEHAVIOUR
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC202

Credit: 4

Duration of Examination: 2:30 Hours

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

COURSE OBJECTIVES

1. To understand how technology benefits both marketer and consumers.
2. To comprehend consumer value framework.
3. To familiarize the students with the global marketing prospects.
4. To explain consumption and ethical issues.

COURSE OUTCOMES

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

1. Understand technology and customer relationship.
2. Explain how value can be enhanced.
3. Analyse cross cultural consumer behaviour.
4. Evaluate consumer ethical issues.

UNIT I: CONSUMER AND TECHNOLOGY

Marketing concept; Technology driven consumers and marketers; Technology and customer relationship; Market segmentation; Target markets; Real time bidding; Consumer ability; Consumer opportunity.

UNIT II: VALUE AND CONSUMER BEHAVIOUR

Consumer value framework: Types of value; Marketing strategy and customer value; Analyzing markets with perceptual maps; Consumer perception: Process, implicit and explicit memory; Consumer comprehension; Multiple store theory of memory; Associative networks and consumer knowledge; Consumer emotions and value: Measuring emotions, difference in emotional value.

UNIT III: COMMUNICATION AND CROSS CULTURAL CONSUMER BEHAVIOUR

Persuading consumers: Addressable messages, Persuasive appeals; Social media and mobile advertising; Persuasive power of reference group: Endorsers and spokespersons, Word of mouth

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
CONSUMER BEHAVIOUR
UNDER NEP-2020
(CORE COURSE)

Course No.: P2COTC202

Credit: 4

Duration of Examination: 2:30 Hours

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

strategic application, innovation adopters as reference group; Cross cultural consumer behavior: Analyzing global markets, global marketing prospects, targeting global consumers; Consumers in situation: Time, place, impulsive consumption.

UNIT IV: CONSUMPTION AND ETHICS

Consumption: Consumption and value, consumption and product classification, consumption outcomes, post consumption theories – expectancy/ disconfirmation, equity theory, attribution theory, cognitive dissonance; Socially responsible marketing; Marketing ethics, consumer ethics and deviant consumer behaviour: Acquisition controversies, consumption controversies, disposition controversies; Consumer misbehaviour.

Suggested Readings

1. Schiffman, D.J, Wisenblit, J., Kumar, S.R. Consumer Behaviour, Pearson
2. Babin, J.B., and Harris, E.G, CB Cengage Learning.
3. Hoyer, W.D., MacInnis, D.J., Pieters, R. Consumer Behaviour, Cengage Learning
4. Hawkins, D.L., Coney, K.A. Consumer Behaviour Implication for Marketing Strategy, McGraw Hill
5. Peter, J.P., and Olson, J. Consumer Behaviour and Marketing Strategy, McGraw Hill

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
FINANCIAL REPORTING
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC203
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To investigate and explain the principles of financial reporting, and compare IFRS, GAAP, and IND-AS to analyze their impact on corporate transparency.
2. To apply forensic accounting techniques to identify financial fraud and evaluate corporate governance mechanisms to ensure ethical financial reporting.
3. To develop sustainability, ESG, and integrated reports by applying global reporting frameworks and creating strategies that align with international standards.
4. To implement computerized and hedge accounting techniques to apply effective financial reporting practices and evaluate methods for mitigating corporate financial risks.

COURSE OUTCOMES

After the completion of this course, the learner is expected to:

1. Interpret and analyse financial statements, segment reports, and interim disclosures to support strategic decision-making.
2. Assess corporate governance, sustainability reporting, and forensic accounting practices to ensure transparency and accountability.
3. Construct financial reports incorporating computerized accounting, ESG factors, and value-added reporting techniques.
4. Formulate financial risk mitigation strategies using hedge accounting, and disaster management reporting.

UNIT I: STRATEGIC FOUNDATIONS OF FINANCIAL REPORTING

Fundamentals of financial reporting and its role at different managerial levels; Financial reporting standards: application of IFRS, GAAP and Ind-AS in financial reporting; Segment reporting; Interim reporting; Regulatory and compliance landscape: SEBI, FASB.

UNIT II: CORPORATE GOVERNANCE, FRAUD PREVENTION & ETHICAL REPORTING

Harmonization in financial reporting; Creative accounting; Forensic accounting & fraud detection; Corporate governance reporting; Social accounting & ethics in financial reporting.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
FINANCIAL REPORTING
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC203
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT III: SUSTAINABILITY, ESG, AND INTEGRATED REPORTING

Environmental accounting; Sustainability reporting; Integrated reporting; Human resource reporting; Value-added reporting.

UNIT IV: RECENT TRENDS IN FINANCIAL REPORTING & RISK MANAGEMENT

Accounting for disaster management; Computerized accounting; Accounting for block-chain and crypto currency; Hedge accounting & risk management; Role of AI and automation in financial reporting in leading corporations.

Suggested Readings

1. Penman, S. H. Financial Statement Analysis and Security Valuation. McGraw-Hill Education.
2. Young, D., & Cohen, J. Corporate financial reporting and analysis. Wiley.
3. Lal, J. Accounting theory and practice. Himalaya Publications.
4. Ghosh, T. P. Corporate financial reporting: Theory & practice. Taxmann Publications.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
ADVANCED ACCOUNTING
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC204
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To understand the key components of a funds flow statement.
2. To analyse the importance and purpose of a funds flow statement in financial analysis.
3. To prepare a funds flow statement from financial data.
4. To distinguish between funds flow and cash flow statements and analyse their differences.

COURSE OUTCOMES

After the completion of this course, the learner is expected to:

1. Identify and recall the key components and sequential steps involved in the preparation of a funds flow statement.
2. Examine the sources and applications of funds in a company, and interpret their implications on financial health.
3. Construct a funds flow statement using given or hypothetical financial data.
4. Interpret and assess the funds flow statement to determine a company's liquidity and financial stability.

UNIT I: FINANCING FOR EXPANSION (MERGERS AND ACQUISITIONS)

Nature and forms of expansion; Industry-specific trends and success factors in M&A; Forms & structures of business combinations; Economic & financial rationale for mergers; Regulatory & legal framework of M&A: compliance under the Companies Act, 2013, SEBI regulations and Competition Act, 2002; Forms of financing mergers; Capital structure adjustments and financial reengineering post-merger; Computation of share exchange ratio and its impact on ownership structure.

UNIT II: LEASE EVALUATION

Evolution of leasing and its strategic role in corporate finance and asset optimization; Comparative analysis of lease accounting frameworks-Ind AS 116, IFRS, US GAAP, and Indian GAAP; Transition from operating lease to financial lease; Emerging trends in leasing-fintech-driven leasing innovations and digital transformation, Sustainability-linked leasing and green financing models; Future of leasing in global financial markets; Financial evaluation of lease from lessor's and lessee's point of view.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
ADVANCED ACCOUNTING
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC204
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT III: CONSOLIDATED FINANCIAL STATEMENTS

Conceptual and financial aspects of holding companies; Rationale for holding companies; Handling inter-company dividends in consolidation; Accounting for bonus shares; Treatment of unrealized profits, fictitious assets, revaluation of assets, contingent liabilities, goodwill and its impact on consolidation; Elimination of common transactions; Holding companies having more than one subsidiary; Sale and purchase of shares in subsidiary company; Preparation of Consolidated Balance Sheet.

UNIT IV: UNDERSTANDING FUNDS FLOW

Funds flow analysis for financial decision-making in mergers, acquisitions and corporate restructuring; Relationship between funds flow, cash flow and income statements; Identification and classification of fund sources and their impact on financial stability; Application of funds in operational, investing and financing activities; Advance treatment of non-operating income and investments in the funds flow statement; Provisions for taxation and dividend payments; Adjustments for interim dividends and provision for bad debts; Preparation of Fund Flow Statement on working capital basis.

Suggested Readings

1. Jain, S.P., & Narang, K. L. Advanced Corporate Accounting. Kalyani Publisher
2. Maheshwari, S. N. Advanced Accounting. Vikas Publishing House.
3. Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. Financial Accounting: Tools for Business Decision Making. Wiley.
4. Fraser, L. M., & Ormiston, A. Understanding Financial Statements. Pearson.

Note: Latest editions of the books may be preferred

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
ADVANCED ACCOUNTING
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC204

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

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

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
ENTREPRENEURSHIP AND NEW VENTURES
UNDER NEP-2020
(CORE COURSE)

Course No.: P2COPC201
Credits: 2

Maximum Marks: 50
a) Internal Examination: 25
b) External Examination: 25

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

COURSE OBJECTIVES

1. To develop students' knowledge about various aspects of entrepreneurship, creativity & innovation.
2. To equip the students with the new venture planning from domestic as well as global perspective and to make them aware about the intellectual property rights.
3. To envision students with management of business growth through the strategic alliances and to encourage them to learn about the global opportunities for new ventures.

COURSE OUTCOMES

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

1. Understand utilization of the human skills for creative and new ideas as well as promote employees to indulge in intrapreneurship.
2. Develop business plan keeping in mind the lenders' and investors' attitude and expectations from new business.
3. Analyse business in terms of expansion and diversification through strategic alliances.
4. Evaluate the impact of strategic entrepreneurial initiatives in terms business growth

UNIT I: THE FOUNDATIONS OF ENTREPRENEURSHIP

Models of entrepreneurship; Creativity: Creative thinking, barriers to creativity, creativity and innovation, process of innovation; Business planning: What lenders and investors look for in a business plan, major components of a business plan; The product development process; Legal requirements for setting up a venture; Launching a venture; Product protection: Patents, trademarks & copyrights; Exit strategies.

UNIT II: MANAGING GROWTH AND TRANSITION

Growth model for new ventures; Growth Strategies: Penetration strategies, market development strategies, product development strategies, diversification strategies; key factors for business growth, Blocks to growth of new ventures; Strategic alliances: Merger, acquisition and initial public offering (IPO); Global opportunities for new ventures: Export, import, joint ventures, foreign licensing, franchising, countertrading and outsourcing.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
SECOND SEMESTER
ENTREPRENEURSHIP AND NEW VENTURES
UNDER NEP-2020
(CORE COURSE)

Course No.: P2COPC201
Credits: 2

Maximum Marks: 50
a) Internal Examination: 25
b) External Examination: 25

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

UNIT III: One week workshop on awareness about entrepreneurial opportunities, authorities to contact for particular businesses, govt. incentives and schemes for promoting new ventures and simulation based business training.

Suggested Readings

1. Thomas W. Zimmerer, Norman N. Scarborough and Doug Wilson. Essentials of Entrepreneurship and Small Business Management, PHI Learning Pvt. Ltd., New Delhi.
2. David H. Holt. Entrepreneurship New Venture Creation (1st ed.). PHI Learning Pvt. Ltd., New Delhi.
3. Arya, Kumar. Entrepreneurship: Creating & Leading Entrepreneurial Organization. Pearson, New Delhi.

Note: Latest editions of the books may be preferred

NOTE FOR EVALUATION

Internal Examination (25 Marks): A candidate will be evaluated on the basis of presentation, interaction & practical demonstration.

External Examination (25 Marks): A candidate will be evaluated on the basis of presentation, interaction & practical demonstration.

UNIVERSITY OF JAMMU

MASTER DEGREE PROGRAMME IN COMMERCE

TWO-YEAR M.COM. PROGRAMME

UNDER NATIONAL EDUCATION POLICY- 2020

Course-wise Details

SEMESTER – III									
S. No.	Course No.	Course Title	No. of Credits	Credits Level	Credit Points	Course Type (Core/ Elective)	Marks (Theory/ Practical)	Nature of Course (Global/ National/ Regional/ Skill)	Research Project/ Summer Internship/ Dissertation
ACCOUNTING AND FINANCE GROUP									
1.	P2COPC300	Summer Training	4	--	--	Core	Practical-100	--	Summer Internship
2.	P2COMO351	MOOCs	4	6.5	26	Core	Theory-100	--	--
ELECTIVES									
1.	P2COTC301	Behavioural Finance	4	6.5	26	Core	Theory-100	Global	--
2.	P2COTC302	Investment Management	4	6.5	26	Core	Theory-100	Global	--
3.	P2COTE303	Financial Markets and Institutions	4	6.5	26	Elective	Theory-100	Global	--
4.	P2COTE304	Cost and Management Accounting	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE305	Stock Market Operations	4	6.5	26	Elective	Theory-100	Global	--
6.	P2COTE306	Securities Market and Regulation	4	6.5	26	Elective	Theory-100	Global	--
7.	P2COTE307	Foreign Exchange and Forex Management	4	6.5	26	Elective	Theory-100	Global	--
8.	P2COTE308	Financial Econometrics	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			40	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									
MARKETING MANAGEMENT GROUP									
1.	P2COPC300	Summer Training	4	--	--	Core	Practical-100	--	Summer Internship
2.	P2COMO351	MOOCs	4	6.5	26	Core	Theory-100	--	--
ELECTIVES									
1.	P2COTC331	Services Marketing	4	6.5	26	Core	Theory-100	Global/National	--
2.	P2COTC332	Business-to-Business Marketing	4	6.5	26	Core	Theory-100	Global	--
3.	P2COTE333	Marketing Research	4	6.5	26	Elective	Theory-100	Global/Skill	--
4.	P2COTE334	Retail Management	4	6.5	26	Elective	Theory-100	Global	--

5.	P2COTE335	International Marketing	4	6.5	26	Elective	Theory-100	Global	--
6.	P2COTE336	Rural Marketing	4	6.5	26	Elective	Theory-100	National	--
7.	P2COTE337	Integrated Marketing Communications	4	6.5	26	Elective	Theory-100	Global	--
8.	P2COTE338	Social Media Marketing	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			40	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									
HUMAN RESOURCE MANAGEMENT GROUP									
1.	P2COPC300	Summer Training	4	--	--	Core	Practical-100	--	Summer Internship
2.	P2COMO351	MOOCs	4	6.5	26	Core	Theory-100	--	--
ELECTIVES									
1.	P2COTC361	Strategic Human Resource Management	4	6.5	26	Core	Theory-100	Global	--
2.	P2COTC362	Human Resource Development	4	6.5	26	Core	Theory-100	Global	--
3.	P2COTE363	Management of Transformation	4	6.5	26	Elective	Theory-100	Global	--
4.	P2COTE364	Performance Management and Reward System	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE365	Talent Management	4	6.5	26	Elective	Theory-100	Global	--
6.	P2COTE366	Human Resource Accounting	4	6.5	26	Elective	Theory-100	Global	--
7.	P2COTE367	Diversity and Inclusion	4	6.5	26	Elective	Theory-100	Global	--
8.	P2COTE368	Communication for Transformation	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			40	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER
SUMMER TRAINING
UNDER NEP-2020
(CORE COURSE)**

**Course No.: P2COPC300
Credits: 4**

**Maximum Marks: 100
a) Internal Examination: 50
b) External Examination: 50**

(Examinations to be held in December 2026, 2027, 2028)

Summer training will be of six weeks with internal and external examination of 50 marks each.

ACCOUNTING AND FINANCE GROUP

S. No.	Course No.	Course Title	No. of Credits	Credits Level	Credit Points	Course Type (Core/ Elective)	Marks (Theory/ Practical)	Nature of Course (Global/ National/ Regional/ Skill)	Research Project/ Summer Internship/ Dissertation
1.	P2COPC300	Summer Training	4	--	--	Core	Practical-100	--	Summer Internship
2.	P2COMO351	MOOCs	4	6.5	26	Core	Theory-100	--	--
ELECTIVES									
1.	P2COTC301	Behavioural Finance	4	6.5	26	Core	Theory-100	Global	--
2.	P2COTC302	Investment Management	4	6.5	26	Core	Theory-100	Global	--
3.	P2COTE303	Financial Markets and Institutions	4	6.5	26	Elective	Theory-100	Global	--
4.	P2COTE304	Cost and Management Accounting	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE305	Stock Market Operations	4	6.5	26	Elective	Theory-100	Global	--
6.	P2COTE306	Securities Market and Regulation	4	6.5	26	Elective	Theory-100	Global	--
7.	P2COTE307	Foreign Exchange and Forex Management	4	6.5	26	Elective	Theory-100	Global	--
8.	P2COTE308	Financial Econometrics	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			40	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
BEHAVIOURAL FINANCE
UNDER NEP-2020
(CORE COURSE)

Course No.: P2COTC301
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. Identify and describe the basic concepts and principles of behavioural finance.
2. Explain different behavioural biases and analyze their impact on financial decision making.
3. Classify types of behavioural investors and interpret their influence in financial markets.
4. Explain the application of behavioural principles in corporate finance decisions.

