



UNIVERSITY OF JAMMU

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

Academic Section

Email: academicsectionju14@gmail.com

NOTIFICATION (25/Sep/Adp./25)

It is hereby notified for the information of all concerned that the Vice-Chancellor, in anticipation of the approval of the Academic Council, is pleased to authorize the adoption of the revised Syllabi and Courses of Studies of the subject of **Commerce (Skill Based)** of Semester I, II and III for **Four Year Under Graduate Programme (FYUGP)** as per **NEP-2020 (as given in the annexure)** for the **Regular Candidates** for the examinations to be held in the years as per the details given below:-

Subject	Semester	Existing Code Course	New Code Course	For the examinations to be held in the year
B.Com. (Accounting and Finance, Business Regulations and Business Studies)	Semester-I	USEBCT-101	USEBCT-111	Dec. 2026, 2027 and 2028
	Semester-II	USEBCT201	USEBCT211	May 2027, 2028 and 2029
	Semester-III	USEBCT301	USEBCT311	Dec. 2027, 2028 and 2029

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

Sd/-
DEAN ACADEMIC AFFAIRS

No. F. Acd/II/25/8340-72

Dated: 03/09/2025

Copy for information and necessary action to:

1. Dean, Faculty of Business Studies
2. Convener, Board of Studies in **Commerce**
3. All members of the Board of Studies
4. Sr. P.A. to the Controller of Examinations
5. Director, Centre for IT Enabled services and Management, University of Jammu for information and for uploading on University Website.
6. C.A. to the Controller of Examinations
7. Director, Computer Centre, University of Jammu.
8. Joint Registrar/Deputy Registrar/Asst. Registrar (Conf./Exam UG/Exam. Non Prof.)

Shrucca
19/25
Joint Registrar (Academic)

11/9

11/9

UNIVERSITY OF JAMMU
B.COM 1st Semester
NATIONAL EDUCATION POLICY (FYUGP)
Computer Applications in Business-I
(Skill Enhancement Course)

C. No.: USEBCT-111

Credits: 3 (1 Theory + 2 Practical)

Time: 2:30 Hours

Max. Marks = 75 (25 Theory+50 Practical)

Internal Assessment = 25 Practical

External Examination = 50 (25 Theory +25 Practical)

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

Course Objective: To equip students with practical knowledge of computer systems, business software applications and digital tools necessary for modern business communication, documentation and presentations.

Learning Outcomes:

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

1. understand and use computer systems and networks relevant to business operations.
2. use modern operating systems and manage digital files securely.
3. prepare professional business documents with advanced formatting and integration.
4. utilize digital tools for correspondence and communication.
5. design and deliver compelling business presentations.

COURSE CONTENTS

Unit-I: Digital Systems in Business

Understanding Computers in Business: Characteristics and role of computers in business operations; Business Computer Systems: Components and functions – CPU, input/output devices, storage, networking components; Hardware and Connectivity: Setting up and configuring hardware for office/business use; Basics of business networking (LAN/Wi-Fi), wireless mobile devices, and types of wireless networking in offices; Operating Systems for Business Use: Overview of desktop (Windows, Linux) and mobile OS (Android, iOS); Key features of latest Windows OS for business—installation, user management, data backup, security, and office networking; Digital Payment Tools: Introduction to online payment gateways and their usage in business transactions.

Unit-II: Business Documentation using Word Processing

Introduction to Business Word Processing: Importance of documentation in business; overview of word processing tools; Professional Document Creation: Use of templates, text editing, formatting tools, spell check, auto-correct, bulleting, and paragraph settings; Advanced Document Features: Page setup, headers/footers, creating and formatting tables, inserting visuals (pictures/videos), and referencing (citations and footnotes); Mail Merge and Data Integration: Automating business communications with mail merge; linking documents with spreadsheets and databases; Finalizing Business Documents: Review, print setup, and publishing.

Unit-III: Business Presentation Skills

Creating Business-Oriented Presentations: Introduction to presentation tools for meetings, pitches, and reports; Designing Effective Business Slides: Use of themes, fonts, tables, images, text, symbols, hyperlinks, and media content; Professional Enhancement Tools: Slide transitions, animations, timings, and custom shows; Presentation Delivery: Tips for delivering impactful business presentations; Case Application: Creating a sample business presentation for product launch, business proposal, or marketing campaign.

