



**UNIVERSITY OF JAMMU**  
**NOTIFICATION**  
(10/May/ ADP/16 )

It is hereby notified for the information of all concerned that the Vice-Chancellor in anticipation to the approval of the Academic Council, is pleased to authorize adoption of the existing Syllabi of Commerce for B.Com. Part-I of three year (General) Course for the examination to be held in the years as per detail given below alongwith %age of change:-

<u>Class</u>	<u>Part</u>	<u>For the Years</u>	<u>%age of Change</u>
B.Com.	I	2011, 2012, 2013	upto 20%

The alternative question papers are required to be set as per the University regulation given as under:-

- i). If the change in the Syllabi and Courses of Study is less than 25%, no alternative Question paper will be set.
- ii). If the change is 25% and above but below 50% alternative Question Paper be set for one year.
- iii). If the change is 50% and above on whole scheme is changed, alternative Question Paper are set for two years.

Sd/-

REGISTRAR

F.Acd./Commerce/10/ 2144-78

Dated: 31/5/10

Copy for information and necessary action to:-

1. Special Secretary to Vice-Chancellor, University of Jammu.
2. P.S. to Dean Academic Affairs
3. P.A. Registrar/Controller of Examinations
4. Dean, Faculty of Commerce
5. C.A. to Controller of Examinations.
6. Computer Coordinator Examinations.
7. Deputy/ Asstt. Registrar (Conf./Exam. U.G./Inf./Pub./DDE).
8. S.O (Confidential).
9. Incharge, University Website.
10. All members concerned.

*Sumita Sharma*  
(Sumita Sharma) 28/5  
Assistant Registrar (Academic)  
*28/5/10*

## Course Structure and Titles of Course in B.Com Part-I

The student will have to take the following course of study. The detail syllabus of all the course are given hereby:

<u>S.No.</u>	<u>Course Title</u>	<u>Course No.</u>
1.	General English	100
2.	Financial Accounting	101
3.	Business Regulatory Frame Work	102
4.	Business Economics	103
5.	Principles of Management	104
6.	Any one of the following	
	i. Business Math	105
	ii. Business Communication	106
	iii. Indian Tax System	107
	iv. Computer Application	108

2

**UNIVERSITY OF JAMMU**  
**DETAILED SYLLABUS**

**COURSE No. 101**

**Course Title: Financial Accounting**

**Max Marks: 100**

**Internal Assessment: 20**

**External Exam: 80**

**(Syllabus for Session 2011)**

**Objective:**

The course has been designed to give elementary knowledge of accounting practices being adopted by Non-Corporate Entities.

**Unit-I**

- Basic Concepts & Conventions
- Accounting Standards issued by ICAI
- Various systems of Accounting viz, Cash System, Mercantile System & Hybrid System, various type of Accounts & Rules of Journal.
- Single vs. Double Entry System
- Concept of Deferred Expenditure, Capital and Revenue Expenditure, Reserves and Provisions, Reserve and Fund, Operating Incomes and Operating Expenses.
- Real and Notional Cost.
- Capital Asset:- Fixed and Current
- Debtors, Creditors, B/P, B/R, P/N
- Final Accounts of Non-Corporate entities (Numerical)

am/  
29/12/09

## Unit-II

### Branch Accounting

Meaning and Objectives of Preparing Branch Accounts, Various Types of Branches.

Preparation of Branch Accounts are as under:

- Debtor system
- Stock and Debtor System
- Final Accounts System
- Wholesale Branch System
- Independent Branch System

### Departmental Accounts:

Meaning and Objectives for Preparing Various Departmental Accounts, Difference between Branch Accounting and Departmental Accounting.

- ❖ Departmental Trading A/c, Profit and Loss A/c and Balance sheet
- ❖ Accounting treatment of Inter Departmental Transfers and Unrealized Profit.

## Unit-III

### Hire Purchase System:

Meaning and Difference between Hire Purchase and Instalment System

- Preparation of Books (Journal and Ledger) of Hire Purchaser and Hire Seller:
- When Cash Price is given ,
- When Cash Price is not given
- When Rate of Interest is given
- When Rate is not given
- Default and repossession-Complete and Partial

2011/  
29/12/09



## Royalty (Excluding Sub Lease)

Meaning of Royalty, Lesser, Lessee, Short working, Surplus and Right of Recoupment.

- Books of Lessor:- - Journal and Ledger
- Books of Lessee:- Journal and Ledger

## Unit-IV

- Goodwill-Meaning and Types of Goodwill, factors effecting Valuation of Goodwill. Valuation of Goodwill by Simple and Weighted average method, super profits methods, Capitalization method and annuity method.
- Insolvency cases of sole proprietary concerns under presidency town insolvency Act 1909 and provincial Act 1920, List of preferential creditors, Preparation of statement of affairs and deficiency account.

## Unit-V

### Valuation of Inventory:

#### Inventory valuation-its meaning and objectives.

- ± Methods of valuation
- ± Last in, First Out (LIFO),
- ± First in, First Out (FIFO),
- ± Simple Average Cost Method,
- ± Standard Price Method,
- ± Base Stock Method with LIFO/with FIFO

29/12/09

### Insurance Claim:-

- Calculation of loss of stock for insurance claims
- Application of average clause

Books not

### **Note for Paper Setter**

The question paper shall consist of three sections. Each section shall cover the whole of the Syllabus without repeating a question in the entire question paper.

**Section A:** It will consist of 5 very short answer questions, one question from each unit. All questions are compulsory. Each question will carry 2 marks.

**Section B:** It will consist of 10 short answer questions selecting two from each unit. Students are required to attempt 5 questions. Each question will carry 5 marks. Total weightage being 25 marks.

**Section C:** It will consist of 5 long type questions selecting atleast one question from each unit. Students are required to attempt any 3 questions. Each question will carry 15 marks. Total weightage being 45 marks.

\*\*\*\*\*

mm/  
29/12/09

6

**Model Question Paper**  
**B.Com Part-1<sup>st</sup>**

**COURSE No. 101**

**Course Title: Financial Accounting**

**Max Marks: 100**

**Internal Assessment: 20**

**External Exam: 80**

**Section A: Attempt all question Each question carries two marks.**

1. What do you mean by Accounting concepts and convention?
2. What is Branch Accounting?
3. Briefly explain the meaning and objectives of Hire Purchase System?
4. Explain meaning and types of goodwill?
5. Explain any two methods of inventory valuation?