COURSE OUTCOMES

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

1. Explain the fundamental principles and significance of behavioural finance.
2. Analyze the impact of cognitive and emotional biases on investor behavior.
3. Evaluate how different types of behavioural investors affect decision making.
4. Apply behavioural finance theories to analyze corporate decision-making scenarios.

UNIT I: FOUNDATIONS OF BEHAVIOURAL FINANCE

Behavioural finance: The big picture; Standard finance versus behavioural finance: Rational economic man versus behaviorally biased man; Efficient market hypothesis-efficient markets versus irrational markets-market anomalies-fundamental anomalies, technical anomalies & calendar anomalies; Decision making under uncertainty-psychographic models used in behavioral finance-practical application of behavioral finance to create a successful advisory relationship.

UNIT II: COGNITIVE BIASES IN FINANCIAL DECISION MAKING

Understanding and identifying behavioural biases; Categorisation of behavioural biases; Differences between cognitive and emotional biases; Categorisation of cognitive biases- belief perseverance biases and information processing biases; Different cognitive biases description and practical applicability-cognitive dissonance bias, conservatism bias, confirmation bias, representativeness bias, illusion of control bias, hindsight bias, mental accounting bias, anchoring and adjustment bias, framing bias, availability bias, self -attribution bias, outcome bias and recency bias.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
BEHAVIOURAL FINANCE
UNDER NEP-2020
(CORE COURSE)

Course No.: P2COTC301
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT IV: BEHAVIOURAL INSIGHTS IN CORPORATE FINANCE

Rational managers and irrational investors-mispricing and the goals of managers, examples of managerial actions taking advantage of mispricing; Capital budgeting-ease of processing, loss aversion and affect-payback and ease of processing; Allowing sunk costs to influence the abandonment decision; Allowing affect to influence choices; Managerial overconfidence; Investment and overconfidence-overinvestment, investment sensitivity to cash flows, mergers and acquisitions, start-ups; Positive side of managerial overconfidence.

Suggested Readings

1. Pompian, M. Michael. (2012). Behavioral Finance and Wealth Management: How to Build Investment Strategies That Account for Investor Biases. John Wiley & Sons.
2. Ackert, L., & Deaves, R. Behavioral Finance: Psychology, Decision-Making, and Markets. South-Western, Cengage Learning, Ohio.
3. Kahneman, D. & Tversky, A. Choices, Values and Frames. New York. Cambridge University Press.
4. Shefrin, H. Beyond Greed and Fear: Understanding Behavioral Finance and Psychology of investing. New York: Oxford University Press.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
INVESTMENT MANAGEMENT
UNDER NEP-2020
(CORE COURSE)

Course No.: P2COTC302

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

COURSE OBJECTIVES

1. To provide an in-depth understanding of the investment environment and the mechanics of various financial instruments.
2. To equip students with analytical tools for evaluating risk and return in investment decisions.
3. To develop the ability to construct and manage a diversified investment portfolio using modern portfolio theory.
4. To enable students to understand and apply security analysis and valuation techniques for informed investment decisions.

COURSE OUTCOMES

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

1. Explain the structure and functioning of financial markets and investment products.
2. Analyze the risk-return profile of various asset classes and investment alternatives.
3. Apply portfolio theories and investment strategies in constructing optimal portfolios.
4. Evaluate securities using fundamental and technical analysis.

UNIT I: INTRODUCTION TO INVESTMENT MANAGEMENT

Basics of investment management; Investment vs speculation vs gambling; Investment process; Modes of investment; Scope of investment management; Factors affecting investment decisions; Types of investors and investment avenues; Risk and return; Investment strategies-growth vs value investing, active vs passive investing; Behavioural finance in investment decision-making; ESG investing.

UNIT II: SECURITIES MARKETS AND FINANCIAL INSTRUMENTS

Structure and functions of primary and secondary markets; Stock exchanges and regulatory environment; Financial instruments-equity, debt, derivatives, mutual funds, ETFs; Market indices and trading mechanisms; Role of SEBI and recent reforms in securities markets.

UNIT III: FUNDAMENTAL AND TECHNICAL ANALYSIS

Fundamental analysis-economy, industry, and company analysis; Technical analysis-charting techniques, trend analysis, moving averages, technical indicators; Efficient market hypothesis and its implications.

UNIVERSITY OF JAMMU
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THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
INVESTMENT MANAGEMENT
UNDER NEP-2020
(CORE COURSE)

Course No.: P2COTC302
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT IV: PORTFOLIO MANAGEMENT

Concept and objectives of portfolio management; Risk-return optimization; Diversification and asset allocation; Modern portfolio theory-Markowitz model, capital market line, security market line; Portfolio revision and evaluation; Ethical and legal aspects of investment advisory; Investor protection and grievance redressal.

Suggested Readings

1. Bodie, Z., Kane, A., & Marcus, A. J. Investments. McGraw-Hill Education.
2. Chandra, P. Investment Analysis and Portfolio Management. Tata McGraw-Hill.
3. Fischer, D. E., & Jordan, R. J. Security Analysis and Portfolio Management. Prentice Hall.
4. Sharpe, W. F., Alexander, G. J., & Bailey, J. V. Investments. PHI Learning.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
FINANCIAL MARKETS AND INSTITUTIONS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE303
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. Understand the mechanics and interconnection of financial system and financial markets.
2. Determine and analyze various types of risk and hedging of these risks.
3. To sensitize students about the various financial institutions, their role and credit policies
4. To explore the emergence of development banking and investment banking in the development of Indian Economy

COURSE OUTCOMES

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

1. Understand the concepts relevant to financial markets and financial institutions, and the instruments of financial markets and institutions
2. Apply knowledge of exchange rates, interest and risks
3. Analyze and research about the working of financial institutions in light of various key developments over the time.
4. Evaluate the working of various non-banking financial institutions and their functions and to critically evaluate the recent financial news article & relevant research in financial markets & aids in decision making abilities.

UNIT I: NATURE OF FINANCIAL SYSTEM AND MARKETS

Structure of financial system; Development of financial system in India; Financial system and economic development; Financial markets in India: Indian money markets; Capital markets; Money markets vs. capital markets; Markets for derivatives.

UNIT II: EXCHANGE RATES & CURRENCY MARKETS

Concept of exchange rates; Determinants of exchange rates; Devaluation; Depreciation; International financial flows; Types of risks; Risk hedging and futures; Risk and financial assets; Criteria to evaluate assets; Return on assets; Theories of the level of interest rates; Relationship between long term & short-term rates.

UNIT III: FINANCIAL INSTITUTIONS AND CREDIT POLICIES

Financial institutions and their role; Impact of credit crisis on financial institutions; Reserve Bank of India; Aims and objectives of the monetary policy of RBI; Credit creation and its control; Commercial banks; Regional rural banks.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
FINANCIAL MARKETS AND INSTITUTIONS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE303
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT IV: DEVELOPMENT AND INVESTMENT BANKING

Development banks; Development financial institutions: IFCL, IDBI, IDFC, EXIM bank, NABARD, ICICI; Lending operation of World Bank and its affiliates: Working of IDA, IFC & ADB; Non-banking financial institutions; Hire-purchase companies; Lease finance; Housing finance; Merchant banks; Venture capital funds.

Suggested Readings

1. Bhole, L. M. Financial Institutions and Markets. Tata McGraw Hill Company Ltd., New Delhi.
2. Bhole, L. M. 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.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
COST AND MANAGEMENT ACCOUNTING
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE304
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. Define key costing methods (job order, process, and activity-based costing).
2. Explain the role of CVP analysis and ABC in business decisions.
3. Apply inter-firm comparison techniques to evaluate company performance.
4. Analyze production bottlenecks using Theory of Constraints (TOC) and throughput accounting.

COURSE OUTCOMES

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

1. Recall key costing techniques and their applications.
2. Explain how CVP analysis and ABC influence profitability.
3. Use inter-firm comparison to assess business performance.
4. Evaluate the effectiveness of TOC and throughput accounting in production optimization.

UNIT I: INTER-FIRM COST ANALYSIS AND MANAGERIAL DECISION-MAKING

Cost and management accounting-Understanding the relationship between cost accounting, management accounting, and financial accounting; Elements and bases of costs; Methods of costing; Understanding inter-firm comparison and its relevance in the business world; Procedure for inter-firm comparisons; Purpose of inter-firm comparisons; Problems in inter-firm comparisons; Methods of inter-firm comparison; Future trends in inter-firm comparison.

UNIT II: THEORY OF CONSTRAINTS AND THROUGHPUT ACCOUNTING

Theory of constraints (TOC)-Identifying and exploiting constraints; Applying TOC to streamline production processes and reduce operational costs; Throughput accounting; Steps in theory of constraints analysis; Target costing; Kaizen costing; Life cycle costing; Value chain analysis.

UNIT III: COST-VOLUME-PROFIT (CVP) ANALYSIS AND ACTIVITY BASED COSTING

Cost-Volume-Profit (CVP) Analysis: Understanding profit-volume ratio, break-even point (BEP), contribution margin, and margin of safety; Calculating BEP for multiple products, assessing the impact of price and cost changes on profitability; Practical application of marginal costs for decision-making; Activity-based costing (ABC).

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
COST AND MANAGEMENT ACCOUNTING
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE304
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT IV: PROCESS AND CONTRACT COSTING FOR DECISION MAKING

Process costing: Applying process costing for multiple stages of production, calculating unit and total production costs; Contract costing: Preparation of contract and contractee's accounts under both percentage-of-completion and completed-contract methods for construction companies; Practical application of process and contract costing for decision-making.

Suggested Readings

1. Sharma, S. Cost and Management Accounting: Theory and Practice. Shree Publishers & Distributors.
2. Jain, S. P., & Narang, K. L. Cost Accounting: Principles and Practice. Kalyani Publishers.
3. Horngren, C. T., Datar, S. M., & Rajan, M. Cost Accounting: A Managerial Emphasis. Pearson Education.
4. Drury, C. Management and Cost Accounting. Cengage Learning.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

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

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
STOCK MARKET OPERATIONS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE305
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To explain the stock market & its operations, reasons for investment and market indices
2. To make students aware about the procedures and formalities of listing of securities
3. To sensitize students about the trading, settlement and surveillance system in stock exchanges.
4. To develop a strategy to manage psychological emotions and biases of investors

COURSE OUTCOMES

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

1. Understand and recalling the stock market concept, different stock exchanges and SEBI as watchdog.
2. Apply knowledge of IPOs, FPOs and allotment of securities.
3. Analyze and research about the trading, settlement and surveillance system in stock exchanges.
4. Evaluate the methods to manage emotional biases of investors' and incorporating the trading knowledge & investors' behaviour.

UNIT I: FOUNDATIONS OF STOCK MARKET

Introduction to stock market; The Bombay Stock Exchange; The National Stock Exchange of India Ltd; Reasons for investments; Regulators of stock market; SEBI; Market index: Indian stock market indices; Nifty and Sensex.

UNIT II: LISTING OF SECURITIES

Investors; Initial public offers; Procedures/sequence of activities to issue IPO; Filing with SEBI; Roadshows and building; Allotment of shares; Listing on stock exchange; Post-IPO compliance; Secondary offerings; Follow-on public offer (FPO); Right issue; Offer-for-sale (OFs).

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

Types of trading; Trading systems: BSE; BOLT system; Returns; Bonus issue; Stock splits; Buyback of shares; Different types of settlements: Pay-in and pay-out; Bad delivery; Short

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
STOCK MARKET OPERATIONS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE305
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

delivery; Auction; NSE; NEAT system options; Market types, order types and book; De-mat settlement; Physical settlement; Institutional segment; Funds settlement; Valuation debit; Valuation price; Risk management system in BSE & NSE; Margins; Exposure limits; Surveillance system in BSE & NSE; Circuit breakers.

UNIT IV: INVESTORS' PSYCHOLOGY

Investment psychology; Emotions in investment; Biases; Investment decision making; Prospect theory; Mental accounting; Anchoring and adjustment; Methods to manage emotions and biases; Investor protection; Globalisation of stock exchanges & foreign stock exchanges.

Suggested Readings

1. Singh, S.K., & Sharma, S. Stock Market Operations. Orange Books Publication.
2. Sharma, F.C. Financial Market Operations. SBPD Publications.
3. Chapman, C. How the Stock Markets Work: A Guide to the International Markets. United Kingdom: Century Business.
4. Rawal, P. Indian Stock Market and Investors Strategy. Create Space Independent Publishing Platform.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
SECURITIES MARKET AND REGULATIONS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE306
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To introduce the structure and functioning of the Indian securities market.
2. To explain the role of various financial instruments and participants in capital markets.
3. To analyze regulatory frameworks governing the securities market in India.
4. To evaluate market practices using case studies on stock exchanges and EMH.

COURSE OUTCOMES

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

1. Identify the components of the Indian financial and securities market.
2. Describe the issuance and trading mechanisms of equity and other securities.
3. Interpret stock market indices and assess their significance.
4. Critically examine regulatory provisions and ethical issues in securities trading.

UNIT I: FOUNDATIONS OF THE SECURITIES MARKET

Structure of Indian financial system; Overview of financial markets-primary and secondary markets; Role and importance of security markets in economic development; Types of securities traded in the markets-equity, bonds, debentures, derivatives, mutual funds; Participants in the security market-issuers, investors, intermediaries, regulators; Efficient market hypothesis and its implications for security analysis and portfolio management.

UNIT II: EQUITY MARKETS AND TRADING PLATFORMS IN INDIA

Introduction to equity markets: common stock, preferred stock; Intermediaries/participants in the new issue market; Functions of new issue/primary market; Stock exchanges-BSE, NSE, OTCEI, MCX (Multi-Commodity Exchange of India), India INX (India International Exchange); Stock market indices-computation, interpretation and significance; Depositories-NSDL and CDSL.

UNIT III: PUBLIC ISSUES, LISTING AND TRADING MECHANISMS

Types of issue of securities in the Indian capital market: IPOs, FPOs, rights issue, private placement; Book building process; Listing requirements and procedures; Trading mechanism-online platforms and algorithm trading; Clearing and settlement process; Insider trading, front running and market manipulation.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
SECURITIES MARKET AND REGULATIONS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE306
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT IV: LEGAL AND REGULATORY FRAMEWORK OF INDIAN SECURITIES MARKETS

Regulatory framework and legislation; The Securities and Exchange Board of India (SEBI) Act, 1992, RBI Act, 1934; The Securities Contracts (Regulation) Act, 1956; The Companies Act, 2013; The Depositories Act, 1996; The Banking Regulation Act, 1949; The Prevention of Money Laundering Act, 2002; The Indian Contract Act, 1872; Professional standards and codes of conduct for market participants.

Suggested Readings

1. Malkiel, B. A Random Walk Down Wall Street. Norton & Company.
2. William J. Bernstein. The Intelligent Asset Allocator: How to Build Your Portfolio to Maximize Returns and Minimize Risk. McGraw-Hill Education.
3. Pandian, P. Security Analysis and Portfolio Management. Vikas Publishing House.
4. Singh, P. Investment Management. Himalaya Publishing House.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
FOREIGN EXCHANGE AND FOREX MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE307
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To recall the fundamental concepts of foreign exchange markets and exchange rate mechanisms.
2. To explain the different types of foreign exchange transactions and settlement procedures.
3. To demonstrate the use of hedging techniques for managing forex risks through practical examples and case studies.
4. To analyze the impact of economic and political events on exchange rate fluctuations and forex markets.