Head
Department
University
Jammu

BOOKS RECOMMENDED

1. Dey, D. (2021), *Fundamentals of Computers and Information Systems*, New Delhi: Vikas Publishing House.
2. Goel, R. (2020), *Computer Fundamentals*, New Delhi: Pearson Education India.
3. Saxena, S. (2022), *MS Office 2019 in a Nutshell*, New Delhi: Vikas Publishing House.
4. Sharma, A. (2020), *Computer Applications in Business*, New Delhi: Himalaya Publishing House.
5. Saxena, S. (2019), *MS PowerPoint 2019 – Step by Step Guide*, New Delhi: Vikas Publishing House.
6. Ramesh, B. (2021), *Computer Applications in Business and Office Management*, New Delhi: Kalyani Publishers.

Note for Paper Setting:

External Examination (Theory 25 Marks):

The external theory examination shall consist of two sections, viz., A & B.

Section A: This section will contain three long answer questions selecting one from each unit. Each question carries 7.5 marks. A candidate is required to attempt any two questions. Total weightage to this section shall be 15 marks. The answer to each question should be within 300 words.

Section B: This section will contain 10 questions selecting atleast three questions from each unit. Each question carries 1 mark. A candidate will be required to attempt all questions. Total weightage to this section shall be 10 marks.

Jeet
yoh

UNIVERSITY OF JAMMU
B.COM 2nd Semester
NATIONAL EDUCATION POLICY(FYUGP)
Computer Applications in Business-II
(Skill Enhancement Course)

C. No.: USEBCT-211
Credits: 3 (1 Theory + 2 Practical)
Time: 2:30 Hours

Max. Marks = 75 (25 Theory+50 Practical)
Internal Assessment = 25 Practical
External Examination = 50 (25 Theory +25 Practical)

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

Course Objective: To enable students to apply spreadsheet tools and internet technologies for effective data analysis, reporting and communication in business environments.

Learning Outcomes:

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

1. design and manage professional spreadsheets for various business functions.
2. apply advanced spreadsheet functions and analytical tools to interpret business data.
3. utilize internet technologies for business communication, research, and operations.
4. prepare data-driven reports and projections to support business decisions.
5. understand and follow digital communication norms in a business setting.

COURSE CONTENTS

Unit-I: Creating Business Spreadsheets

Introduction to Spreadsheets for Business: Overview and significance of spreadsheets in business analytics, accounting, and reporting; Business Worksheet Management: Creating, formatting (including conditional formatting), editing, printing, and protecting worksheets for professional use; Data Handling and Operations: Inputting business data, applying formulas and operators, managing multi-sheet projects, organizing charts and graphs for business reports; Advanced Features: Managing multiple worksheets, customizing views, naming cell ranges, and creating structured business spreadsheets for sales, inventory, budgeting, and financial planning.

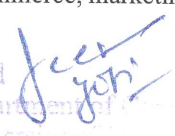
Unit-II: Spreadsheet Functions and Business Data Analysis

Business-Oriented Functions: Using mathematical, statistical, financial, logical, text, date & time, lookup/reference, and error functions in a business context; Data Management Tools: Sorting, filtering, consolidating business data; creating tables and pivot tables to summarize and analyze business performance; Decision Support Tools: Performing What-If analysis, Goal Seek, data tables, and Scenario Manager for business forecasting and decision-making; Business Data Analysis: Utilizing the Data Analysis ToolPak for descriptive statistics, moving averages, histograms, covariance, correlation, and regression (for projections and trend analysis).

Unit-III: Internet for Business Communication & Operations

Understanding the Internet for Business Use: History, growth, ownership, and structure of the internet; Digital Etiquette and Security: Netiquette in professional communications, cybersecurity basics for business use; Web Technologies for Business: World Wide Web, internet protocols, and their applications in e-commerce, marketing,

Head
Department
University of
Jammu



and communication; Search Engines for Business Research: Using search engines effectively to gather business intelligence, competitor analysis, and market trends

BOOKS RECOMMENDED

1. Sharma, A., & Agarwal, A. (2020), *Computer Applications in Business*, New Delhi: Himalaya Publishing House.
2. Goel, R. (2021), *Excel for Business Applications*, New Delhi: Vikas Publishing House.
3. Bansal, R. (2022), *Data Analysis Using Excel for Business Decisions*, New Delhi: Thakur Publishers.
4. Chhabra, T. N. (2020), *Computer Applications in Business*, New Delhi: Dhanpat Rai & Co.
5. Dey, D. (2021), *Information Technology and E-Business*, New Delhi: Vikas Publishing House.
6. Sinha, P. K., & Sinha, P. (2018). *Computer Fundamentals*, New Delhi: BPB Publications.