**Section B: Attempt any five questions. Each question carries five marks.**

1. Explain Cash Vs. Mercantile System of Accounting?
2. Discuss rules of Journal with suitable examples?
3. Discuss dependent and independent branch system?
4. Explain basis for all allocation of various expenses between departments?
5. Prepare analytical table in the books of lessee, using imaginary figures?
6. Write a short note on default and repossession using suitable example.

*mu*  
01/01/10

7. Explain the following methods of valuation of goodwill by suitable examples:-
- Simple Average Profit Method.
  - Super Profit Method.
8. Give Journal entries in the books of consignor under consignment system.
9. Briefly explain the following:-
- LIFO
  - FIFO
  - Inflated price method
  - Simple average method.
10. Enumerate steps for calculation of insurance claim concerning loss of stock with imaginary figures.

**Section C: Attempt any three, Each question carries fifteen marks.**

1. The following are the Balances of Shri Gupta as on 30<sup>th</sup> June, 2010.

Debit Balance	Rs.		Rs.
Cash in Hand	540	Patents	7,500
Cash in Bank	2,630	Salaries	15,000
Purchases	40,675	General Expenses	3,000
Returns Inwards	680	Insurance	600
Wages	8,480	Drawings	5,245
Fuel and Powers	4,730	Sundry Debtors	14,500
Carriage on Sales	3,200	<b>Credit Balance</b>	
Carriage on Purchase	2,040	Sales	98,780
Stock (1 <sup>st</sup> July, 2007)	5,760	Return outwards	500
Buildings	32,000	Capital	62000
Freehold Land	10,000	Sundry Creditors	6,300
Machinery	20,000	Rent	9,000

Taking into account the following adjustments prepare the Trading and Profit and Loss Account and Balance Sheet as on 30<sup>th</sup> June, 2010:-

011/

29/12/09

- 68
- Stock on hand on 30<sup>th</sup> June, 2010 is Rs. 6,800.
  - Machinery is to be depreciated at the rate of 10% and Patents at the rate of 20%.
  - Salaries for the month of June, 2010 amounting to Rs. 1,500 were unpaid
  - Insurance includes a premium of Rs. 170 on a policy expiring on 31<sup>st</sup> December, 2010.
  - Bad Debts are Rs. 725.
  - Rent Receivable Rs. 1,000.

Q.No.2 From the following data, prepare Department Trading and Profit and Loss Account and thereafter the combined Income Account revealing the concern's true results for the year ended 31<sup>st</sup> December, 2010.

#### Departments

	A	B
	Rs.	Rs.
Stock (January 1)	40,000	-
Purchase from outside	2,00,000	20,000
Wages	10,000	1,000
Transfer of goods from Department A	—	50,000
Stock (Dec. 31) at cost to Department	30,000	10,000
Sales to outsiders	2,00,000	71,000

B's entire stock represents goods from Department A which transfers them at 25% above its cost. Administrative and selling expenses amount to Rs. 15,000 which are to be allocated between departments A and B in the ratio of 4:1 respectively.

Q.No.3. Delhi transport Ltd. purchased from Bombay Motors three trucks costing Rs. 40,000 each on the Hire-Purchase System. Payment was to be made Rs. 30,000 down and the remainder in three equal installments together with interest at 5%. Delhi Transport writes off depreciation @ 20% on the diminishing balance. It paid the installment due at the end of the first year but could not pay the next.

29/12/09

Give the necessary Ledger Accounts in the books of both parties for two years if the hire vendor took possession of all the three trucks on the date of default. The hire vendor spent Rs. 5,800 on getting the trucks thoroughly overhauled and sold them for Rs. 70,000.

- Q.No.4. Oswal Mills, Ludhiana consigned 5,000 kg. of Vanaspati Ghee to Vijay Dealers of Chandigarh each Kg. ghee costs Rs. 8. Oswal mills paid Rs. 50 as carriage, Rs. 250 as freight and Rs. 200 as insurance in transit. During transit 500 kg. were accidentally destroyed for which the insurance company paid directly to the consignors Rs. 2,500 in full settlement of the claim.

After three months from the date of the consignment of the goods to Chandigarh, Vijay Dealers reported that 3,500 kg. of ghee was sold @ Rs. 9.50 per kg and expenses being: on godown rent, Rs. 500 and on salesman salary, Rs. 750. Vijay Dealers are entitled to a 5% commission on sales. Vijay Dealers also reported a loss of 20 kg due to leakage.

Prepare the necessary accounts in the books of both the parties.

- Q.No.5. On 30<sup>th</sup> September, 2010, the stock of Raju was lost in a fire accident. From the available records, the following information is made available to you to enable you to prepare a statement of claims on the insurers:

	Rs.
Stock at cost on 1-4-2010	37,500
Stock at Cost on 31-3-2009	52,000
Purchases less returns for the year ended 31-3-2010	2,53,750
Sales less returns for the year ended 31-3-2010	3,15,000
Purchases less returns up to 30-9-2010	1,45,000
Sales less returns up to 30-9-2010	1,84,000

In valuing the stock on 31-3-2010, due to obsolescence 50% of the value of the stock which originally cost Rs. 6,000 had been written off. In May 2010, three-fourths of this stock had been sold at 90% of the original cost and it is now expected that the balance of the obsolete stock would also realize the same price. Subject to the above, gross profit had remained uniform through out Stock to the value of Rs. 7,200 was salvaged.

29/12/09



10 10

**UNIVERSITY OF JAMMU**  
**DETAILED SYLLABUS**

**COURSE No. 102**

**Course Title: Business regulatory Framework**

**Duration: 3 hours**

**Max Marks: 100**

**Internal Assessment: 20**

**External Exam: 80**

**(Syllabus for Session 2011)**

**Objective:**

The Objective of this course is to provide knowledge of Indian Business Laws to the students to make them understand importance of legal Environment of business.

**Unit-I**

**Nature of Contract**

Definition of Contract, Essential elements of a Contract. Difference between void and voidable Contracts. Rules governing offer and Acceptances. Consideration; Essentials and Exceptions. Free Consent, Coercion, Undue influence, Fraud, Mis-representation and Mistake. Minor's position in regard to a contract. Discharge of a Contract, Remedies for breach of Contract.