COURSE OUTCOMES

After the completion of this chapter, the learner is expected to:

1. Identify and define key terms and concepts related to foreign exchange and forex management.
2. Interpret exchange rate quotations and understand the factors influencing exchange rate movements.
3. Apply hedging strategies and derivatives for effective forex risk management.
4. To evaluate the regulatory framework and analyze contemporary issues in forex markets, including the impact of global economic events.

UNIT I: INTRODUCTION TO FOREIGN EXCHANGE

Overview of foreign exchange; Evolution of the international monetary system; Participants in the foreign exchange market; Foreign exchange market structure and functions; Types of foreign exchange markets-spot, forward, and swap markets; Role of brokers and central banks; Exchange rate mechanisms; Types of exchange rates; Theories of exchange rate determination.

UNIT II: FOREIGN EXCHANGE TRANSACTIONS AND SETTLEMENT

Foreign exchange transactions-spot transactions and forward contracts, currency swaps, futures and options, arbitrage and speculation in forex markets; Exchange rate quotations-direct and indirect quotes, cross rates and inverse rates, bid-ask spread and its significance; Mechanism of international payment, SWIFT network and electronic fund transfers; Role of clearing houses and settlement risk.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
FOREIGN EXCHANGE AND FOREX MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE307
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT III: FOREX RISK MANAGEMENT

Types of forex risks-transaction exposure, translation exposure, and economic exposure, political and exchange control risks; Hedging techniques-internal hedging techniques, netting, matching, and leading and lagging; External hedging techniques-forward contracts, currency options and currency swaps; Risk management strategies-derivatives as risk management tools, use of options and futures in forex risk management, risk assessment and mitigation strategies.

UNIT IV: REGULATORY FRAMEWORK AND CONTEMPORARY ISSUES IN FOREX

Regulatory framework-role of regulatory bodies: RBI, FEDAI and FEMA; Exchange control regulations in India; Anti-money laundering (AML) and compliance; Contemporary issues in forex management; Impact of global financial crisis on forex markets; Influence of economic and political events on exchange rates; Digital currencies and crypto assets in forex; Emerging trends in forex markets.

Suggested Readings

1. Apte, P. G. International financial management. McGraw-Hill Education.
2. Shapiro, A. C. Multinational financial management. Wiley.
3. Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. Multinational business finance. Pearson Education.
4. Reserve Bank of India (RBI). Publications and guidelines on foreign exchange management. Reserve Bank of India.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

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UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
FINANCIAL ECONOMETRICS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE308
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. Identify and explain the fundamental concepts of econometrics.
2. Formulate hypotheses related to economic problems and describe methods for their empirical testing.
3. Apply core econometric techniques such as regression analysis to examine and interpret economic data.
4. Critically evaluate econometric results using standard methods and interpret the implications effectively.

COURSE OUTCOMES

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

1. Explain the core concepts of econometrics and demonstrate confidence in applying them to real data.
2. Analyze and evaluate empirical econometric results using appropriate statistical techniques.
3. Identify limitations of OLS and apply alternative estimation techniques when classical assumptions fail.
4. Use econometric software (EViews, STATA, Gretl) to build, estimate, and analyze econometric models.

UNIT I: FOUNDATIONS OF ECONOMETRICS

Basics of econometrics; Scope of econometrics; Methodology of econometrics; Types of econometrics; Difference between econometrics and statistics; Nature and source of data used for economic analysis, the accuracy of the data; Basics of regression; Two variable regression model-assumptions, estimation through OLS; Properties of estimates-Gauss Markov theorem; Concept and derivation of R^2 and adjusted R^2 ; Deviation from classical linear regression-assumptions and GLS.

UNIT II: PROBLEM WITH REGRESSION ANALYSIS

Problem with regression analysis-problem of heteroskedasticity: Nature, test, consequences and remedial measures; Problem of autocorrelation-nature, test, consequences and remedial measures; Problem of multicollinearity: Nature, test, consequences and remedial measures; Model mis-specification verses pure autocorrelation, OLS verses FGLS and HAC; Co-existence of autocorrelation and heteroskedasticity.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (ACCOUNTING AND FINANCE GROUP)
FINANCIAL ECONOMETRICS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE308
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT III: REGRESSION WITH QUALITATIVE VARIABLE

Dummy variables- Basics, testing structural stability of regression models; Dummy variable trap, basics of trap, regression with dummy dependent variables; LMP Model-logit, grouped logit, probit and tobit model- their applications; Modeling count data, poisson model.

UNIT IV: TIME SERIES ECONOMETRICS

Time series analysis-Basics of time series; Utility of time series; Components of time series-secular trend, seasonal variations, cyclical variations, irregular variations, preliminary adjustments before analysing time series; Time series econometrics-stochastic processes; Stationary stochastic processes; Non stationary stochastic processes; Random walk models; Co-integration; Deterministic and stochastic trends; Unit root tests; Approaches to economic forecasting, AR, MA and ARIMA modeling of time series data.

Suggested Readings

1. Christopher, D. Introduction to Econometrics. Oxford Publishing House, New Delhi.
2. Gujarati, D.N., & Sangeetha. Basic Econometrics. Tata McGraw-Hill Publisher, New Delhi.
3. Baltagi, B. Basic Econometrics. Springer, New Delhi.
4. Ramu, R. Introductory Econometrics with Applications. South-Western College Publishing, USA.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

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Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

MARKETING GROUP

S. No.	Course No.	Course Title	No. of Credits	Credits Level	Credit Points	Course Type (Core/ Elective)	Marks (Theory/ Practical)	Nature of Course (Global/ National/ Regional/ Skill)	Research Project/ Summer Internship/ Dissertation
1.	P2COPC300	Summer Training	4	--	--	Core	Practical-100	--	Summer Internship
2.	P2COMO351	MOOCs	4	6.5	26	Core	Theory-100	--	--
ELECTIVES									
1.	P2COTC331	Services Marketing	4	6.5	26	Core	Theory-100	Global/National	--
2.	P2COTC332	Business-to-Business Marketing	4	6.5	26	Core	Theory-100	Global	--
3.	P2COTE333	Marketing Research	4	6.5	26	Elective	Theory-100	Global/Skill	--
4.	P2COTE334	Retail Management	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE335	International Marketing	4	6.5	26	Elective	Theory-100	Global	--
6.	P2COTE336	Rural Marketing	4	6.5	26	Elective	Theory-100	National	--
7.	P2COTE337	Integrated Marketing Communications	4	6.5	26	Elective	Theory-100	Global	--
8.	P2COTE338	Social Media Marketing	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			40	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
SERVICES MARKETING
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC331

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

COURSE OBJECTIVES

1. To introduce the distinct characteristics and role of services in a dynamic economy.
2. To develop an understanding of tools and frameworks for designing service offerings.
3. To train students in managing service quality, operations, and customer interactions.
4. To enable students to craft service strategies that foster loyalty and innovation.

COURSE OUTCOMES

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

1. Explain the fundamental concepts and models of services marketing and the nature of service economies.
2. Apply tools such as blueprinting, positioning maps, and the flower of service for effective service design.
3. Analyze service quality gaps, customer satisfaction, and manage service failure and recovery effectively.
4. Develop strategic service marketing plans including branding, CRM, and international service strategies.

UNIT I: UNDERSTANDING SERVICES AND CUSTOMER EXPECTATIONS

Evolution and growth of the global service, consumer behaviour in service settings with focus on customer expectations and performance; GAP model of service quality; SERVQUAL framework.

UNIT II: DESIGNING THE SERVICE OFFERING

Service product development: Blueprinting the service, core vs. supplementary services; Service positioning and differentiation: Flower of service, positioning strategies; Pricing of services: Pricing strategies in services, yield management and revenue optimization; Physical evidence and servicescape: Role of tangibles, servicescape design: Impact on experience.

UNIT III: DELIVERING AND MANAGING SERVICE QUALITY

People in services: Employee role in service delivery, internal marketing and service culture, HRM in service organizations; Managing demand and capacity: Service demand patterns, strategies for demand-capacity management; Service delivery and technology: Self-service technologies (SSTs), automation, AI and digital platforms in services; Managing service failures & recovery: Complaint handling, recovery strategies, customer loyalty & service guarantees.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
SERVICES MARKETING
UNDER NEP-2020
(CORE COURSE)

Course No.: P2COTC331
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT IV: STRATEGY, RELATIONSHIPS, AND INNOVATIONS IN SERVICES

Service marketing strategy: Service marketing triangle, aligning strategy, systems, and people; Customer relationship management (CRM): Service loyalty, retention strategies, lifetime value & personalization; Branding of services: Strategies for service brand building; Global and contemporary issues in services marketing: Managing services in global markets, sustainable and green services.

Suggested Readings

1. Zeithaml, V. A., Bitner, M. J., & Gremler, D. D. Services Marketing: Integrating Customer Focus Across the Firm. McGraw-Hill Education.
2. Lovelock, C., Wirtz, J., & Chatterjee, J. Services Marketing: People, Technology, Strategy. Pearson Education.
3. Rao, K. R. Services Marketing. Pearson Education.
4. Apte, G. Services Marketing. Oxford University Press.
5. Grönroos, C. Service Management and Marketing. Wiley.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
BUSINESS-TO-BUSINESS MARKETING
UNDER NEP-2020
(CORE COURSE)

Course No.: P2COTC332
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To critically evaluate the distinguishing characteristics of business-to-business (B2B) markets and the forces that shape organisational buying behaviour.
2. To discuss relationship-building and market-research techniques to segment, target and position offerings for diverse business customer groups.
3. To manage value propositions encompassing product, service, pricing and channel decisions that address the complex needs of B2B markets.
4. To integrate and control technology-enabled B2B communication.

COURSE OUTCOMES

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

1. Analyse and interpret environmental, organisational and behavioural factors to forecast demand.
2. Craft relationship strategies and justify marketing-resource allocations.
3. Formulate a B2B offering covering new-product/innovation roadmaps, pricing structures.
4. Develop a technology-enabled integrated marketing-communications.

UNIT I: FUNDAMENTALS OF BUSINESS MARKETING

Customer value in business markets; Differences between B2B and consumer marketing; Types of business customers; Classification and implications for different products and customer; Purchasing practices of business customers; Environmental analysis; Organisational buying behaviour; Models of organisational buying behaviour; Contemporary purchasing practices.

UNIT II: MANAGING RELATIONSHIPS AND RESEARCHING MARKETS

Managing B2B relationships; Relationship marketing vs customer relationship management; Managing relative profitability of customers using the customer lifetime value concepts; Fundamentals of market research in B2B markets; Estimating company's current and future demand; B2B marketing intelligence system; Segmenting, targeting and positioning in business markets.

UNIT III: PRODUCTS AND CHANNEL MANAGEMENT

Managing products and brands; New industrial product development; Innovation in B2B context; Technology adoption life cycle; Managing services for business markets; Pricing for business markets; Designing and managing business marketing channels; Personal selling functions for business markets; Key account management.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
BUSINESS-TO-BUSINESS MARKETING
UNDER NEP-2020
(CORE COURSE)

Course No.: P2COTC332

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

UNIT IV: COMMUNICATIONS AND STRATEGIC CONTROL

Developing an effective communications program; Integrated marketing communications; Use of internet, websites and social media for B2B marketing communications; Role of marketing in strategic planning; Strategic planning process; Implementation and controlling the marketing plan; Technology enabled B2B marketing; Sustainability and the future of B2B marketing.

Suggested Readings

1. Havaladar, K.K. and Dasari S. B2B Marketing Text and Cases. McGraw Hill.
2. Zimmerman, A., & Blythe, J. Business-to-Business Marketing Management: A Global Perspective. Routledge.
3. Anderson, J.C., Narus, J.A., & Narayandas, D. Business Market Management: Understanding, Creating, and Delivering Value. Pearson.
4. Brennan, R., Canning, L., & McDowell, R. Business-to-Business Marketing. SAGE Publications.
5. Hutt, M.D., Speh, T.W., & Sharma, D. B2B Marketing: A South-Asian Perspective. Cengage.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

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Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will

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**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
MARKETING RESEARCH
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE333
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To understand the process of marketing research.
2. To apply appropriate marketing research design.
3. To analyse the marketing data using different statistical tools.
4. To evaluate the quality and ethics of marketing research report.

COURSE OUTCOMES

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

1. Explain the marketing research process.
2. Use the different research designs to solve marketing problems.
3. Apply the statistical techniques for analysing the marketing data of various organisations.
4. Assess the structure, ethical standards, and practical relevance of research report.

UNIT I: INTRODUCTION

Introduction to marketing research; Defining research problem; Developing research approach; Research design; Qualitative research; Projective technique; Case study; Descriptive research; Primary & secondary data; Measurement & scaling.

UNIT II: SCALE DEVELOPMENT

Scale development; Questionnaire & form design; Hypothesis development; Type I & type II errors; Hypothesis testing; Cross tabulation; Correlation & regression analysis; Exploratory factor analysis.

UNIT III: MULTIVARIATE TECHNIQUES

Cluster analysis; Discriminant analysis; MANOVA; Multi-dimensional scaling; Conjoint analysis; Confirmatory factor analysis; Structural equation modelling.

UNIT IV: CONDITIONAL PROCESSING

Mediation analysis; Serial mediation; Parallel/sequential mediation; Moderation analysis; Moderated-mediation.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
MARKETING RESEARCH
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE333
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

Suggested Readings

1. Malhotra, N. K. Marketing Research: An Applied Orientation. Pearson Education India.
2. Cooper, D. R., & Schindler, P. S. Marketing Research: Concepts and Cases. Mc Graw Hill.
3. Luck, D. J., & Rubin, R. S. Marketing Research. Prentice Hall of India.
4. Aaker, D. A., Kumar, V., & Day, G. S. Marketing Research. Wiley India Pvt Ltd.
5. Tull, D. S., & Hawkins, D. I. Marketing Research: Measurement & Method. Prentice Hall of India.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

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**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
RETAIL MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE334
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To understand prevailing retail trends and strategies.
2. To analyse techniques in managing the retail merchandising.
3. To identify the parameters of retail store and layout and its elements
4. To comprehend on retailing pricing and promotion strategies

COURSE OUTCOMES

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

1. Enhance knowledge about overview of retailing.
2. Know the significance of merchandising strategies.
3. Develop insights towards managing the retail stores and organisations.
4. Implement the global retailing strategies effectively.

UNIT I: OVERVIEW OF RETAILING

Evolution of retailing; Retail industry in India; Retail organisation; Retail location and merchandise mix; Retail consumer behaviour.

UNIT II: RETAIL MERCHANDISING

Overview of merchandising; Merchandise planning; Merchandise procurement process; Merchandise allocation; Evaluating merchandise performance; Private labels; Category management.

UNIT III: RETAIL LOCATION

Retail location; Location assessment procedures; Store design; Elements of exterior and interior store design; Store operations;

UNIT IV: RETAIL MANAGEMENT

Retail pricing; Retail promotion; Retailing and CRM; Retailing and IT; Changing facets of retailing.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
RETAIL MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE334
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

Suggested Readings

1. Bajaj, C., Tuli, R., & and Srivastava, N.V. Retail Management. Oxford University Press.
2. Pradhan, S. Retailing Management. Tata McGraw Hill.
3. Berman, B., & Evans, J.R. Retail Management. Prentice Hall of India Pvt. Ltd.
4. Cox, R., & Paul Brittain, P. Retailing. Pearson Education.
5. Vedamani, G.G. Retail Management. Jaico Publishing House.