Note for Paper Setting:

External Examination (Theory 25 Marks):

The external theory examination shall consist of two sections, viz., A & B.

Section A: This section will contain three long answer questions selecting one from each unit. Each question carries 7.5 marks. A candidate is required to attempt any two questions. Total weightage to this section shall be 15 marks. The answer to each question should be within 300 words.

Section B: This section will contain 10 questions selecting atleast three questions from each unit. Each question carries 1 mark. A candidate will be required to attempt all questions. Total weightage to this section shall be 10 marks.

Jeet
yahi

UNIVERSITY OF JAMMU
B.COM 3rd Semester
NATIONAL EDUCATION POLICY(FYUGP)
Filing of Income Tax Returns
(Skill Enhancement Course)

C. No.: USEBCT-311
Credits: 3 (1 Theory + 2 Practical)
Time: 2:30 Hours

Max. Marks = 75 (25 Theory+50 Practical)
Internal Assessment = 25 Practical
External Examination = 50 (25 Theory +25 Practical)

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

Course Objective: To equip students with practical knowledge of Income Tax Return filing, familiarize them with different types of ITR forms, provide hands-on training using Income Tax e-filing portal and develop understanding of tax compliance and its significance.

Learning Outcomes:

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

1. understand the basics of the Indian Income Tax system and identify applicable ITR forms based on income type and assessee category.
2. compute total taxable income and tax liability using relevant deductions and slab rates.
3. interpret key documents like Form 16, Form 26AS, and AIS for ITR filing.
4. file and e-verify Income Tax Returns (especially ITR-1) using the official e-filing portal.
5. demonstrate awareness of tax compliance and develop skills useful for personal and professional tax filing.

COURSE CONTENTS

Unit-I: Introduction to Income Tax & ITR Forms (Theory-Based)

Basics of Income Tax: Key Definitions (Assessee, Previous Year, Assessment Year, Income, PAN, etc.); Types of Assessee: Individuals, HUFs, Firms, Companies, etc.; Residential status and its implications; Heads of Income (Overview only); Meaning and importance of ITR; Different types of ITR forms (ITR-1 to ITR-7) – Applicability & Features; Penalties for non-filing or late filing

Unit-II: Computation of Income and Tax Liability (Theory + Basic Calculation Practice)

Computation of Gross Total Income (GTI); Deductions under Chapter VI-A (80C to 80U); Calculation of Total Taxable Income; Calculation of Tax Liability (using slab rates); Rebate u/s 87A and Surcharge; Advance Tax and TDS/TCS overview; Form 16 and 26AS overview

Unit-III: Practical Filing of ITR (Practical Component)

Creating login on the Income Tax Portal; Downloading Form 26AS and AIS; Filing ITR-1 (Sahaj) – Salary Income Case (Hands-on Practice); Filing ITR-2/3 – (For House Property, Capital Gains, Business Income – illustrative only); E-verification process; Recent developments in ITR filing (New forms, AIS, e-verification, pre-filled data etc.)

Heads job
Head
Department of Commerce
University of Jammu
Jammu

BOOKS RECOMMENDED

1. Mehrotra & Goyal, *Income Tax Law & Accounts*, Sahitya Bhawan.
2. Ahuja, G., & Gupta, R., *Systematic approach to income tax including GST*, Bharat Law House.
3. Singhanian, V. K., & Singhanian, M., *Students' guide to income tax including GST*, Taxmann Publications.
4. Chandra, M., & Shukla, D. C., *Practical income tax*, Sahitya Bhawan Publications.
5. Manoharan, T. N., & Hari, G. R., *Income tax law and practice*, Snow White Publications.
6. Mehrotra, H. C., & Goyal, S. P., *Direct taxes: Law and practice*, Sahitya Bhawan Publications

Tools & Materials Needed

- Access to the Internet and IT Portal
- Sample Form 16 and PAN details (dummy)
- Computer lab sessions or smart classroom (for practical)

Note for Paper Setting:

External Examination (Theory 25 Marks):

The external theory examination shall consist of two sections, viz., A & B.

Section A: This section will contain three long answer questions selecting one from each unit. Each question carries 7.5 marks. A candidate is required to attempt any two questions. Total weightage to this section shall be 15 marks. The answer to each question should be within 300 words.

Section B: This section will contain 10 questions selecting atleast three questions from each unit. Each question carries 1 mark. A candidate will be required to attempt all questions. Total weightage to this section shall be 10 marks.

Jeet
yoti