**Unit-II**

**Contract of Indemnity and Guarantee**

Meaning and Definition of Contract of Indemnity and Guarantee, Difference between Indemnity and Guarantee. Circumstances in which a surety is discharged from his liability.

Bailment-Essentials-Rights and Duties of bailee and bailor. Pledge-Meaning and Essentials, Finder of lost goods: his duties and rights.

*mm*  
29/12/09



## Unit-III

### Indian Sale of Goods Act

Definition and Essentials of a Contract of Sale. Difference between Sale and Agreement to sell. Implied conditions and Warranties in a Contract of a sale. Unpaid seller-his rights against the goods and the buyer personally.

## Unit-IV

### Consumer Protection Act

Definition of consumer. Aims of Consumerism, Importance of Consumer protection. Rights of a Consumer. Machinery for the settlement of Grievances-District Forum, State Commission, National Commission-their composition and jurisdiction.

Foreign Exchange management Act. Definition and Objectives of Foreign Exchange Management Act.

## Unit-V

### Negotiable Instrument Act

Definition of Negotiable Instrument, Features of a Negotiable instrument. Difference between promissory Note, Bill of Exchange and cheque, Endorsement-kinds of Endorsement. Dishonour of Negotiable Instrument-Dishonour by Non-Acceptance, Dishonour by Non payment.

### Books Recommended:

- |                        |   |   |
|------------------------|---|---|
| 1. Chawla RC & Garg KC | : | Commercial Law/Mercantile Laws, Kalyani Publishing Ludhiana |
| 2. Singh Avtar         | : | Principles of Mercantile law, Eastern Books Co., Lucknow    |
| 3. Kucchal, M.C        | : | Business Laws, Vikas Publishing House, New Delhi.           |
| 4. Kapoor ND           | : | Business Laws, Sultan Chand & Sons, New Delhi               |

29/12/09

**Note for Paper Setter**

The question paper shall consist of three sections. Each section shall cover the whole of the Syllabus without repeating a question in the entire question paper.

**Section A:** It will consist of 5 very short answer question, one question from each unit. All questions are compulsory. Each question will carry 2 marks.

**Section B:** It will consist of 10 short answer questions selecting two from each unit. Students are required to attempt 5 questions. Each question will carry 5 marks. Total weightage being 25 marks.

**Section C:** It will consist of 5 long type questions selecting one question from each unit. Students are required to attempt any 3 questions. Each question will carry 15 marks Total weightage being 45 marks.

\*\*\*\*\*

0001  
29/12/09

**Model Question Paper**  
**B.Com Part-1<sup>st</sup>**

**COURSE No. 102**

**Course Title: Business regulatory Framework**

**Max Marks: 100**

**Internal Assessment: 20**

**External Exam: 80**

**Section A: 10 Marks:-** Attempt all the questions. Each question carries two marks.  
Answer to each question should be with in 50 wordds.

1. Define coercion. Discuss its elements.
2. What is meant by contract of Indemnity and Guarantee?
3. Discuss the meaning of condition and warranty.
4. What are aims of consumerism?
5. What do you mean by blank endorsement?

**Section B: 25 Marks:-** Attempt any five questions. Each question carries 5 marks.  
Answer to each question should be within 200 words.

1. Define offer. Discuss its essential.
2. Differentiate between indemnity and Guarantee.
3. Differentiate between sale and agreement to sell.
4. Discuss the objectives of F.E.M.A.
5. Differentiate between promissory note and bill of exchange.
6. Discuss the modes of Revocation of an offer.
7. Discuss the rights of finder of goods.
8. Discuss the meaning and rules of agency.
9. Discuss the rights of a consumer.
10. Discuss the kinds of Endorsement.

**Section C: 45 Marks:-** Attempt any three questions. Each question carries 15 marks.  
Answer to each question should be with in, 800 words.

1. Define contract. Discuss the essentials of a valid contract.
2. How a surety can be discharge from his liability?
3. Who is an unpaid seller? Discuss his rights.
4. How the grievances of consumers are settled under the consumer protection Act?
5. Define negotiable Instrument. Discuss its features.

07/01/10

**UNIVERSITY OF JAMMU**  
**DETAILED SYLLABUS**

**COURSE No. 103**

**Course Title: Business Economics**

**Duration: 3 hours**

**Max Marks: 100**

**Internal Assessment: 20**

**External Exam: 80**

**(Syllabus for Session 2011)**

**Objective:**

The Objective of this paper is to acquaint the students with the basic economic principles applicable to business decisions.

**Unit-I**

**Theory of Demand**

Meaning and definition of economics, Elasticity of Demand; Price, Income and Cross Elasticity of demand; Method of measurement: Cardinal utility analysis of demand; Indifference curve-meaning and properties, equilibrium of consumer with the help of indifference curve.

**Unit-II**

**Theory of Production**

Production function, law of variable proportion; Law of returns to scale: Iso-quants-meaning and properties; Producers equilibrium-least cost combination and optimum factor combination; Expansion path, Economics and diseconomies of scale-internal and external.

**Unit-III**

**Theory of Cost**

Cost Concept: Types of Costs, managerial use of different cost concepts, Distinction between the short run and the long run cost analysis. Analytical importance of the fixed and variable cost distinction; average fixed and

on 29/12/09

15 25

variable cost distinction; average fixed cost; and average variable cost. Relationship between SAC & AVC and AC & MC. Derivation of long run average and marginal cost curves. Reasoning for U-Shape of the short run and long run average cost curves. Recent development in cost theory. Saucer-Shaped short run average variable cost curve, relationship between SAVC curve and SMC curve I shaped long run average cost curve.

## Unit-IV

### Market Structures

**Perfect competition-** Meaning, features and price-output determination of the firm and industry in the short-run and long run under identical cost conditions and different cost conditions.

**Monopoly-** Meaning, features and price-output determination in the short run and long-run; comparison between perfect competition and monopoly.

**Price Discrimination-** Meaning, types and conditions essential for price determination, Equilibrium under price discrimination.

**Monopolistic Competition-** Meaning and characteristics, price-output determination under monopolistic competition in the short period and long period.

**Oligopoly-** Meaning and characteristics indeterminate pricing and output; Price leadership models; Kinked demand curve.