Note: Latest edition of the books may be preferred.

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**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
INTERNATIONAL MARKETING
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE335
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To understand the core concept international marketing environment.
2. To acquaint the students with the global market.
3. To demonstrate the various international strategic partnerships.
4. To understand the marketing mix programme for international markets.

COURSE OUTCOMES

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

1. Explain the environmental variables that influence international marketing.
2. Access the global market opportunities highlighting segmentation, targeting and positioning.
3. Apply the various international marketing strategy.
4. Interpret various marketing decisions for international markets.

UNIT I: INTERNATIONAL MARKETING ENVIRONMENT

Drivers affecting global integration; World trade theories and regional trade agreements; Management orientation; International marketing environment: Economic environment; Social and cultural environment; Political, legal and regulatory environments.

UNIT II: INTERNATIONAL MARKET RESEARCH AND OPPORTUNITIES

International customer: Regional market characteristics, International buyer; International marketing information systems and research: Sources of market information, Marketing research; Market segmentation, Targeting and positioning.

UNIT III: INTERNATIONAL MARKET ENTRY STRATEGIES

Entry and expansion strategies; Strategic partnerships; Competitive analysis: Industry analysis; Global and national competitive advantage; Strategic positions, Competitive innovation.

UNIT IV: INTERNATIONAL MARKETING PROGRAM

Product decisions; Pricing decisions; Marketing channels; Advertising; Promotion; Global e-marketing.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
INTERNATIONAL MARKETING
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE335
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

Suggested Readings

1. Keegan, W.J., & Bhargava, N.K. Global Marketing Management. Pearson.
2. Czinkota, M.R., & Ronkainen, I.A. International Marketing. Cengage Learning.
3. Cateora, P.R., & Graham, J.L. International Marketing. McGraw Hill.
4. Gillespie, K. & Swan, K.S. Global Marketing. Routledge.
5. Lee, K., & Carter, S. Global Marketing Management. Oxford.

Note: Latest editions of the books may be preferred

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
RURAL MARKETING
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE336
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To create awareness about the applicability of the concepts and working of rural markets.
2. To familiarize with the problems related to processes of marketing in rural markets.
3. To comprehend the distribution mechanism and pricing strategies in rural markets.
4. To familiarise with the ICT and innovation in rural markets.

COURSE OUTCOMES

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

1. Understand the working of rural marketing institution and challenges faced by them.
2. Analyse the concerns related to rural marketing.
3. Explain the distribution and pricing strategies adopted in rural marketing.
4. Implement the ICT enabled services in rural markets.

UNIT-I OVERVIEW OF RURAL MARKETING

Framework and approach of rural marketing; Rural marketing process; Ethical issues in rural marketing, factors contributing to rural markets, challenges of rural markets; Government initiatives for rural markets, composition of rural markets, rural market paradox, rural marketing in India.

UNIT-II RURAL MARKETING STRATEGIES

Rural consumer; Rural market strategies; Rural markets; Recent developments in rural marketing; Principles in rural areas; Rural marketing research.

UNIT-III RURAL DISTRIBUTION AND PRICING STRATEGIES

Distribution process and channels for rural areas, Challenges and difficulties in rural Areas, Rural pricing: Pricing policy and strategy; Rural communication mix: Challenges of communication, rural communication strategy, marketing communication mix, rural market segmentation.

UNIT-IV RURAL MARKETING AND ICT STRATEGIES

ICT essentials; ICT in rural markets; Trends in rural marketing; Future of rural marketing; Innovation: Jugad, frugal innovation, grassroot innovation, disruptive Innovation.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
RURAL MARKETING
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE336
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

Suggested Readings

1. Kumar, D., & Gupta, P. Rural Marketing: Challenges and Opportunities. Sage Texts, India.
2. Krishnamacharyulu, C.S.G. Rural Marketing. Pearson Education, India.
3. Krishnamacharyulu, C.S.G., & Ramakrishnan, L. Cases in Rural Marketing. Pearson Education India.
4. Kashyap, P., & Raut, S. The Rural Marketing Book. Dreamtech Press, India.
5. KuchiSayulu. Rural Marketing in India. Anmol Publication, Daryaganj, India.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
INTEGRATED MARKETING COMMUNICATION
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE337
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To describe tools of IMC and the importance of coordinating them for an effective IMC.
2. To equip the students about segmenting and evaluating of an IMC program.
3. To comprehend market research techniques required for IMC strategy formulation.
4. To recognize the impact of marketing communication mix on IMC.

COURSE OUTCOMES

After completing this course the student will be able to:

1. Understand the model of IMC in the present scenario.
2. Analyse the budget and evaluate the IMC program effectively.
3. Apply different elements of IMC in making IMC strategy for an organisation.
4. Implement marketing communication mix in IMC.

UNIT I: INTRODUCTION

Overview of IMC; IMC process model; Marketing communications planning: Process, IMC RABOSTIC planning model; The 4Es and 4Cs of IMC; IMC categories; Digital media environment.

UNIT II: IMC SEGMENTATION, BUDGETAND EVALUATION

IMC segmentation: Segmentation classification, developing audience profile; Developing target audiences; IMC budget: Setting the budget, expenditure and sales effects, approaches to budgeting, IMC category: Allocation strategies; IMC market evaluation and control: Evaluation issues, levels of IMC, continuum of IMC, Dimensions of IMC.

UNIT III: IMC STRATEGY

Categories of marketing research; Secondary information research; Primary insight research; B2B research inputs; Applying research to IMC planning; Brand visibility; Creativity and IMC; Media implementation.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
INTEGRATED MARKETING COMMUNICATION
UNDER NEP-2020
(ELECTIVE COURSE))

Course No.: P2COTE337
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT IV: THE INTEGRATED MARKETING COMMUNICATIONS MIX

Public relations: Marketing public relations audiences, Implementing marketing public relations, Measuring the effectiveness of marketing public relations; Sponsorship: Integrating sponsorship into the marketing mix, sponsorship developments, ethical issues; Advertising: General theory of advertising versus situation-specific theory of advertising; Sales promotion: Strategic and tactical use of sales promotions, sales promotion activities, evaluating sales promotions.

Suggested Readings

1. Broderick, A., & Pickton, D. Integrated Marketing communications. Pearson Education UK.
2. Juska, J. M. Integrated Marketing Communication: Advertising and promotion in a digital world. Routledge.
3. Blown, K., & Bach, D. Integrated Marketing Communications. PHI.
4. Belch, G.E., & Belch, M.A. Advertising & Promotion: An Integrated Marketing Communication Perspective, Tata McGraw Hill.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
SOCIAL MEDIA MARKETING
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE338
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To explain the core principles and motivating factors that affect social media marketing.
2. To describe how social business ecosystems and supporting technologies influence everyday marketing decisions.
3. To demonstrate basic engagement and social-CRM techniques for building and managing online communities across major social platforms.
4. To utilise fundamental monitoring and analytics tools to measure performance and guide subsequent social-media actions.

COURSE OUTCOMES

After completing this course the student will be able to:

1. Define key concepts such as the horizontal revolution, social identity, social capital and social media segments.
2. Summarise the components of a social business ecosystem.
3. Apply engagement tactics, social objects and basic social-CRM workflows to design a simple interaction plan for a selected social media platform.
4. Interpret essential social media metrics (e.g., reach, engagement rate, sentiment).

UNIT I: FOUNDATIONS OF SOCIAL MEDIA MARKETING

The horizontal revolution; Social media marketing strategy; Social identity; Social networking; Motives and attitudes influencing social media activities; Social media segments; Community structure; Ideas sharing in online community; Group influence and social capital.

UNIT II: SOCIAL BUSINESS

Concept; Social feedback cycle; Social web and engagement; Operations and marketing connection; Social interactions; CRM gets social; Outreach and influencer relations; Social business and measurement; Social profiles; Brand outposts and communities; Best practices in social business.

UNIT III: SOCIAL BUSINESS BUILDING BLOCKS

Engagement as customer activity; Engagement as business activity; Social CRM and business design; Social CRM program; Social objects; Social graph; Social applications; Social technology and business decisions.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (MARKETING GROUP)
SOCIAL MEDIA MARKETING
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE338
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT IV: ANALYTICS, MEASUREMENT AND EXECUTION

Social media analytics; Social media metrics; Popular social media platforms (Facebook, Twitter, LinkedIn, YouTube, Instagram); Social media monitoring and listening; Online reputation management; Social media ROI and goal setting; Automation and social media; AI and social media marketing.

Suggested Readings

1. Tuten, T.L., & Solomon, M.R. Social Media Marketing. Sage Publications.
2. Evans, D., & McKee, J. Social Media Marketing: The Next Generation of Business Engagement. Wiley Publishing Inc.
3. Zarrella, D. The Social Media Marketing Book. O'Reilly Media.
4. Blanchard, O. Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. Pearson Education.
5. Barker, M., Barker, D.I., Bormann, N.F., & Neher, K.E. Social Media Marketing: A Strategic Approach. Cengage Learning.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

HUMAN RESOURCE MANAGEMENT (HRM) GROUP

S. No.	Course No.	Course Title	No. of Credits	Credits Level	Credit Points	Course Type (Core/ Elective)	Marks (Theory/ Practical)	Nature of Course (Global/ National/ Regional/ Skill)	Research Project/ Summer Internship/ Dissertation
1.	P2COPC300	Summer Training	4	--	--	Core	Practical-100	--	Summer Internship
2.	P2COMO351	MOOCs	4	6.5	26	Core	Theory-100	--	--
ELECTIVES									
1.	P2COTC361	Strategic Human Resource Management	4	6.5	26	Core	Theory-100	Global	--
2.	P2COTC362	Human Resource Development	4	6.5	26	Core	Theory-100	Global	--
3.	P2COTE363	Management of Transformation	4	6.5	26	Elective	Theory-100	Global	--
4.	P2COTE364	Performance Management and Reward System	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE365	Talent Management	4	6.5	26	Elective	Theory-100	Global	--
6.	P2COTE366	Human Resource Accounting	4	6.5	26	Elective	Theory-100	Global	--
7.	P2COTE367	Diversity and Inclusion	4	6.5	26	Elective	Theory-100	Global	--
8.	P2COTE368	Communication for Transformation	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			40	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
STRATEGIC HUMAN RESOURCE MANAGEMENT
UNDER NEP-2020
(CORE COURSE)

Course No.: P2COTC361
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To acquaint the students with the concept, components of strategic HRM and strategic alignment.
2. To forecast the human resource needs of the organisation and to learn various employee retention methods.
3. To equip the students with various HR costs and methods to evaluate these costs.
4. To study various metrics to evaluate various HR initiatives, practices and programmes.

COURSE OUTCOMES

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

1. To understand the key strategic HRM functions and operations as well as recognize the linkages between the organizational strategies and human resource strategies.
2. To develop and apply knowledge about various methods of forecasting the demand and supply of labour within the organisation as well as outside the organisation.
3. To analyse information gained about designing the process for identifying high potential employees and establish a talent channel to serve the organisation's present and future high potential requirements.
4. To evaluate the impact through various HR costs & develop the objective metrics to measure these costs.

UNIT I: INTRODUCTION

SHRM: Role & barriers; Models of SHRM: Best fit model, best practice model, AMO model resource based model, business partner model; HR strategies: Types, steps in developing HR strategies; Strategic HR framework; Aligning HR strategies with business strategies.

UNIT II: FUNCTIONAL ASPECTS OF SHRM

Linkage between business strategies and HRP; Process of SHRP: Forecasting demand and supply of human resources, strategies to deal with HR surpluses and shortages; Strategic recruitment; Strategic selection, reliability and validity of selection tools: Key forms of flexible working: Functional & numerical flexibility.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
STRATEGIC HUMAN RESOURCE MANAGEMENT
UNDER NEP-2020
(CORE COURSE)

Course No.: P2COTC361
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT III: STRATEGIC HR DEVELOPMENT

Performance management, gap analysis and action plan; Knowledge management: Approaches & process; Talent management: Competence mapping, talent identification, succession planning, talent development and talent retention & its strategies

UNIT IV: HR COSTS AND EVALUATION TECHNIQUES

HR Costs: Direct and indirect costs, controllable and uncontrollable costs, absenteeism cost, turnover cost, behavioural costing; HR evaluation: Balanced scorecard, HR scorecard, benchmarking, types of benchmarking, HR benchmarking, HR accounting; Economic value added (EVA); HR surveys.

Suggested Readings

1. Charles Greer. Strategic Human Resource Management. Pearson Education, Asia, New Delhi.
2. Garry Dessler. Human Resource Management. PHI, New Delhi.
3. Wanye F. Cascio and Ranjeet Nambudiri. Managing Human Resources. Tata McGraw Hill Education Pvt. Ltd., New Delhi.
4. Wayne F. Casciond Herman Aguinis. Applied Pyschology in Human Resource Management. PHI Learning Pvt. Ltd., New Delhi.
5. Michael Armstrong. Strategic Human Resource Management. Kogan Page Publishers.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
HUMAN RESOURCE DEVELOPMENT
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC362
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. The primary purpose of this course is to introduce learners to the basic approaches, models and concepts of human resource development from a multi-disciplinary perspective.
2. To acquaint the students with the human resource development as system
3. To understand the numerous applications of human resource development
4. To make students capable of applying the HRD principles to understand about career management and development

COURSE OUTCOMES

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

1. Understand and recalling the foundations of human resource development
2. Apply knowledge of HRD as system, assessment of needs and prioritising needs
3. Analyze and research about the human resource applications and its applicability in organisations
4. Evaluate the several models of career development and management to enhance understanding of careers

UNIT I: FOUNDATIONS OF HUMAN RESOURCE DEVELOPMENT

Evolution of HRD; Progression toward a field of HRD; Relationship between HRM and HRD; HRD functions; Framework for the HRD process; Learning and HRD; Approaches to HRD (Strategic HR, integrative framework, human capital appraisal, HRD scorecard, people capital maturity model); HRD model; HRD organisational alignment model.

UNIT II: HRD SYSTEM

Assessing HRD needs; Strategic/organisational analysis; Task analysis; Person analysis; Prioritizing HRD needs; Designing effective HRD programmes; The “make-versus-buy” decision (Creating or purchasing HRD programs); Selecting the trainer; Selecting training methods and media; Preparing training materials; Scheduling an HRD program.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
HUMAN RESOURCE DEVELOPMENT
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC362
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT III: HUMAN RESOURCE DEVELOPMENT APPLICATIONS

Socialization (The process of becoming an insider); Various perspectives on the socialisation process; Employee counselling and wellness services; Employee assistance programs; Stress management interventions; Employee wellness and health promotion programs; Coaching: Coaching to improve poor performance, defining poor performance, responding to poor performance, conducting the coaching analysis; Maintaining effective performance and encouraging superior performance.

UNIT IV: CAREER DEVELOPMENT AND MANAGEMENT

Stages of life and career development; Models of career development; The process of career management; Career development practices and activities; Management development; Making management development strategic management education; Organisation development and change; Organisation development theories and concepts; Model of planned change; Designing an intervention strategy.

Suggested Readings

1. Pareek, U. and Rao, T.V. Designing and Managing Human Resource System, Oxford and IBH Publishing W. Pvt. Ltd. Delhi.
2. Werner, J.M. and Randy L.D. HRD, Thomson, South Western.
3. Deb, T. HRD Theory and Practice, Ane Books, India.
4. Tripathi, P.C. Human Resource Development, Sultan Chand & Sons, New Delhi.

Note: Latest edition of the books may be preferred.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
HUMAN RESOURCE DEVELOPMENT
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2COTC362
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

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Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRP GROUP)
MANAGEMENT OF TRANSFORMATION
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE363

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

COURSE OBJECTIVES

The objective of this course is to enable the student:

1. To acquaint the basics of business transformation management.
2. To familiarise with business process transformation.
3. To comprehend strategic change and transformation in an organisation.
4. To explain relevance of organisational change and monitoring.