## Unit-IV

**Factor Pricing-** Marginal productivity theory of distribution.

**Rent-** Concept of rent, ricardian theory of rent and Modern theory of rent.

**Wages-** Concept of wages, Marginal Productivity theory of wages and modern theory of wages.

**Interest-** Concept of interest, Loanable fund theory of interest, Liquidity preference theory of interest.

**Profit-** Concept of Profit, Innovation theory of Profit, Risk bearing and Uncertainty-bearing theory of profit.

29/12/09

**Books Recommended:**

- |                  |   |                         |
|------------------|---|-------------------------|
| 1. P.N. Chopra   | : | Business Economics      |
| 2. K.K. Dewitt   | : | Modern Economic Theory  |
| 3. H.L. Ahuja    | : | Advance Economic Theory |
| 4. Mishra & Puri | : | Micro Economics         |
| 5. M.L. Seth     | : | Principles of Economics |
| 6. M.L. Jingham  | : | Advance Economic Theory |
| 7. Koutosiannis  | : | Modern Economic Theory. |

**Note for Paper Setter**

The question paper shall consist of three sections. Each section shall cover the whole of the Syllabus without repeating a question in the entire question paper.

**Section A:** It will consist of 5 very short answer question, one question from each unit. All questions are compulsory. Each question will carry 2 marks.

**Section B:** It will consist of 10 short answer questions selecting two from each units. Students are required to attempt 5 questions. Each question will carry 5 marks. Total weightage being 25 marks.

**Section C:** It will consist of 5 long type questions selecting one question from each unit. Students are required to attempt any 3 questions. Each question will carry 15 marks Total weightage being 45 marks.

\*\*\*\*\*

07/12/09



**Model Question Paper**  
**B.Com Part-1<sup>st</sup>**

**COURSE No. 103**

**Course Title: Business  
Economics**

**Max Marks: 100**

**Internal Assessment: 20**

**External Exam: 80**

**Section A: 10 Marks:** Attempt all questions. Each question carries two marks. Answer to each question should not exceed 50 words.

1. Discuss the basic features of Robin's Scarcity definition of economics?
2. What is meant by Iso-Cost Line?
3. Describe the concept of opportunity cost?
4. Oligopoly is characterized by independence. Explain?
5. Discuss gross rent and net rent?

**Section B: 25marks:-** Attempt any five questions. Each question carries five marks. Answer to each question should not exceed 200 words.

1. Critically examine the Adam Smith's Wealth definition of economics?
2. Discuss the internal economics of scale?
3. Examine the condition essential for price-discrimination?
4. Why MC curve is U-Shaped?
5. Explain the concept of wages?
6. Explain the point method of measuring price elasticity of demand?
7. Explain the terms MPP, MRP, MVP?
8. Discuss meaning and features of perfect competition?

on 29/12/09



9. Explain in detail three concepts of cost?
10. What is an Iso-quant? Explain its two properties?

**Section C: 45marks:-** Attempt any three questions. All questions carry equal marks. Answer to each question should not exceed 800 words.

1. What do you mean by indifference curve? Explain its properties.
2. Diagrammatically explain the law of variable proportions?
3. Explain the relationship between SAC and AVC, AC and MC. Also draw long run AC and MC Curves?
4. Discuss meaning and features of Monopoly. Also explain price-output determination in the short period?
5. Critically explain Keynes liquidity preference theory of interest.

\*\*\*\*\*

0111/  
29/12/09

**UNIVERSITY OF JAMMU**  
**DETAILED SYLLABUS**

**COURSE No. 104**

**Course Title: Principles of Business Management**

**Duration: 3 hours**

**Max Marks: 100**

**Internal Assessment: 20**

**External Exam: 80**

**(Syllabus for Session 2011)**

**Objective:**

To provide knowledge to the students about Concept, Principles, Techniques, Theories, Functions and key issues of Management.

**Unit-I**

**Introduction**

Management-Concept, Nature, Significance, Functions of Management, Levels of Management, Managerial skills at various levels of management. F.W. Taylor's Objectives of Scientific Management. Henry Fayol's Principles of Management and managerial Qualities.

**Unit-II**

**Planning and Organizing**

Planning-Concept, Nature, Significance, Process, Limitations and Components of Planning.

Organizing-Concept, Line & Staff, Functional organization. Delegation of Authority-Meaning and Importance. Concepts of Authority, Responsibility and Accountability. Centralization and Decentralization-Meaning, Merits and Demerits.

amj  
29/12/09

### Unit-III

#### **Staffing and Directing**

Staffing-Nature, Importance, elements and Process of Staffing. Training-Concept, Significance and Methods of Training. Directing-Meaning and Principles of Direction. Motivation-Concept, Financial and Non-Financial incentives, Maslow's need Hierarchy Theory, Herzberg's Hygiene Theory of Motivation. Morale-Concept. Leadership-Concept, Leadership Styles.

### Unit-IV

#### **Controlling and Coordinating**

Control-Concept, Significance, Process of Control, Areas of Managerial Control. Budgetary Control-Meaning and Importance, SWOT Analysis. Coordination-Meaning, Objectives and Principles, Difference between Cooperation and Coordinator.

### Unit-V

#### **Managerial Responsibilities and Techniques**

Tasks and Responsibilities of Professional Manager. Social Responsibility of Manager. Social Responsibility of Management. MBO-Concept and importance. MBE-Concept and key elements. Event and Crisis Management-Concept and Significance.

#### **Books Recommended:**

- |                                |   |   |
|--------------------------------|---|---|
| 1. Koontz, O'Donnel & Welhrich | : | Essentials of Management.               |
| 2. George R. Terry             | : | Principles of Management.               |
| 3. Drucker, Peter F            | : | The practice of Management.             |
| 4. Lallan Prasad & S.S Gulshan | : | Management, Principles and Practice.    |
| 5. Sherlekar                   | : | Principles of Management.               |
| 6. S.S. Sexena                 | : | Business Management and Administration. |

29/12/09

7. Y.K. Bushan : Business Organization and Management.
8. L.M. Prasad : Principles and Practice of Management.

### Note for Paper Setter

- Section A:** It will consist of 5 very short answer question, one question from each unit. All questions are compulsory. Each question will carry 2 marks.
- Section B:** It will consist of 10 short answer questions selecting two from each unit. Students are required to attempt 5 questions. Each question will carry 5 marks. Total weightage being 25 marks.
- Section C:** It will consist of 5 long type questions selecting one question from each unit. Students are required to attempt any 3 questions. Each question will carry 15 marks Total weightage being 45 marks.

\*\*\*\*\*

mm/  
29/12/09

**Model Question Paper**  
**B.Com Part-1<sup>st</sup>**

**COURSE No. 104**

**Course Title: Principles of Business Management**

**Max Marks: 100**

**Internal Assessment: 20**

**External Exam: 80**

The Question paper in the external examination will be as per model question paper given below:-

**Section A: 10 Marks:** Attempt all the questions. Each question carries two marks. Answer to each question should be within 50 words.

1. What is scientific management?
2. Differentiate between Delegation of Authority & Decent realizations?
3. What is morale?
4. What is SWOT Analysis?
5. Explain the meaning of M.B.E. List its key elements?

**Section B: 25 Marks:** Attempt any five questions. Each question carries 5 marks. Answer to each question should be within 200 words.

1. Explain briefly the managerial skills required at various levels of managements
2. Briefly explain, the nature and significance of management.
3. What is planning? Briefly its significance.
4. Briefly explain the concepts of Authority, Responsibility and Accountability.
5. What is training? Explain its significance.
6. What is leadership? Briefly explain various leadership values.

29/12/09

7. Differentiate between Cooperation and Coordination.
8. Briefly explain the meaning and significance of control.
9. Explain meaning and importance of M.B.O.
10. What is crisis management? What is its significance?

**Section C: 45 Marks:** Attempt any three questions. Each question carries 15 marks. Answer to each question should be within 800 words.

1. What is management? Explain clearly the functions of management.
2. What is organization? Explain line and staff organization.
3. What is motivation? Explain financial and non financial incentives for motivating employees.
4. What is control? Explain the process of control.
5. Explain tasks and responsibilities of professional Manager.

\*\*\*\*\*

om/

---

29/12/09

**UNIVERSITY OF JAMMU**  
**DETAILED SYLLABUS**

**COURSE No. 105**

**Course Title: Business Mathematics**

**Duration: 3 hours**

**Max Marks: 100**

**Internal Assessment: 20**

**External Exam: 80**

**(Syllabus for Session 2011)**

**Objective:**

The objective of the course is to enable the student to have basic knowledge of Mathematics as is applicable to business decisions.

**Unit-I**

**Linear Programming**

Formulation of L.P.P., Graphical Methods of Solution for problem relating to 2 variable including the cases of Mixed constraints; Cases having no solution; Multiple solutions, Unbounded solution and redundant constraints. Simplex method: Solution of Problem up to 3 variables.

**Unit-II**

**Matrices and Determinants:**

Algebra of Matrices, Rank of Matrix, Elementary Transformations, Finding inverse of Matrix through adjoint and elementary row or column operations solutions of a system of linear equations involving not more than 3 variables.

**Determinants:** Properties of 'determinants, Calculations of value of determinants, Cramer's rule, and its applications.

007117  
29/12/09



### Unit-III

#### Differentiation:

Concept of limit and continuity, Derivative of a function, Derivative of some simple function by first principle; Derivative of sum, Product and quotient of function, Maximum and Minimum: Cases of one variable and its managerial applications. L-Hospital's rule and its applications. Example, Problems and Exercises based on these concept.

### Unit-IV

#### Integration:

Integration as anti-derivates process, standard forms, Method of integration by substitution, by parts and by use of partial fractions. Definite integration and its managerial application. Examples, Problems and Exercises based on these concept.

### Unit-V

#### Probability:

**Theory of Probability:** probability as a Concept; The three approaches to defining probability; Addition and multiplication Laws of Probability; Conditional Probability; Baye's Theorem; (without proof) Problem based on these concept.

#### Books Recommended:

- |                     |   |                      |
|---------------------|---|----------------------|
| 1. Loomba Paul      | : | Linear Programming   |
| 2. V.K.Kapoor       | : | Operation Research   |
| 3. M. Spiegal       | : | Matrices             |
| 4. Chadda G.C.      | : | Different Calculus   |
| 5. N.P. Ball        | : | Different Calculus   |
| 6. Kavita Choudhary | : | Business Mathematics |
| 7. S.P. Gupta       | : | Statistical Methods  |

29/12/09

### Unit-III

#### **Differentiation:**

Concept of limit and continuity, Derivative of a function, Derivative of some simple function by first principle; Derivative of sum, Product and quotient of function, Maximum and Minimum: Cases of one variable and its managerial applications. L-Hospital's rule and its applications. Example, Problems and Exercises based on these concept.

### Unit-IV

#### **Integration:**

Integration as anti-derivates process, standard forms, Method of integration by substitution, by parts and by use of partial fractions. Definite integration and its managerial application. Examples, Problems and Exercises based on these concept.

### Unit-V

#### **Probability:**

**Theory of Probability:** probability as a Concept; The three approaches to defining probability; Addition and multiplication Laws of Probability; Conditional Probability; Baye's Theorem; (without proof) Problem based on these concept.

#### **Books Recommended:**

- |                     |   |                      |
|---------------------|---|----------------------|
| 1. Loomba Paul      | : | Linear Programming   |
| 2. V.K.Kapoor       | : | Operation Research   |
| 3. M. Spiegel       | : | Matrices             |
| 4. Chadda G.C.      | : | Different Calculus   |
| 5. N.P. Ball        | : | Different Calculus   |
| 6. Kavita Choudhary | : | Business Mathematics |
| 7. S.P. Gupta       | : | Statistical Methods  |

29/12/09

## Model Question Paper of Business Mathematics B.Com Part-I

### Section A: 10 Marks

Attempt all the questions. Each question carried equal marks.

- 1) A carpenter is to decide about quantity of two items—tables and chairs to be manufactured in his workshop. The carpenter can invest Rs. 5,000.00. The workshop store has a space for at the most 60 pieces of furniture. The cost of table is Rs. 250/- and chair is Rs. 50/-. The profits on a table and chair are Rs. 50/- and Rs. 16/- respectively. Formulate LP model.

- 2) Evaluate  $7A - 5B$  where:

$$A = \begin{bmatrix} 2 & 1 & 7 \\ 8 & 3 & 9 \end{bmatrix} \quad \text{and } B = \begin{bmatrix} 1 & 0 & 0 \\ 0 & 5 & 7 \end{bmatrix}$$

- 3) Differentiate  $a^x$  from first principles.
- 4) Evaluate integrate  $xe^x dx$
- 5) What is the probability that non-leap year should have 53 Sunday?