COURSE OUTCOMES

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

1. Understand business transformation in various areas.
2. Analyse the business process transformation in competence and project management.
3. Apply strategic change in achieving successful transformation.
4. Implement the organisational change efficiently.

UNIT I: OVERVIEW OF BUSINESS TRANSFORMATION

Overview of business transformation; Meta management; Strategy management; Business transformation strategies; Value management; Risk management; Emergence of digital business; Digital business transformation; New strategies under digital transformation (ERP and MOE).

UNIT II: BUSINESS PROCESS TRANSFORMATION

The 4 perspectives of business process management; Transformational IT management; Competence and training management; Program and project management, transforming HR processes through outsourcing; Process management, technological innovation and organisational adaptation.

UNIT III: STRATEGIC CHANGE AND TRANSFORMATION

Strategic change and transformation; Change vs transformation; Strategic renewal in organisations; Building ambidexterity in organisations; Dynamic capabilities and renewal; Achieving successful strategic transformation; Cases of companies undergoing transformation.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRP GROUP)
MANAGEMENT OF TRANSFORMATION
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE363

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

UNIT IV: ORGANISATIONAL CHANGE MANAGEMENT

Organisational change management; Environment of change; Organisational transformation; Future of change management; HRD and management of change; Stakeholder management and management of change; Communication management and management of change; Performance management and management of change; Organisation structure and management of change; Organisation culture and management of change; Organisational change monitoring.

Suggested Readings

1. Uhl, A., & Gollens, L.A. A handbook of business transformation management methodology. Routledge.
2. Dutta, S.K. Strategic Change and Transformation: Managing Renewal in Organisations. Routledge.
3. Geada, N., & Anunciação, P. Reviving businesses with new organizational change management strategies. IGI Global.
4. Project Management Institute. Managing change in organizations: A practice guide. Project Management Institute.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRP GROUP)
PERFORMANCE MANAGEMENT AND REWARD SYSTEM
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE364
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To be aware of performance planning and performance management review system.
2. To acquaint with strategic performance management and e-performance management.
3. To familiarise with compensation concerns in managing performance.
4. To measure and value performance based on HR scorecards.

COURSE OUTCOMES

After completing this course the student will be able to:

1. Understand the relevance of managing performance in an organisation.
2. Apply and mentor performance system efficiently.
3. Examine individuals and team performance based on compensation.
4. Analyse and measure performance and contemporary issues in performance management.

UNIT I: OVERVIEW OF PERFORMANCE MANAGEMENT

Overview of performance management; Performance planning; Performance appraisal; Performance management review; Performance planning and motivation for achieving high performance; Implementation and assessment of performance management; Performance monitoring; Recent trends in performance management.

UNIT II: MANAGING PERFORMANCE

Performance management system, organisational and social perspective of PMS; E-performance management; Strategic performance management; Performance management and mentoring; International performance management; Artificial intelligence-driven performance management; Ethics and legal guidelines in performance management; Performance management and development issues.

UNIT III: PERFORMANCE BASED REWARDS AND COMPENSATION

Fundamental concept of reward management; Requirements and process of designing a pay structure; Pay for performance; Rewards for performance; Competency-based compensation; Performance-based compensation; Employee benefits; High performance teams; Team performance management; Performance-based career planning, career developments and succession planning.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
PERFORMANCE MANAGEMENT AND REWARD SYSTEM
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE364

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

UNIT IV: MEASURING PERFORMANCE

Performance measurement: Framework, methodologies and indicators; Performance measurements through balanced and HR scorecards; Performance measurement; Performance audit, human resource valuation, accounting and audit; Performance management: From decision support to performance governance; Performance measurement: Emerging issues and trends.

Suggested Readings

1. Bhattacharyya, D.K. Performance management systems and strategies. Pearson Education India.
2. Aguinis, H. Performance management. Pearson Education India.
3. Kohli, A.S., & Deb, T. Performance management. Oxford University Press.
4. Singh, B.D. Compensation and reward management. Excel Books India.
5. Richard, H. Compensation management. Prentice Hall of India, New Delhi.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
TALENT MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE365

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

COURSE OBJECTIVES

1. To provide a comprehensive understanding of talent management systems.
2. To explore strategic talent management, planning, analytics and AI.
3. To understand strategic talent acquisition and retention practices.
4. To examine strategic compensation models and the role of IT in attracting, engaging and retaining talent.

COURSE OUTCOMES

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

1. Evaluate talent management systems and apply strategies in organisation.
2. Design talent strategies using planning, diversity, analytics and ethics in a global, dynamic context.
3. Develop acquisition, retention and engagement practices suited to hybrid work and post-pandemic trends.
4. Apply compensation strategies and leverage HR analytics and systems to enhance talent management outcomes.

UNIT I: OVERVIEW OF TALENT MANAGEMENT

Foundations of talent management; Talent, teams and network; Talent and performance; Managing talent flows; Managing expert talent; Talent management and organisational environment; Overview of talent management systems; Talent management life-cycle.

UNIT II: TALENT MANAGEMENT STRATEGY AND TALENT PLANNING

Concept of talent management strategy; Aligning business and talent strategies; Diversity and inclusion; Talent analytics and AI; Global talent management; Cultural intelligence and global talent management; Overview of talent planning; Succession planning; Innovative talent planning.

UNIT III: TALENT ACQUISITION AND TALENT RETENTION

Introduction to talent acquisition; Talent acquisition management solutions; Talent acquisition as a strategic HR function; Post-pandemic trends and hybrid work models; Global talent acquisition and cross-cultural hiring; Overview of talent engagement and retention; Concept of talent retention; Talent management and corporate restructuring.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
TALENT MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE365
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT IV: COMPENSATION AND ROLE OF IT IN TALENT MANAGEMENT

Effective compensation and integrated rewards philosophy; Sustainable reward models; Strategic compensation for engagement, attraction and retention; Compensation and restructuring; Role of IT in talent management systems; Overview of talent management information systems; Talent management IT strategy; HR analytics and talent management: Techniques and tools.

Suggested Readings

1. Dessler, G. and Varkkey, B. Fundamentals of Human Resource Management. Pearson, New Delhi.
2. Collings, D.G., Mellahi, K. and Cascio, W.F. The Oxford book of Talent Management. Oxford University Press.
3. Dessler, G. A Framework for Human Resource Management. Pearson, New Delhi.
4. Donald, H. Knowledge Management in Organizations: A critical introduction. Oxford University Press, New Delhi.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
HUMAN RESOURCE ACCOUNTING
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE366

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

COURSE OBJECTIVES

1. To understand the role and applicability of HR accounting.
2. To familiarize with the different theories and methods of HR costs and value.
3. To apprehend with the HR audit methods and principles.
4. To equip with legal compliances pertaining to HR audit.

COURSE OUTCOMES

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

1. Equip with the methods and recent advancements in HR accounting.
2. Apply the theories and methods of HR costs and value in any organisation.
3. Implement HR audit to assess and resolve various workforce issues.
4. Analyse the areas and instruments covered by the HR audit in business practices.

UNIT I: ROLE, APPLICATION AND IMPLEMENTATION OF HRA

The development and state of the art of human resource accounting; Interlinkages of human resource planning with human resource accounting; Uses of HRA in corporate financial reporting; Approaches to human resource accounting; Designing and implementing human resource accounting systems; Application for improving, management, training and personal decisions; Recent advancements and future directions in HRA.

UNIT II: ACCOUNTING FOR HUMAN RESOURCE COSTS AND VALUE

Investment in human resources; Rate of return on human resources; Parameters for calculating return on investment in human resources; Human resource cost analysis; Organizational behaviour vs. turnover; Wastage of human resources (labour turnover, idle time, and absenteeism); Human resource costs, First generation and second generation accounting system for human resource costs; Human resource value: First generation and second generation accounting system for human resource value.

UNIT III: HR AUDIT OVERVIEW

Overview of HR audit; Conceptual framework of HR audit; Approaches of HR audit; Present scenario of HR audit in India; Levels of HR audit (corporate level HR audit, functional level HR audit); Steps, process and methodology of HR audit (individual interview, group interview, observation, analyses of secondary data); Principles of effective HR audit; Methods of conducting HR audit, components of HR audit, HR audit and workforce issues; Future prospects of human resource audit; Measures for betterment of human resource audit.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
HUMAN RESOURCE ACCOUNTING
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE366

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

UNIT IV: HR AUDIT FOR LEGAL COMPLIANCE AND SAFE BUSINESS PRACTICES

Comprehensive HR audit and audit of employee safety and health environment; Audit of HR planning, recruitment, selection; Audit checklists: Recruitment and selection, induction/orientation, training and development, health and safety; Areas covered by HR audit, HR audit as intervention, HR audit and business linkages; Scorecard as an instrument in HR audit; HR audit as a tool of human resource valuation; HR audit report: Purpose and preparation of HR audit report, process of preparing an HR audit report, use of HR audit report for business improvement.

Suggested Readings

1. Flamholtz, E. Human resource accounting: Advances in concepts, methods, and applications. Springer Science & Business Media.
2. Becker, B. E., Ulrich, D., & Huselid, M. A. The HR scorecard: Linking people, strategy, and performance. Harvard Business Press.
3. Trupti, S. & Vibhav, G. Human Resource Accounting and Auditing. Himalaya Publishing House Ltd.
4. Gyanchandani, R. HR Audit. Everest Publishing House.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
DIVERSITY AND INCLUSION
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE367
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

COURSE OBJECTIVES

1. To have a basic overview of the relevance of workplace diversity.
2. To acquaint with the latest trends in workplace diversity.
3. To understand the applicability and management of diversity.
4. To familiarise with the future trends of prevailing in workplace diversity.

COURSE OUTCOMES

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

1. Understand the types of workplace diversity and its management.
2. Demonstrate and adapt to adjust to changing trends and challenges.
3. Analyse and research the process, role and management of diversity.
4. Implement the future trends of workplace diversity to attain economic benefits.

UNIT I: WORKPLACE DIVERSITY MANAGEMENT

Various types of bias; Policy and practice of diversity in workplace; The social, psychology and management perspectives of workplace diversity; Workplace diversity: Generational diversity, gender diversity, workplace diversity worldwide; Corporate diversity management: Business performance from diversity, diversity legislation for employees, diversity in industry management; Leadership and diversity management in global context.

UNIT II: DIVERSITY TRENDS AND CHALLENGES

Current trends in diversity; Shortfalls of diversity; Diversity shortcomings in STEM and industry; Success of diversity in industry; Remedial diversity shortcomings; Employee initiated diversity; C-suite diversity; Trade unions and equality, diversity and inclusion; Diversity and organisational performance; The historical and legal contexts of diversity and inclusion.

UNIT III: DIVERSITY MANAGEMENT AND IMPLEMENTATION

Investigating the organizational perspective on diversity, equity and inclusion; Diversity in lower level management, diversity in middle level management, diversity in senior management; Achieving diversity in leadership; Management implementation of diversity: Bringing management on board, strategies for managing diversity; Diversity implementation challenges, reasons for diversity failures; Cultural sensitivity and intercultural communication.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
DIVERSITY AND INCLUSION
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE367
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

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

UNIT IV: ECONOMIC BENEFITS OF DIVERSITY

The economics of diversity: Innovation, productivity and the labour market; Economic benefits: Top economic benefits, buying power of diverse consumer markets, profiting from diversity; Profit analysis based on diversity, benefits and industry, economic imperative of diversity in technology, negative impacts of non-inclusion; Takeaways on diversity, supporting diversity in unprecedented times; Leadership and its contribution to diversity management.

Suggested Readings

1. Kasinathan, R., Mallu, M., & Bozinski, M. Diversity and Inclusion in Industry: A Road to Prosperity. CRC Press.
2. Rothwell, W. J., Campbell, J., & Ealy, P. L. Beyond Symbolic Diversity, Equity, and Inclusion: Creating a Culture of Enduring Organizational Social Impact. CRC Press.
3. Jones, F., Campbell Quick, J., & Cooper, C. L. The Oxford handbook of diversity in organizations.
4. April, K., & Shockley, M. Diversity: New realities in a changing world. Springer.

Note: Latest edition of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
COMMUNICATION FOR TRANSFORMATION
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE368

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

COURSE OBJECTIVES

1. To understand organisational change, focusing on transformational communication and emotional intelligence in managing resistance.
2. To explore transformational leadership and cultural management.
3. To understand and apply strategic communication tools for driving sustainable organisational transformation.
4. To understand technology-driven transformation and innovation management.

COURSE OUTCOMES

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

1. Critically analyse change models and apply transformational communication strategies.
2. Apply leadership communication to drive cultural transformation.
3. Design communication strategies and utilize communication analytics to support long-term change.
4. Evaluate technological transformation drivers and apply agile innovation strategies.

UNIT I: CHANGE MANAGEMENT AND TRANSFORMATIONAL COMMUNICATION

Overview of resistance to change; Foundations and models of change management; Change management simulation; Informal networks and beyond-hierarchy management; Concept and models of transformational communication; Transactional and transformational communication; Emotional intelligence and active listening; Communication and change; Managing resistance through communication.

UNIT II: TRANSFORMATIONAL LEADERSHIP COMMUNICATION AND CULTURAL TRANSFORMATION

Foundations of transformational leadership; Communication in leadership; Crafting and communicating vision; Emotional intelligence and leadership communication; Storytelling for transformation; Building trust through authentic communication; Feedback and active listening to empower teams; Culture management and cross-cultural models; Concept of cultural transformation.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
COMMUNICATION FOR TRANSFORMATION
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE368

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

UNIT III: COMMUNICATION FOR SUSTAINABLE TRANSFORMATION

Designing communication KPIs; Stakeholder mapping and engagement; Strategic communication roadmaps; Communication analytics for continuous improvement; Risk and crisis communication; Cross-cultural and global communication; Internal communication as a strategic function; Training leaders as communicators; Change champions and peer communication.

UNIT IV: TRANSFORMATION THROUGH NEW TECHNOLOGY AND INNOVATIONS

Overview of technological transformation; Technological revolution; Technology adoption and adaptation; Concept of technology transfer; Innovation as a core business process; Building innovative organisations; Developing innovation strategy; Sources and networks of innovation; Agile transformation and innovation ecosystems.

Suggested Readings

1. Kotter, J. P. Leading change. Boston, MA: Harvard Business Review Press.
2. Barrett, D. J. Leadership communication. New York, NY: McGraw-Hill Education.
3. Bass, B. M., & Riggio, R. E. Transformational leadership. Mahwah, NJ: Lawrence Erlbaum Associates.
4. Schein, E. H., & Schein, P. A. Organizational culture and leadership. Hoboken, NJ: Wiley.
5. Cornelissen, J. Corporate communication: A guide to theory and practice. London, UK: SAGE Publications.