### Section-B

Attempt any five questions. All questions carry equal marks.

- 1) Name three basic parts of simplex method and explain the role of pivot element in simplex method.
- 2) Solve the following LPP using graphical method.

$$\begin{aligned} \text{Max } Z &= 2x_1 + 5x_2 \\ \text{Subject to} \\ x_1 + 3x_2 &> 10, 2x_1 + x_2 < 20 \\ -x_1 + 2x_2 &< 14, x_1 \geq 0, x_2 \geq 0 \end{aligned}$$

- 3) Find the inverse:

$$\begin{bmatrix} 1 & 2 & -2 \\ -1 & 3 & 0 \\ 0 & -2 & 1 \end{bmatrix}$$

- 4) Evaluate

$$\begin{vmatrix} x-2 & 2x-3 & 3x-4 \\ x-4 & 2x-9 & 3x-16 \\ x-8 & 2x-27 & 3x-64 \end{vmatrix}$$

- 5) Differentiate the function:  
 $2x^3 - 5x + 1/x + 7$
- 6) Find the area of the largest rectangle having the perimeter of 200 meters.
- 7) Integrate:

$$(i) \int \frac{x-1}{(x-2)(x-3)} dx$$

am/  
29/12/09

8) Integrate

$$\int x^3 \cdot x^2 dx$$

9) What can you say about

- (i) Exhaustive events.
- (ii) Equally likely events.
- (iii) Mutually Exclusive Events.
- (iv) Independent events.

10) A number is selected at random from 51 to 100. What is the probability of it being divisible by 2 and 5 or 3 and 7?

### Section -C

Attempt any three questions. All the questions carry equal marks.

1) Define slack and surplus variables and solve the following linear programming problem by simplex method:

$$\begin{aligned} \text{Maximize} \quad & Z = 3x_1 + 2x_2 \\ \text{Subject to} \quad & x_1 + 2x_2 \leq 6 \\ & x_1 + x_2 \leq 4 \\ & \text{and } x_1, x_2 \geq 0 \end{aligned}$$

2) Solve the equations using (i) Cramer's rule and (ii) Matrix inverse method:

$$\begin{aligned} x_1 + 2x_2 + x_3 &= 4 \\ 3x_1 - 4x_2 - 2x_3 &= 2 \\ 5x_1 + 3x_2 + 5x_3 &= -1 \end{aligned}$$

3) (a) If

$$y = \sqrt{\frac{1-x}{1+x}} \quad \text{Prove that } (1-x^2) \frac{dy}{dx} + y = 0$$

(b) Find the point of local maxima and local minima of the function  $y = 2x^3 - 24x + 107$ .

4) (a) Evaluate

$$\int \frac{1}{x^2(1+x)} dx$$

(b) Evaluate:

$$\int_2^3 \frac{dx}{x^2-1}$$

5) (a) State and prove multiplicative law of probability.

(b) A speaks truth in 60 percent cases and B in 70% cases. In what Percentage of cases are they likely to contradict each other in stating the same fact?

am  
29/11/19

**UNIVERSITY OF JAMMU**  
**DETAILED SYLLABUS**

**COURSE No. 106**

**Course Title: Business Communication**

**Duration: 3 hours**

**Max Marks: 100**

**Internal Assessment: 20**

**External Exam: 80**

**(Syllabus for Session 2011)**

**Objective:**

To develop communication skills in the students to enable them to communicate effectively in this competitive world in general and in Business Organization in particular.

**Unit-I**

**Nature, Process and Models of Communication**

Communication-Concept, Features, Importance and Functions.  
Communication as a Science, an Art or Both.  
Elements of Communication Process  
Principles of effective Communication  
Barriers of Communication  
Shannon Weaver Model of Communication  
David K. Berlo's Model of Communication

**Unit-II**

**Channels of Communication And Puruasive Skills:**

Formal and Information Communication-Meaning, Comparsion.  
Classification of Formal Communication  
Types of Informal Communication  
Interpersonal Communication-Concept, Types of Interpersonal Skills.  
Conflict-Meaning, Nature and Types.  
Negotiation-Meaning, Types, Developing a negotiation Skills.

29/12/09

### Unit-III

#### Verbal And Non Verbal Communication:

Written and Oral Communication-Meaning, Merits and Demerits of both.  
 Essentials of Effective Business Letters.  
 Types of Business Letters and Features.  
 Writing Sales Letters.  
 Meaning, Characteristics and Types of Non-Verbal Communication.

### Unit-IV

#### Internal and External Communication:

Memorandum-Meaning, Purpose, Format and Preparation of Memo.  
 Business Report-Definition, Essential of a good business report, types of Reports,  
 Steps in Writing a Report.  
 Preparation of Sales Manager's Report on Sales.  
 Report of Manager on Selection of suitable premises.

### Unit-V

#### Listening Skills and Job-Seeking Process:

Listening-Concept, Improving Listening Skills.  
 Meaning of Curriculum Vitae (C.V), Planning of Preparation of C.V.  
 Interview-Meaning, Purpose, Types and Guidelines for appearing Interview.  
 Presentation-Meaning, Elements of Presentation and Designing effective Presentation.

#### Books Recommended:

1. Varinder Kumar & Bodh Raj : Business Communication  
 Kalyani Publishers, New Delhi.
2. Rohini Aggarwal : Business Communication  
 and Org. & Mgt; Taxmann's Publishers, New Delhi.
3. P.D. Chaturvedi and Mukesh Chaturvedi : Business Communication  
 Concepts, Cases and

29/12/09

Application; Pearson  
Education Pvt. Ltd.,  
Delhi.

4. Rajinder Pal and J.S. Korlakalli : Essentials of Business communication; Sultan Chand Education Publishers, New Delhi.
5. R.C. Bhatia : Business Communication; An a Books India, New Delhi.

### Note for Paper Setter

**Section A:** It will consist of 5 very short answer question, one question from each unit. All questions are compulsory. Each question will carry 2 marks.

**Section B:** It will consist of 10 short answer questions selecting two from each unit. Students are required to attempt 5 questions. Each question will carry 5 marks. Total weightage being 25 marks.