Note: Latest edition of the books may be preferred.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
THIRD SEMESTER (HRM GROUP)
COMMUNICATION FOR TRANSFORMATION
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE368

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

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

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

UNIVERSITY OF JAMMU

MASTER DEGREE PROGRAMME IN COMMERCE

TWO-YEAR M.COM. PROGRAMME

UNDER NEP- 2020

Course-wise Details

SEMESTER – IV									
S. No.	Course No.	Course Title	No. of Credits	Credits Level	Credit Points	Course Type (Core/ Elective)	Marks (Theory/ Practical)	Nature of Course (Global/ National/ Regional/ Skill)	Research Project/ Summer Internship/ Dissertation
ACCOUNTING AND FINANCE GROUP									
1.	P2CORC400	Dissertation	16	7.0	84	Core	--	--	Dissertation
ELECTIVES									
1.	P2COTE401	Management Control System	4	6.5	26	Elective	Theory-100	Global	--
2.	P2COTE402	International Finance	4	6.5	26	Elective	Theory-100	Global	--
3.	P2COTE403	Financial Decision Analysis	4	6.5	26	Elective	Theory-100	Global	--
4.	P2COTE404	Financial Technology and Innovations	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE405	Mergers and Acquisitions	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			36	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									
MARKETING GROUP									
1.	P2CORC400	Dissertation	16	7.0	84	Core	--	--	Dissertation
ELECTIVES									
1.	P2COTE431	Brand Management	4	6.5	26	Elective	Theory-100	Global	--
2.	P2COTE432	Supply Chain Management	4	6.5	26	Elective	Theory-100	Global	--
3.	P2COTE433	Strategic Marketing	4	6.5	26	Elective	Theory-100	Global	--
4.	P2COTE434	Entrepreneurial Marketing	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE435	Sports Marketing	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			36	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									
HUMAN RESOURCE MANAGEMENT (HRM) GROUP									
1.	P2CORC400	Dissertation	16	7.0	84	Core	--	--	Dissertation
ELECTIVES									
1.	P2COTE461	International Human Resource Management	4	6.5	26	Elective	Theory-100	Global	--
2.	P2COTE462	Legal and Social Security	4	6.5	26	Elective	Theory-100	Global	--
3.	P2COTE463	Human Capital Management	4	6.5	26	Elective	Theory-100	Global	--

4.	P2COTE464	Conflict Resolution and Management	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE465	Leadership Development	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			36	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER
DISSERTATION
UNDER NEP-2020
(CORE COURSE)**

Course No.: P2CORC400

Maximum Marks: 300

Credits: 12

(Examinations to be held in May 2027, 2028, 2029)

The break-up of 12 credits is as under:

Synopsis:	2 Credits	50 marks
Data Collection:	2 Credits	50 marks
Report Writing:	4 Credits	100 marks
Pre-submission seminar:	4 Credits	100 marks
External Viva-voce:	4 Credits	100 marks

Note: The external viva-voce shall be taken by an external expert, not less than the designation of Professor.

ACCOUNTING AND FINANCE GROUP

S. No.	Course No.	Course Title	No. of Credits	Credits Level	Credit Points	Course Type (Core/ Elective)	Marks (Theory/ Practical)	Nature of Course (Global/ National/ Regional/ Skill)	Research Project/ Summer Internship/ Dissertation
1.	P2CORC400	Dissertation	16	7.0	84	Core	--	--	Dissertation
ELECTIVES									
1.	P2COTE401	Management Control System	4	6.5	26	Elective	Theory-100	Global	--
2.	P2COTE402	International Finance	4	6.5	26	Elective	Theory-100	Global	--
3.	P2COTE403	Financial Decision Analysis	4	6.5	26	Elective	Theory-100	Global	--
4.	P2COTE404	Financial Technology and Innovations	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE405	Mergers and Acquisitions	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			36	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (ACCOUNTING AND FINANCE GROUP)
MANAGEMENT CONTROL SYSTEM
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE401

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

1. Understand the fundamentals, components, and types of Management Control Systems (MCS), along with the influence of behavioral aspects and organizational culture.
2. Analyze responsibility centers, performance measurement, decentralization, responsibility accounting, and transfer pricing in MCS.
3. Apply budgeting techniques (e.g., flexible and cash budgets) for planning, control, and performance evaluation in decision-making.
4. Evaluate decision-making techniques, including differential cost analysis, for make-or-buy, special order, and product-line decisions.

COURSE OUTCOMES

After the completion of this course, the learner is expected to:

1. Identify key components of MCS and understand their role in organizational success.
2. Apply responsibility accounting to measure performance and control mechanisms in real-world scenarios.
3. Create and revise budgets using flexible and cash budgeting techniques for planning and performance evaluation.
4. Analyze and evaluate decision-making strategies with differential cost analysis in various business situations.

UNIT I: FUNDAMENTALS OF MANAGEMENT CONTROL SYSTEM

Nature of management control systems; Components of MCS; Boundaries of management Control; Role of MCS in organizational success; Challenges in MCS implementation; Types of management control systems; Behavioural aspects of control systems; Understanding goal congruence; Mechanisms for achieving goal congruence; Types of goal congruence; Informal factors that influence goal congruence.

UNIT II: DECENTRALIZATION AND RESPONSIBILITY CENTERS

Decentralization vs. centralization; Responsibility accounting; Steps involved in responsibility accounting; Responsibility centers-cost centers, revenue centers, profit centers, investment centers, expenses centres, administrative and support centres, research and development centres, marketing centres Performance measurement for different types of responsibility centers; Transfer pricing-methods of transfer pricing (market-based, cost-based, negotiated).

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (ACCOUNTING AND FINANCE GROUP)
MANAGEMENT CONTROL SYSTEM
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE401

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

UNIT III: BUDGETING AS A TOOL FOR MANAGEMENT CONTROL SYSTEM

Budgeting and forecasting; Budgetary control; Budgeting process; Organization for budgeting; Elements of a successful budgeting plan; Budget centres; Limiting or principal budgeting factor; Types of budgets; Role of budgeting in planning, control and performance evaluation; Revision of budgets; Preparation of flexible budget and cash budget.

UNIT IV: ALTERNATE CHOICE DECISIONS AND DIFFERENTIAL COST ANALYSIS

Alternate choice decisions; Evaluating alternatives-setting criteria for evaluating alternatives; Introduction to differential cost analysis-relevant vs. irrelevant costs, fixed, variable and differential costs in decision-making, opportunity costs and their role in decision analysis; Techniques for differential cost analysis-incremental analysis, contribution margin analysis, break-even analysis; Applications of differential cost analysis: Make or buy decisions, special order decisions, pricing decisions.

Suggested Readings

1. Robert, N. A. & Vijay G. Management Control Systems. The McGraw-Hill, New Delhi.
2. Maciariello, J. A. & Kirby, C. J. Management Control System. Prentice Hall of India, New Delhi.
3. Sharma, S. Management Control System. Tata Mc Graw Hill Publishing Co., New Delhi.
4. Lal, J. Accounting for Management. Himalaya Publishing House, New Delhi.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

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

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (ACCOUNTING AND FINANCE GROUP)
INTERNATIONAL FINANCE
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE402

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

1. To familiarising students with the concepts of finance at international level.
2. To sensitize students about the Forex Markets and Monetary System
3. To understanding the regulatory framework of international finance
4. To provide an in-depth understanding of the process and techniques used to make international investment decisions.

COURSE OUTCOMES

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

1. Understand the role and importance of international financial institutions and major reforms in international finance.
2. Apply knowledge of risks, hedging process & instruments of forex markets
3. Analyze and research about the regulatory bodies, their working and functions.
4. Evaluate and analyse the foreign investment projects

UNIT I: CONCEPT AND NATURE OF INTERNATIONAL FINANCE

Overview of international finance; Role of financial manager; Finance function; International financial institutions (IMF, WTO & World Bank); International monetary reforms; International liquidity; Special Drawing Rights (SDRs); Prerequisites for making India as an international financial center.

UNIT II: FOREIGN EXCHANGE MARKETS AND MONETARY SYSTEM

Foreign currency and foreign transactions; Foreign sector and forex markets; Instruments of credit traded; Foreign exchange market components; Role of participants of foreign exchange markets; Currency derivatives; Emerging importance of Indian rupee; Exchange rate mechanism; Forces of demand and supply; Gustav's theory; Exchange rate system in India.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (ACCOUNTING AND FINANCE GROUP)
INTERNATIONAL FINANCE
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE402

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

UNIT III: REGULATORY FRAMEWORK OF INTERNATIONAL FINANCE

RBI as exchange control authority; Foreign currency accounts; Non-resident accounts; Role of Export Credit Guarantee Corporation (ECGC); Role of Exim Bank; Convertibility; Export and import financing mechanism (Buyers' credit, suppliers' Credit); Exposures.

UNIT IV: FINANCIAL MANAGEMENT OF THE MULTINATIONAL FIRM

Approaches to international business; ADRs; GDRs; ECBs; FDI; Evaluating direct investment projects through international capital budgeting; Project evaluation criteria (ARR, NPV method, PI method, IRR method); Country risk analysis; International taxation.

Suggested Readings

1. Bhole, L. M., Financial Institutions and Markets, Tata McGraw Hill Company Ltd., New Delhi.
2. Avadhani, V. A., International Finance, Himalaya Publications, New Delhi.
3. Apte, P.G., International Finance, Tata McGraw Hill, New Delhi.
4. Moosa, I. A., International Finance, Tata McGraw Hill, New Delhi.
5. Sharan, V. K., International Finance, PHI, New Delhi.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (ACCOUNTING AND FINANCE GROUP)
FINANCIAL DECISION ANALYSIS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE403

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

1. To develop an understanding of financial decision-making frameworks in business scenarios.
2. To enable students to apply financial tools and techniques for evaluating business decisions.
3. To analyze the impact of financial structure, cost of capital, and risk on decision outcomes.
4. To build the ability to make informed strategic and operational financial decisions.

COURSE OUTCOMES

After completion of this course students will be able to:

1. Explain the key principles of financial decision-making in various business contexts.
2. Apply financial techniques such as NPV, IRR, and sensitivity analysis to assess capital investment decisions.
3. Analyze the implications of capital structure and dividend decisions on firm value.
4. Evaluate risk-return trade-offs in financing and investment decisions.

UNIT I: INTRODUCTION TO FINANCIAL DECISION ANALYSIS

Meaning and scope of financial decision analysis; Types of financial decisions: Investment, financing, and dividend decisions; Role of financial manager; Time value of money and financial mathematics; Financial decision-making under uncertainty.

UNIT II: CAPITAL BUDGETING AND INVESTMENT DECISIONS

Capital budgeting process and techniques: Payback Period, NPV, IRR, PI, ARR; Cash flow estimation; Project evaluation under risk and uncertainty; Sensitivity analysis, scenario analysis, and decision tree analysis; Capital rationing and replacement decisions.

UNIT III: COST OF CAPITAL AND CAPITAL STRUCTURE DECISIONS

Concept and computation of cost of capital: specific and weighted average cost of capital (WACC); Capital structure theories: Net income, net operating income, Modigliani-Miller, trade-off and pecking order theory; Factors influencing capital structure; Leverage analysis: operating, financial, and combined leverage.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (ACCOUNTING AND FINANCE GROUP)
FINANCIAL DECISION ANALYSIS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE403

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

UNIT IV: DIVIDEND POLICY AND DECISIONS

Forms and types of dividends; Dividend theories – Walter, Gordon, and Modigliani-Miller; Factors influencing dividend decisions; Corporate dividend practices in India; Stock dividends and share buybacks; Retained earnings and growth decisions.

Suggested Readings

1. Chandra, P. Financial Management: Theory and Practice. McGraw-Hill Education.
2. Ross, S. A., Westerfield, R. W., & Jaffe, J. Corporate Finance. McGraw-Hill Education.
3. Brealey, R. A., Myers, S. C., & Allen, F. Principles of Corporate Finance. McGraw-Hill.
4. Hampton, J. J. Financial Decision Making: Concepts, Problems and Cases. PHI Learning.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (ACCOUNTING AND FINANCE GROUP)
FINANCIAL TECHNOLOGY AND INNOVATIONS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE404

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

1. To introduce the foundational concepts and evolution of fin-tech.
2. To examine key technologies and innovations driving financial services.
3. To understand the role of fin-tech in promoting digital payments and financial inclusion.
4. To analyze emerging trends, technologies, and regulatory challenges in the fin-tech ecosystem.

COURSE OUTCOMES

After the completion of this course, the learner is expected to:

1. Identify core fin-tech technologies and their applications in financial services.
2. Explain how fin-tech innovations contribute to digital payments and financial inclusion.
3. Analyze emerging trends such as DeFi, open banking, and green fin-tech.
4. Evaluate regulatory frameworks and propose solutions to fin-tech-related risks.

UNIT I: FOUNDATIONS OF FIN-TECH AND INNOVATION

Origin and evolution of fin-tech; Traditional finance vs. fin-tech disruption; Key drivers of fin-tech growth; Core technologies: Blockchain, artificial intelligence, machine learning, and IoT in financial services; Theories: Diffusion of innovation theory, innovation diffusion lifecycle, technology acceptance model.

UNIT II: DIGITAL PAYMENTS AND FINANCIAL INCLUSION

Digital payment systems: UPI, digital wallets and contactless payments; Financial inclusion-role of Fin-tech in bridging the gap for underserved populations; Innovations in lending-peer-to-peer lending, crowd funding and microfinance platforms; Challenges: Cybersecurity, fraud prevention, risk management and user adoption.

UNIT III: EMERGING TRENDS AND TECHNOLOGIES

Cryptocurrency and decentralized finance (DeFi): Concepts, applications and risks; Open banking and APIs: Enhancing collaboration between banks and fin-tech firms; InsurTech and RegTech: Innovations in insurance and regulatory compliance; Future trends: quantum

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (ACCOUNTING AND FINANCE GROUP)
FINANCIAL TECHNOLOGY AND INNOVATIONS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE404

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

computing, green fin-tech and sustainability in finance.

UNIT IV: REGULATORY FRAMEWORK IN FIN-TECH

Need for regulation in fin-tech: Risks posed by unregulated fin-tech innovation; Regulatory bodies in India; Key acts and regulations governing fin-tech: RBI's guidelines, SEBI and IRDAI; Digital personal data protection Act (DPDP Act, 2023; Challenges and the way forward.

Suggested Readings

1. Arjunwadkar, P. Y. Fin-tech. In Auerbach Publications.
2. Kunal, K., & Ramprakash, C. Cryptocurrency and Emerging Trends in Fin-tech. Kalayani Publications.
3. Mei, L. Fin-tech fundamentals: Understanding Emerging Technologies and Their Impact on Modern Industries. Mercury Learning and Information.
4. Buckley, R. P., & Arner, D. W. Fin-tech: Finance, Technology and Regulation. Cambridge University Press.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

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Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (ACCOUNTING AND FINANCE GROUP)
MERGERS AND ACQUISITIONS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE405
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

1. To recall the key concepts, types, and stages of mergers and acquisitions.
2. To explain the valuation techniques and methods of financing M&A deals.
3. To apply strategic evaluation techniques to analyze M&A decisions through real-world case studies.
4. To analyze the impact of legal and regulatory frameworks on domestic and cross-border M&A.

COURSE OUTCOMES

After the completion of this course, the learner is expected to:

1. Identify the motives and types of mergers and acquisitions.
2. Interpret financial statements for valuation and synergy analysis.
3. Apply valuation models and financing strategies to hypothetical M&A scenarios.
4. Evaluate post-merger integration challenges and strategic success factors.

UNIT I: INTRODUCTION TO MERGERS AND ACQUISITIONS

Concept and overview; Motives behind M&A; Strategic, financial and managerial objectives; Historical evolution and trends in M&A; Types of mergers and acquisitions-horizontal, vertical, conglomerate and congeneric mergers, hostile takeovers vs. friendly acquisitions, reverse mergers and leveraged buyouts (LBOs); Stages of M&A-strategy formulation, deal structuring, due diligence, negotiation, and closing; Role of investment bankers, lawyers, and consultants in M&A.

UNIT II: VALUATION AND FINANCING OF M&A

Valuation techniques: Asset-based, income-based, and market-based methods, discounted cash flow (DCF) method, valuation using multiples-price to earnings, price to book, and EV/EBITDA; Methods of financing-cash, stock swap, debt financing, and hybrids, leveraged buyouts and management buyouts, role of private equity and venture capital in M&A; Synergy and value creation: Types of synergies; Impact of M&A on shareholder wealth.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (ACCOUNTING AND FINANCE GROUP)
MERGERS AND ACQUISITIONS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE405

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

UNIT III: LEGAL AND REGULATORY FRAMEWORK

Legal aspects of M&A-provisions under the companies act, SEBI regulations on takeovers and mergers, competition law and anti-trust issues; Taxation and accounting aspects-tax implications of mergers and acquisitions, accounting for mergers and acquisitions (AS-14 and Ind AS 103), goodwill, purchase price allocation, and impairment testing; Cross-border M&A: Legal and regulatory challenges in cross-border M&A.

UNIT IV: STRATEGIC AND POST-MERGER INTEGRATION

Strategic evaluation: Strategic rationale behind M&A decisions, corporate restructuring and divestitures, defensive tactics against hostile takeovers; Post-merger integration: Integration of operations, culture, and human resources, change management and leadership challenges; Measuring post-merger performance; Recent trends and developments in M&A.

Suggested Readings

1. Gaughan, P. A. Mergers, acquisitions, and corporate restructurings. John Wiley & Sons.
2. Weston, J. F., Mitchell, M. L., & Mulherin, J. H. Takeovers, restructuring, and corporate governance. Pearson Education.
3. Damodaran, A. Valuation: Measuring and managing the value of companies. John Wiley & Sons.
4. Sudarsanam, S. Creating value from mergers and acquisitions. Pearson Education.

Note: Latest editions of the books may be preferred.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (ACCOUNTING AND FINANCE GROUP)
MERGERS AND ACQUISITIONS
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE405

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

MARKETING GROUP

S. No.	Course No.	Course Title	No. of Credits	Credits Level	Credit Points	Course Type (Core/ Elective)	Marks (Theory/ Practical)	Nature of Course (Global/ National/ Regional/ Skill)	Research Project/ Summer Internship/ Dissertation
1.	P2CORC400	Dissertation	16	7.0	84	Core	--	--	Dissertation
ELECTIVES									
1.	P2COTE431	Brand Management	4	6.5	26	Elective	Theory-100	Global	--
2.	P2COTE432	Supply Chain Management	4	6.5	26	Elective	Theory-100	Global	--
3.	P2COTE433	Strategic Marketing	4	6.5	26	Elective	Theory-100	Global	--
4.	P2COTE434	Entrepreneurial Marketing	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE435	Sports Marketing	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			36	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (MARKETING GROUP)
BRAND MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE431

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

1. To provide a foundational understanding of branding concepts and the strategic role of brands in business.
2. To develop analytical skills for measuring and managing brand equity and brand positioning.
3. To equip students with frameworks for building and sustaining brand identity, image, and personality.
4. To explore strategic brand decisions including portfolio management, brand extensions, and global branding.

COURSE OUTCOMES

After the completion of this course, the learner is expected to:

1. Define and explain the role, types, and significance of branding in marketing and business strategy.
2. Evaluate brand equity using models like Aaker's and Keller's Brand Resonance Pyramid.
3. Apply brand identity frameworks to create consistent and appealing brand experiences.
4. Formulate strategic decisions related to brand architecture, brand extension, and rebranding.

UNIT I: FOUNDATION OF BRANDING

Evolution of branding; Significance of brands to consumers and firms; Types of brands: Product, service, corporate, personal and NGO brands; Brand identity, image and personality; Brand positioning and repositioning; Designing brand elements; Sensory and emotional branding.

UNIT II: MEASURING AND MANAGING BRAND EQUITY

Overview of brand equity; Aaker's brand equity model; Keller's customer-based brand equity (CBBE) model; Brand resonance model; Brand value chain, Brand audits and brand tracking studies; Quantitative and qualitative brand research; Brand valuation methods (e.g., Interbrand, Brand Z); Brand performance and CLV (Customer Lifetime Value).

UNIT III: BUILDING BRAND IDENTITY AND BRAND EXPERIENCE

Crafting brand positioning statements and brand mantras; Brand identity prism and brand personality archetypes; Internal branding and employee alignment; Brand communication through IMC; Touchpoints across customer journey; Experiential branding and sensory cues; Personal branding and employer branding; Brand consistency and coherence across media; Visual identity systems and tone of voice.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (MARKETING GROUP)
BRAND MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE431

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

UNIT IV: STRATEGIC BRAND MANAGEMENT AND CONTEMPORARY TRENDS

Brand architecture; Brand portfolio management; Brand extensions and licensing; Co-branding and brand alliances; Brand revitalization and repositioning strategies; Global branding strategies: Standardization vs. localization; Digital brand management: Social media, influencer branding, user-generated content, purpose-driven branding and brand activism; Ethical and sustainable branding.

Suggested Readings

1. Keller, K. L. Strategic Brand Management. Pearson Education.
2. Aaker, D. A. Aaker on Branding: 20 Principles That Drive Success. Morgan James Publishing.
3. Kapferer, J. N. The New Strategic Brand Management. Kogan Page.
4. Holt, D. How Brands Become Icons: The Principles of Cultural Branding. Harvard Business Review Press.
5. Riezebos, R. Brand Management: A Theoretical and Practical Approach. Pearson Education.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (MARKETING GROUP)
SUPPLY CHAIN MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE432

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES:

1. To familiarize the students with the essentials of supply chain.
2. To provide foundational insights in the components of supply chain management.
3. To foster the understanding of the role of IT in supply chain.
4. To prepare the students for sustainable supply chain management in global context.

COURSE OUTCOMES:

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

1. Developed an understanding of the supply chain linkages.
2. Application of various components of supply chain in business.
3. Analyse the impact of coordination and technology in supply chain.
4. Evaluate the implications of sustainable supply chain issues.

UNIT I: OVERVIEW OF SUPPLY CHAIN

Understanding supply chain: Historical perspective; Supply chain linkages; Decision phases in supply chain; Process view of supply chain; Competitive and supply chain strategies; Achieving and maintaining strategic fit; Supply chain levers for uncertainty; Framework of supply chain decision.

UNIT II: COMPONENTS OF SUPPLY CHAIN MANAGEMENT

Inventory management: Inventory costs, inventory control techniques and tools; Warehousing: Types, mechanism of warehousing; Transportation: Modes, multi model transportation system, transportation management system and network; Outsourcing; Strategic dimensions to outsourcing, third party logistics, fourth party logistics; Role of logistics in supply chain.

UNIT III: SUPPLY CHAIN COORDINATION AND IT

Supply chain planning; Procurement methods; Supply chain coordination: Lack of supply chain coordination and bullwhip effect; Obstacles to coordination; Managerial levers to achieve coordination; IT as a supply chain enabler; Designing information system; Decision support system; Value creation through supply chain.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (MARKETING GROUP)
SUPPLY CHAIN MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE432

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

UNIT IV: REVERSE SUPPLY CHAIN AND SUSTAINABILITY

Reverse supply chain: Design, challenges, trends; Pillars of corporate social responsibility; Sustainability and supply chain drivers; Regulation for sustainability; Green supply chain management; Global supply chain.

Suggested Readings

1. Chopra, S. & Kalra, D.V. Supply Chain Management, Pearson
2. Sople, V.V. Supply Chain Management Pearson
3. Aggrawal, D.K. Supply Chain Management, MacMillan.
4. Shah, J. Supply Chain Management Pearson
5. Russell R.S. & Taylor B.W. Operations and Supply Chain Management, Wiley

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

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Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (MARKETING GROUP)
STRATEGIC MARKETING
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE433

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

1. To understand the marketing strategy and its dimensions.
2. To acquaint with strategic capabilities and analysis.
3. To apply knowledge about marketing capabilities and investment.
4. To analyse the emerging issues in strategic marketing.

COURSE OUTCOMES

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

1. Explain the strategy content & process perspective and strategy selection & portfolio analysis.
2. Recognise the role of customer relation strategy.
3. Apply the knowledge with respect to emerging issues of strategic marketing.
4. Assess the relevance of indicators such as customer lifetime value and customer referral value.

UNIT I: MARKETING STRATEGY AND ITS DIMENSIONS

Strategy content and process perspective; Marketing strategy and performance relationship; Sustainable competitive advantage; Competitive marketing behaviour; Comparative advantage theory of competition; Emerging markets strategies; Rural marketing as a strategy; Bottom of the pyramid marketing; Cause-related marketing.

UNIT II: STRATEGIC CAPABILITIES AND ANALYSIS

Strategy selection; Portfolio analysis; Strategic positioning; Development and selection of a strategic position; Market entry strategy; Product strategies; Pricing strategies; Distribution strategies; Promotion strategies; Measuring marketing strategies performance; Strategic analysis: Analysis of customers, competitors, market and environment; Corporate appraisal: SWOT and TOWS analysis.

UNIT III: MARKETING CAPABILITIES AND INVESTMENT

Marketing analytics and marketing capabilities; Market driven organizations; Market orientation: Concept and its linkages with performance, Different schools of thought; Internal market orientation; First mover advantage: Merits and demerits; Customer relationship strategy: Role of trust, commitment and loyalty; Metrics for customer relationship marketing (for e.g., Net promoter score); Return on marketing investment; Brand marketing; Customer equity and brand equity; Customer engagement; Customer lifetime value (CLV); Customer referral value (CRV); Customer profitability analysis.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (MARKETING GROUP)
STRATEGIC MARKETING
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE433

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

UNIT IV: EMERGING ISSUES IN STRATEGIC MARKETING

Service dominant logic of marketing; Co-creation of value; Co-opting customer competence; Concept of service innovation; Convergence marketing; Viral marketing; Social media marketing; Interactive marketing; Service-profit chain; Customer engagement and employee engagement; Green marketing strategy; Digital marketing.

Suggested Readings

1. Kotler, P. Marketing Management: Analysis, Planning, Implementation and Control. Prentice Hall of India.
2. Kazmi, A. Business Policy and Strategic Management. McGraw Hill, India.
3. Cravens, D.W., & Piercy, N. F. Strategic Marketing. McGraw Hill, India.
4. Walker, O., Boyd Jr., H., Mullins, J., & Larreche, J-C. Marketing Strategy: A Decision-focused Approach. McGraw Hill, India.
5. West, D., Ford, J., & Ibrahim, E. Strategic Marketing Management: Creating Competitive Advantage. Oxford University Press, Oxford.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (MARKETING GROUP)
ENTREPRENEURIAL MARKETING
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE434

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

1. To explain how entrepreneurial marketing diverges from traditional marketing approaches.
2. To develop the ability to identify innovative business opportunities and craft effective marketing strategies and plans for new ventures.
3. To identify common financing options and simple profit-focused tactics used to execute entrepreneurial-marketing initiatives.
4. To leverage marketing for long-term growth and sustainability of entrepreneurial firms.

COURSE OUTCOMES

After completing this course students will be able to:

1. Differentiate entrepreneurial marketing concepts from conventional marketing frameworks and demonstrate their role in market creation.
2. Formulate and critically evaluate comprehensive marketing plans and business models for new ventures.
3. Select an appropriate funding source for a given venture scenario.
4. Analyze and devise marketing approaches that sustain venture growth and facilitate scale-up and international expansion.

UNIT I: INTRODUCTION

Entrepreneurship and marketing interface; Holistic perspective of entrepreneurial marketing; Professional marketing to entrepreneurial marketing; Entrepreneurial marketing orientation and mind-set; Rethinking competition.

UNIT II: OPPORTUNITY ANALYSIS AND MARKETING PLANNING

Navigating customers; Unifying capabilities; Integrating functions; Converging creativity and productivity; Market opportunity identification and screening; Entrepreneurial marketing plan and feasibility analysis; Intellectual property protection.

UNIT III: FINANCE FOR ENTREPRENEURIAL MARKETING AND EXECUTION

Securing funds for imaginative capabilities; Solution centric approach for higher profit margin; Maintaining values and increasing market value; Business outlook to marketing architecture; Building omni-capabilities.

UNIT IV: STRATEGIC PERSPECTIVES AND GROWTH

Securing future trajectory; Scaling up marketing efforts; Separation to integration; Technology for humanity; Technology and stakeholders; Balancing rigidity and flexibility; International expansion and cross-cultural marketing; AI-enabled entrepreneurial marketing.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (MARKETING GROUP)
ENTREPRENEURIAL MARKETING
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE434

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

Suggested Readings

1. Hisrich, R. D., & Ramadani, V. Entrepreneurial Marketing: A Practical Managerial Approach. Edward Elgar Publishing.
2. Kotler, P., Kartajaya, H., Huan, H. D., & Mussry, J. Entrepreneurial Marketing: Beyond Professionalism to Creativity, Leadership, and Sustainability. John Wiley & Sons.
3. Nijssen, E. J. Entrepreneurial Marketing: An Effectual Approach. Routledge.
4. Chaston, I. Entrepreneurial Marketing: Sustaining Growth in All Organisations. Palgrave Macmillan.
5. Lodish, L. M., Morgan, H. L., & Shellye, A. Marketing That Works: How Entrepreneurial Marketing Can Add Sustainable Value to Any Sized Company. Pearson.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

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Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (MARKETING GROUP)
SPORTS MARKETING
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE435

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

- 1.To describe the distinctive characteristics of sports marketing
- 2.To explore environmental factors affecting sports industry.
- 3.To identify the core elements of the sports marketing mix.
- 4.To explain sponsorship, service and media tactics in sports marketing.

COURSE OUTCOMES

After completion of this course students will be able to:

1. List the domains of sports marketing.
2. Summarize the steps involved in conducting SWOT analysis
3. Match appropriate product, price, place, and promotion options to a given sports marketing scenario.
4. Prepare a concise new-media sports marketing plan.

UNIT I: INTRODUCTION

Unique nature of sports marketing; Sports marketing framework; Sports industry; Value chain of sports industry; Domains of sports marketing; Sports entertainment consumption; Experiential marketing; Ambush marketing.

UNIT II: SPORTS MARKET OPPORTUNITIES AND STRATEGY

Marketing environment; SWOT analysis; Process and importance of competitor analysis; Market research and identification of opportunities; Sports marketing strategy; Marketing through sports using theme-based strategies.

UNIT III: SPORTS MARKETING MIX

Sports products; Sports branding; Pricing strategies in sports; Sports place and distribution; Promotion and advertising in sports.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (MARKETING GROUP)
SPORTS MARKETING
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE435

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

UNIT IV: SPONSORSHIP, SERVICES AND NEW MEDIA

Sports sponsorship; Sport services; New media sports marketing: Standards, process, tools; Sports marketing implementation and control; CRM in business of sports; Technology in sports marketing; Controversial issues in sports marketing; Sports marketing ethics and social responsibilities; Future trends.

Suggested Readings

1. Mullin, B. J., Hardy, S., & Sutton, W. A.. Sport Marketing. Human Kinetics.
2. Shank, M. D., & Lyberger, M. R.. Sport Marketing: A Strategic Perspective. Routledge.
3. Fullerton, S.. Sports Marketing. SAGE Publications.
4. Smith, A. C. T.. Introduction to Sport Marketing. Butterworth-Heinemann.
5. Ennis, S.. Sports Marketing: A Global Approach to Theory and Practice. Palgrave Macmillan.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

HRM GROUP

S. No.	Course No.	Course Title	No. of Credits	Credits Level	Credit Points	Course Type (Core/ Elective)	Marks (Theory/ Practical)	Nature of Course (Global/ National/ Regional/ Skill)	Research Project/ Summer Internship/ Dissertation
1.	P2CORG400	Dissertation	16	7.0	84	Core	--	--	Dissertation
ELECTIVES									
1.	P2COTE461	International Human Resource Management	4	6.5	26	Elective	Theory-100	Global	--
2.	P2COTE462	Legal and Social Security	4	6.5	26	Elective	Theory-100	National	--
3.	P2COTE463	Human Capital Management	4	6.5	26	Elective	Theory-100	Global	--
4.	P2COTE464	Conflict Resolution and Management	4	6.5	26	Elective	Theory-100	Global	--
5.	P2COTE465	Leadership Development	4	6.5	26	Elective	Theory-100	Global	--
Total Credits			36	-	-	-	-	-	-
Credits to be earned by the student			28	-	-	-	-	-	-
Note: A student has to opt for any three electives mentioned above.									