**Section C:** It will consist of 5 long type questions selecting one question from each unit. Students are required to attempt any 3 questions. Each question will carry 15 marks Total weightage being 45 marks.

\*\*\*\*\*

07/11/09  
29/12/09



32

**Model Question Paper**  
**B.Com Part-1<sup>st</sup>**

**COURSE No. 106**

**Course Title: Business Communication**

**Max Marks: 100**

**Internal Assessment: 80**

**External Exam: 20**

The Question paper in the external examination will be as per model question paper given below:-

**Section A: 10 Marks:** Attempt all the questions. Each question carries two marks. Answer to each question should be within 50 words.

1. What is Business Communication?
2. Explain Formal and Informal Communication?
3. Explain Briefly merits and demerits of oral Communication?
4. What is memorandum? For what purposes it is written.
5. What is Curriculum vitae? Explain its purpose.

**Section B: 25 Marks:** Attempt any five questions. Each question carries 5 marks. Answer to each question should be within 200 words.

1. Is Communication a Science or an art or both?
2. Briefly explain elements of Communication Process?
3. Briefly explain types of Informal Communication?
4. Explain the types of Formal Communication?
5. Why written Communication is preferred over oral Communication?
6. What is a Sales letter?
7. Explain briefly the steps for writing a good report?
8. Give a memo format?
9. What is presentation? Explain briefly elements of presentation?

*am*  
29/12/09

10. How will you plan curriculum vitae?

**Section C: 45 Marks:** Attempt any three questions. Each question carries 15 marks. Answer to each question should be within 800 words.

1. What is effective Communication? Explain principles of effective communication
2. What is Negotiation? Explain the types of negotiation. How will you develop your negotiation skills?
3. What is Business letter? Explain essentials of an effective business letter.

\*\*\*\*\*

29/12/09

(34) 34

**UNIVERSITY OF JAMMU**  
**DETAILED SYLLABUS**

**COURSE No. 107**

**Course Title: Indian Tax System  
(Vocational course)**

**Duration: 3 hours**

**Max Marks: 100**

**Internal Assessment: 20**

**External Exam: 80**

**(Syllabus for Session 2011)**

**Objective:**

To acquaint the students with the fundamentals of Indian Tax System and Practice.

**Unit-I**

**Meaning, Characteristics and objectives of taxes.**

- Canons of Taxation.
- Powers of Central and State Governments regarding taxes.
- Brief introduction of taxes imposed by Central Government and State Governments.
- Merits and Demerits of direct and indirect taxes.

**Unit-II**

**Meaning and History of VAT**

- J&K VAT Act 2005-Advantages of VAT over General Sales Tax.
- Important Definitions- Business, Dealer, Turnover, Goods, Sale Price and Declared goods.
- Process of registration of dealer. Renewal of registration, Penalty for non Registration.
- Salient features of J&K VAT Act 2005.

am/  
29/12/09

### Unit-III

#### VAT Process

- ❖ Calculation, incidence and Levy of tax under VAT.
- ❖ Input and Output tax credit.
- ❖ Procedure for claiming input tax credit.
- ❖ Brief introduction of rules of J&K VAT Act 2005.
- ❖ Sales liable to VAT.
- ❖ Records and document required under VAT.

### Unit-IV

#### History of Income tax in India

- Definition of Important terms- Assesses, Deemed Assesses, Assesses in Default, Previous year and Assessment year, person;
- Concept of income under 'Cash System' and 'Mercantile System'.
- Exempted incomes, Residential Status of various types of assesses and incomes to be taxed.
- Tax free zones under Income tax Act.
- Brief introduction of service tax in India.

### Unit-V

- ✚ Salary Income- its components, fringe benefit Tax (FBT).
- ✚ Business Income- expenses expressly allowed/disallowed.
- ✚ Concept of Annual Rental Value, expected Rental Value and Net Annual value in case of income from House Property.
- ✚ Deductions allowed in the calculation of income under House property.
- ✚ Capital Assets and the concept of indexed cost.
- ✚ Incomes to be studied under the head 'Other sources'.
- ✚ Concept of Gross Total income and Total Income.

#### Books Recommended:

- |                              |   |                |
|------------------------------|---|----------------|
| 1. V.K. Sighania             | : | Income Tax.    |
| 2. B.B. Lal and N. Vishist   | : | Income Tax.    |
| 3. V.P. Gaur and D.B. Narang | : | Income Tax     |
| 4. R.K. Lekhi                | : | Public Finance |
| 5. Sareen & Sharma           | : | Indirect Tax.  |

am/  
29/12/09

6. V.K. Kapoor : J&K Value Added Tax.  
7. J&K Govt. Value Added Tax Mannual.

### Note for Paper Setter

- Section A:** It will consist of 5 very short answer questions, one question from each unit. All questions are compulsory. Each question will carry 2 marks.
- Section B:** It will consist of 10 questions selecting two from each unit. Students are required to attempt one question from each unit. Each question will carry 5 marks. Total weightage being 25 marks.
- Section C:** It will consist of 5 long type questions selecting nor more than one question from each unit. Students are required to attempt 3 questions. Each question will carry 15 marks Total weightage being 45 marks.

\*\*\*\*\*

29/12/09

37

**Model Question Paper**  
**B.Com Part-1<sup>st</sup>**

**COURSE No. 107**

**Course Title: Indian Tax System**  
**(Vocational course)**

**Max Marks: 100**

**Internal Assessment: 80**

**External Exam: 20**

The Question paper in the external examination will be as per model question paper given below:-

**Section A: 10 Marks:** Attempt all the questions. Each question carries two marks. Answer to each question should be within 50 words.

1. What do you mean by Tax?
2. Define assesses and deemed assesses?
3. What do you mean by VAT?
4. Write short note on J&K VAT Act 2005?
5. What is concept of Fringe Benefit Tax?

**Section B: 25 Marks:** Attempt any five questions. Each question carries 5 marks. Answer to each question should be within 200 words.

1. Briefly describe the Canons of Taxation?
2. What are the merits of Indirect Taxes?
3. Briefly describe the meaning and objectives of VAT?
4. How is the registration of dealer done under VAT?
5. What are the salient features of VAT?
6. Briefly explain the procedure for claiming input tax credit?
7. How the residential status of different categories of assesses is determined?