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (HRM GROUP)
INTERNATIONAL HUMAN RESOURCE MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE461

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

1. To outline the differences between international and domestic human resource management.
2. To acquaint the students with issues relating to various approaches to staffing foreign operations.
3. To examine the role of training in supporting expatriate adjustments and on-assignment performance.
4. To address the issues related to performance and compensation management of international employees.

COURSE OUTCOMES

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

1. Understand the difference between international and domestic human resource management & design relevant strategies.
2. Develop various approaches for staffing the multinational enterprises.
3. Develop various programmes for expatriate management.
4. Evaluate the impact of international recruitment & selection, training & development, performance management and compensation management.

UNIT I: INTRODUCTION TO INTERNATIONAL HUMAN RESOURCE MANAGEMENT

Structural forms of international human resource management; Models of international HRM; Difference between international and domestic human resource management; Variables that moderate these differences; Cultural context: Theories of culture; Cultural convergence and divergence, national culture and organisational culture.

UNIT II: SOURCING HUMAN RESOURCES FOR GLOBAL MARKETS

Approaches to staffing; Standardisation and localisation of HRM practices; Determinants of staffing choices; Reasons for international assignment; Expatriation process; Role of expatriate, non-expatriates and inpatriates; Expatriate failure and related costs; Recruitment and selection of international managers; Selection criteria; Dual career couples.

UNIT III: INTERNATIONAL TRAINING, DEVELOPMENT AND CAREERS

Key competences of international HR managers; Measuring value of international assignments; Components of effective pre-departure training programs; Developing staff through international assignments; Global mindset development; Re-entry and career issues; Designing a repatriation program.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (HRM GROUP)
INTERNATIONAL HUMAN RESOURCE MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE461
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

UNIT IV: INTERNATIONAL PERFORMANCE AND COMPENSATION MANAGEMENT

Multinational performance management, constraints & model; Performance appraisal of international employees & factors associated; International Compensation: Key components, approaches & challenges.

Suggested Readings

1. Dowling, P.J., D. E. Welch & R. S. Schuler, International Human Resource Management Managing People in a Multinational Context. South Western College Publishing, Ohio.
2. Briscoe, D.R., R. S. Schuler & L. Claus, International Human Resource Management: Policies and Practices for Multinational Enterprises. Routledge, London.
3. Lucas, R., B. Lupton, & H. Mathieson, Human Resource Management in an International Context. Jaico Publishing House, New Delhi.
4. Edwards, T. and C. Rees, International Human Resource Management. Pearson, U.K.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (HRM GROUP)
LEGAL AND SOCIAL SECURITY
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE462

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

1. The primary purpose of this course is to introduce learners to the social security and industrial relations.
2. To acquaint the students with the social security legislation in India and its different industrial acts & provisions.
3. To understand the numerous applications of social security legislation in India and its different employees' related acts and provisions.
4. To make students capable of applying the security legislation in India and its employee benefits acts & safety of children and women working in organization.

COURSE OUTCOMES

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

1. Understand and recalling the basics of industrial relations and social security.
2. Apply knowledge of industrial acts & provisions for the social security.
3. Analyze and research about the employees' related acts such as Employee's Compensation Act and Employees Provident Fund.
4. Evaluate the safety of children and provisions for women welfare in organisations.

UNIT I: INTRODUCTION TO SOCIAL SECURITY AND INDUSTRIAL RELATIONS

Social Security (social security in welfare state); Emergence of social security with special reference to workers; A glance of international labour laws; Recent developments in labour laws in India; Industrial relations (introduction & approaches); Dunlop model; Causes & effects of poor industrial relation in India.

UNIT II: SOCIAL SECURITY LEGISLATION IN INDIA-I

The Factories Act, 1948 (scope, latest amendments, general duties of the occupier, and the inspecting staff, special provisions regarding health, safety & welfare of workers, penalties and procedures); Minimum Wages Act, 1948 (meaning of 'wage' under the Act, procedure for fixing minimum wage, authorities under the Act); Payment of Gratuity Act, 1972 (scope of the Act, meaning of employee, employer, continuous service, recovery of gratuity, computation of gratuity, role of Inspector and his powers and functions); Payment of Bonus Act, 1965 (scope of the Act, definitions of wage, allocable surplus, eligibility for bonus, minimum and maximum bonus).

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (HRM GROUP)
LEGAL AND SOCIAL SECURITY
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE462

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

UNIT III: SOCIAL SECURITY LEGISLATION IN INDIA-II

Employee's Compensation Act, 1923 (objectives, injuries compensated under the act: Death, permanent total disablement, permanent partial disablement, temporary disablement, total & partial, contracted & occupational diseases, special powers of commissioner in respect of lump sum and half monthly payment, procedure for computing compensation for death or disablement); Employees Provident Funds and Miscellaneous Provisions Act, 1952 (object and scope, provident fund schemes, role and functions of executive committees).

UNIT IV: SOCIAL SECURITY LEGISLATION IN INDIA-III

Employees State Insurance Act, 1948 (benefits under the Act: Sickness benefit, maternity benefit, disablement benefit, dependent's benefit, medical benefit); Employee's State Insurance Corporation (dispute and claim settlement under the Act); Maternity Benefit Act, 1961 (restrictions on employment of women, maternity benefit and its payment, entitlement and forfeiture of maternity benefit); Child labour (prohibition & Regulation) Act, 1986 (health and safety provisions, prohibition of employment of children in certain occupation and process); Sexual harassment at workplace (relevant provisions of POSH Act).

Suggested Readings

1. Saini, D. S. Social Security Law in India, Netherlands: Wolters Kluwer.
2. Ghosh, P. and Nandan, S. Industrial Relations & Labour Laws, Tata McGraw Hill.
3. Kumar H.L. Practical Guide to Employees' Provident Funds, Universal Law Publishing Co.
4. Kumar H.L. Practical Guide to Payment of Gratuity, Universal Law Publishing Co.
5. Kumar H.L. Practical Guide to Labour Management, Universal Law Publishing Co.

Note: Latest editions of the books may be preferred.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (HRM GROUP)
LEGAL AND SOCIAL SECURITY
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE462

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

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UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (HRM GROUP)
HUMAN CAPITAL MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE463

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

5. To have awareness about the different types of human capital.
6. To acquaint with the core practices of HCM.
7. To familiarise with the role and applicability of HCM.
8. To equip with the future trends of HCM in business strategy and performance.

COURSE OUTCOMES

After completing this course, the student will be able to:

5. Understand the forms of human capital and its implications.
6. Apply HCM to data management and other areas in human resources.
7. Investigate the process, role and applicability of HCM in enhancing HR skills.
8. Evaluate the performance of HR specialists in managing HR competencies and external reporting.

UNIT I: ESSENCE OF HUMAN CAPITAL MANAGEMENT (HCM)

Overview of human capital, intellectual capital, social capital, organisational capital; Conceptualising HCM; HCM drivers; Accounting for people; People management strategy dynamics; Best people management practices; Intangible capability through people; Human capital measurement; Creating value in people management; Managing and measuring human capital; Human capital reporting.

UNIT II: PRACTICE OF HCM

Practical implications of intellectual capital theory; Concept of human capital advantage and resource based strategy; Human capital metrics; HCM strategy development; HCM measurement; HCM benchmarking; HCM implementation; HCM reporting; HCM roles and technology; Human capital data; Measuring human capital; Practices of HCM and strategic HRM; HCM and talent management; HCM and learning and development; HCM and knowledge management.

UNIT III: APPLICATION AND ROLE OF HCM

Performance management as a source of human capital data; Reward management; HCM and business partner concept; HR's role in developing, analysing, and using human capital data; Role of HR in enhancing job engagement and commitment; Link between HCM and strategic management; Link between HCM and talent management; HCM and learning & development; Building knowledge management and innovation infrastructure.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (HRM GROUP)
HUMAN CAPITAL MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE463

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

UNIT IV: FUTURE OF HCM

Virtues of HCM; Link between HCM and business strategy; Link between HR practices and business performance; Information on intangible value for the investment community; Staged development of HCM; Areas covered by HCM; Developing the HCM skills of HR specialists; Future of external reporting; Governance, human capital and culture: The role of standards and standardization; The future of standards affecting human capital management and development; HCM and competencies in project management.

Suggested Readings

1. Baron, A., & Armstrong, M. Human capital management: achieving added value through people. Kogan Page Publishers.
2. Mayo, A. Human resources or human capital? Managing people as assets. Routledge.
3. Wujarso, R., & Dameria, R. Human capital management as a resource in achieving competitive advantage. Asadel Publisher.
4. Flamholtz, Eric, Human Resource Accounting, Dickenson Publishing Co., Califf.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

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UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (HRM GROUP)
CONFLICT RESOLUTION AND MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE464

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

1. To understand the role of communication and emotions in conflict management.
2. To learn conflict resolution strategies and transformational approaches, emphasising active listening and empathy.
3. To gain foundational knowledge of conflict management frameworks and conflict dimensions.
4. To explore key resolution mechanisms and their processes and strategies.

COURSE OUTCOMES

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

1. Analyse conflict dynamics, identify styles and use communication to manage conflicts constructively.
2. Apply resolution and transformation strategies to manage conflicts in organisations.
3. Use conflict management frameworks to analyse identity, power and structural influences in conflicts.
4. Critically evaluate negotiation, mediation, facilitation and reconciliation skills to resolve conflicts.

UNIT I: CONFLICT DYNAMICS & COMMUNICATION

Overview of conflict; Conflict progression and escalation; Models of conflict; Conflict theories; Conflict dynamics and communication; Conflict analysis; Conflict styles; Role of emotions and perceptions in conflict; Communication barriers and misunderstandings.

UNIT II: CONFLICT RESOLUTION AND TRANSFORMATION

Overview of conflict resolution; Skills, approaches and strategies of conflict resolution; Settlement vs. resolution; Role of active listening and empathy; Methods for managing conflict; Concept of conflict transformation; Conflict vs. system transformation; From management to transformation; Dimensions and conditions for relationship change; Transformation strategies.

UNIT III: CONFLICT MANAGEMENT

Foundations of conflict management; Frameworks: Thomas, Pareek, and contingency; Dimensions of conflict management; Identity: Mobilisation, attributes and group processes; Power: Context, relations, contingencies, sources, quest and anarchy and structure; Conditions for resolution, functionalist views, political instability, violence in failed states and extra-system environment.

UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (HRM GROUP)
CONFLICT RESOLUTION AND MANAGEMENT
UNDER NEP-2020
(ELECTIVE COURSE)

Course No.: P2COTE464
Duration of Examination: 2:30 Hours
Credits: 4

Maximum Marks: 100
a) Test I: 20
b) Test II: 20
c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

UNIT IV: PROCEDURE OF SETTLEMENT AND RESOLUTION

Negotiation: Essence, process, formal bargaining, barriers, effective methods, ending strategies, distributive vs. integrative outcomes; Mediation: Attributes, roles of intermediaries, modes, phases, types, assessment; Facilitation: Empowerment, applications, multi-party decision-making, dialogue forums; Reconciliation: Properties, steps to overcome enmity, restorative practices, healing, empathy, cultural empowerment.

Suggested Readings

1. Jeong, Ho-Won. Conflict Management and Resolution: An Introduction. Routledge: Taylor & Francis.
2. Sandole, D.J.D., Byrne, S., Sandole-Staroste, I. & Senehi, J. Handbook of Conflict Analysis and Resolution. Routledge: Taylor & Francis.
3. Proksch, S. Conflict Management. Springer International Publishing Switzerland.
4. Rahim, M. A. Managing Conflict in Organizations. Transaction Publishers.
5. Deutsch, M., Coleman, P. T., & Marcus, E. C. (Eds.). The Handbook of Conflict Resolution: Theory and Practice. Jossey-Bass.

Note: Latest editions of the books may be preferred.

NOTE FOR PAPER SETTING

The paper will comprise two sections, Section A and Section B-

Section A: This section will comprise of 10 questions, two each from Units I & II and three each from Units III & IV. All questions are compulsory, and each question will carry three marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 250-300 words.

Section B: This section will comprise of 04 questions, two each from Units III & IV. There will be an internal choice, and each question will carry 15 marks, i.e., the total weightage will be 30 marks. The answer to each question will be within 1000-1200 words.

Note: The questions to be set under Section B shall be application-based, case study-based, real-life situation-based, or project-based to evaluate critical thinking and problem-solving skills of the students.

**UNIVERSITY OF JAMMU
TWO-YEAR M.COM. PROGRAM
FOURTH SEMESTER (HRM GROUP)
LEADERSHIP DEVELOPMENT
UNDER NEP-2020
(ELECTIVE COURSE)**

Course No.: P2COTE465

Duration of Examination: 2:30 Hours

Credits: 4

Maximum Marks: 100

a) Test I: 20

b) Test II: 20

c) Major Test: 60

(Syllabus for the examinations to be held in May 2027, 2028, 2029)

COURSE OBJECTIVES

1. To have an overview of the leadership and its forms of Intelligence.
2. To familiarise with the different theories of leadership.
3. To equip with the synthesis of leadership values, engagement and empowerment.
4. To comprehend leadership competence and assessment methods.

COURSE OUTCOMES

After completing this course the student will be able to:

1. Understand the outline of leadership and forms of Intelligence leadership.
2. Apply the theories of leadership in any organisation.
3. Research and assess the applicability of vision, purpose and values in leadership.
4. Evaluate the leadership development strategy and programmes in the real-time world.

UNIT I: OVERVIEW OF LEADERSHIP

HR leadership and strategy; Navigating risk management and monitoring; Timeline of leadership; Levels of leadership; Leadership and power; Leadership and power differences around the globe; Leadership and coercion; Leaders as representatives and problem solvers; Leadership and management; Leadership and change; Leadership throughout the hierarchy; Multiple intelligence of leadership; Leadership and team building; Employee advocacy and representation; Women and leadership.

UNIT II: LEADERSHIP APPROACHES, STYLES, AND THEORIES

The behavioural approach to leadership; Situational and path-goal models of leadership; Leader-member exchange and one-on-one relationships; Leadership styles and their impact on hiring strategies; Leadership communication in recruitment: The key to building a strong team; Self-leadership, empowerment, shared/distributed leadership and teams; Authentic leadership theory; Positive organisational scholarship; Trait theory; Emergent and servant theory; Leadership style theories; The Bradford model; The new leadership; Redefining leadership.

UNIT III: LEADERSHIP SYNTHESIS

Transactional leadership and goal setting; Leadership and vision; Visionary leader in action; Leadership and purpose; Leadership and values; Leadership and culture; Leadership and strategy; Leadership and engagement; Leadership and empowerment; Training leaders and encouraging employee vigilance; Leading strategic initiatives: Visionary leadership and influencing teams; Adapting leadership styles for different generations.

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UNIT IV: ASSESSMENT AND DEVELOPMENT OF LEADERSHIP

Leader development and mentors; Strategic leadership development; Are leaders born or made? Nurturing tomorrow's trailblazers: Developing future leaders; Leadership competence; Assessment of leadership potential and development needs; Barriers to leadership development; Designing leadership development programme; Leadership brand; Fostering ethical leadership and a positive organizational culture; Role of empathetic leadership in promoting D&I; Role of emotional intelligence in leadership; Competency-based leadership development; Leadership assessment for talent development.

Suggested Readings

1. Gill, R. (2011). Theory and practice of leadership.
2. Northouse, P. G. (2025). Leadership: Theory and Practice. Sage Publications.
3. Peter G. Northouse. Leadership: Theory and Practice–Sixth Edition, 2013, Editura Sage Publications.
4. Kouzes, J. M., & Posner, B. Z. (2006). The leadership challenge (Vol. 3). John Wiley & Sons.
5. Keating, C. J. (1982). The Leadership Book. Paulist Press.

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