*mm*  
29/12/09

8. What is Annual Value? How is it determined?
9. What are the Tax free Zone under income Tax Act?
10. What constitute Approved Saving u/s 80CCE?

**Section C: 45 Marks:** Attempt any three questions. Each question carries 15 marks. Answer to each question should be within 800 words.

1. What is VAT process and How is it calculated?
2. Differentiate between direct and indirect taxes on the basis of their merits?
3. Explain:-
  - a. Process of registration under VAT.
  - b. Renewal of registration under VAT.
  - c. Penalty for non registration.
4. Give a brief introduction of Service Tax in India?
5. Explain the procedure for calculation of Business Income. Also explain various expenses expressly disallowed?

\*\*\*\*\*

0721/29/12/09



**UNIVERSITY OF JAMMU**  
**DETAILED SYLLABUS**

**Course No: 108**

**Course Title: Computer Application**

**Duration: 3 hours**

**Max Marks : 100**  
**External : 65**  
**Internal Theory : 15**  
**Internal Practical : 20**

**(Syllabus for Session 2011)**

**Objective:**

To acquaint students with the fundamentals of computer and its application in the business and day to day use.

**Unit-I**

Definition, block diagram, characteristics, application, history and types of computer, Primary and Secondary storage devices; Access modes: Sequential Access, Direct Access and Access Time; Input/Output Devices: Keyboard, mouse, light pen, speech input, scanner, cathode ray tube, liquid crystal displays, terminals, printers and plotters; Brief description of CPU and its block diagram.

**Unit-II**

BCD, ASCII and EBCDIC character sets; Number System; Decimal, Binary, Octal and Hexadecimal number systems, conversion of number from one number system into another and vice-versa; Binary Arithmetic: 1's and 2's complements, fixed and floating point representation of numbers and arithmetic operations on the numbers.

**Unit-III**

Operating System and its functions, MSDOS, directory structure in MSDOS, internal and external commands, system files, batch files, config.sys file;

am/  
29/12/09

40 40

Windows Fundamentals: Desktop elements, Managing files and folders, multi-tasking, multi-programming, time sharing operation systems, single user and multi user operating systems.

#### Unit-IV

Algorithms and their purpose, algorithms for various problems; Flowcharts: Types of flowcharts and their purpose, flow charts for various problems; Machine Languages, Assembly Language, High Level languages, Compiler and interpreter, Application Software, System Software.

'C' Language: character set, data types, constants, variables and their scope, expressions, data input and output functions, loops and control statements (05-10 programs must be discussed in the class).

#### Unit-V

'C' Language: Functions, arrays (one dimensional and multi dimensional), C Preprocessors, structures and unions, pointers and data files, command line arguments (05-10 programs must be discussed in the class)

#### Practical:

A minimum of 15 practical's must be performed in the Laboratory.

#### Books Recommended:

- |                             |   |                          |
|-----------------------------|---|--------------------------|
| 1. Crawford BPB Publication | : | MS Office.               |
| 2. E. Balaguru Samy         | : | Programming in 'C'       |
| 3. Rajaraman, V             | : | Fundamentals of Computer |
| 4. Ram B                    | : | Fundamentals of Computer |
| 5. Sinha P.K.               | : | Fundamentals of Computer |
| 6. Sandern and Sandern      | : | Computer Today           |
| 7. Taxali R.K.              | : | P/C Software             |

29/12/09

### Note for Internal

35 Marks are reserved for internal assessment. Out of this, 20 marks will be reserved for internal theory test. There will be one internal practical test and two internal theory tests. Break up of marks for practical will be 05 marks for attendance and 15 marks for practical test. Break up marks for theory will be 05 marks for attendance and 10 marks for two internal assessment tests i.e. there will be two tests of 05 marks each.

### Note for Paper Setter

The question paper shall consist three sections. Each section shall cover the whole of syllabus without repeating any question in the question paper. Question paper will be set for 65 marks. Section A will be of 10 marks, Section B of 25 marks and Section C of 30 marks.

**Section A:** In this section 05 questions will be set i.e. one question from each unit. All questions will be compulsory and answer to each question should be written in 50 words. Each question will carry two marks. Total weightage of this section will be of 10 marks.

**Section B:** In this section 10 questions will be set i.e. two question from each unit and students will required to attempt any five. Answer to each question should be written in 200 words. Each question will carry five marks. Total weightage of this section will be of 25 marks.

**Section C:** In this section 05 questions will be set i.e. one question from each unit and students will required to attempt any three. Answer to each question should be written in 800 words. Each question will carry ten marks. Total weightage of this section will be of 30 marks.

\*\*\*\*\*

004/  
29/12/09

42

**Model Question Paper**  
**B.Com Part-1<sup>st</sup>**

**Course No: 108**

**Course Title: Computer Application**

**Duration: 3 hours**

**Max Marks : 100**  
**External : 65**  
**Internal Theory : 15**  
**Internal Practical : 20**

**Section A:**

**Attempt all question and each question is of 02 marks.**

1. What is input device?
2. Describe 1's and 2's compliment of Binary number?
3. Distinguish between file and folder?
4. Describe briefly system Software?
5. Define function with an example?

**Section B:**

**Attempt any five questions and each question is of 05 marks.**

1. Draw block diagram of a digital computer?
2. Discuss in brief various generations of computer?
3. a) Convert  $(4CA)_{16}$  in octel number system  
b) Compute  $(47)_{10} + (64)_8 + (7AD)_{16} = (?)_2$
4. Write short note on ASCII character set?
5. Distinguish between Single user and Multi user Operating System.  
Name any two Multi user Operating Systems?
6. Distinguish between internal and external commands?

am/  
29/11/09

7. Define flowchart. Also draw a flowchart to find out factorial of a number?
8. Distinguish between compiler and interpreter?
9. Discuss preprocessors in 'C'?
10. Write a program segment in 'C' to show the use of structure.

### Section C:

**Attempt any three questions and each question is of 10 marks.**

1. Draw and Explain block diagram of CPU?
2. a) Explain fixed and floating point representation of numbers with an example  
b) Multiply  $(11111)^2$  by  $(1111)^2$
3. What is Operating System? Also discuss various functions of operating system?
4. a) Discuss various data types in 'C' Language?  
b) Write a program in 'C' to check whether a given number is prime or not?
5. What is an array? Write a program in 'C' to add two matrices.

\*\*\*\*\*

am/  
29/12/09