



UNIVERSITY OF JAMMU
NOTIFICATION
(11/June/ ADP/15)

In pursuance of the decision taken by the Academic Council at its meeting held on 24.05.2011 vide Resolution No. 20, It is hereby notified for the information of all concerned that the Syllabi and Courses of Study in the subject of Commerce for B.Com (Hons.) as given in annexure are adopted for the examinations to be held in the years as given below against each:

<u>Semester</u>	<u>For the examinations to be held in the year</u>
I	Dec. 2011, 2012, 2013
II	May 2012, 2013, 2014
III	Dec. 2012, 2013, 2014
IV	May 2013, 2014, 2015
V	Dec 2013, 2014, 2015
VI	May 2014, 2015, 2016

Asstt. Director
Directorate of Internal Quality Assurance
University of Jammu

Sd/-
REGISTRAR

No. F.Acd./11/ 3530-59
Dated: 29-06-2011

Copy for information and necessary action to:

1. Special Secretary to Vice-Chancellor;
2. P.S. to Dean Academic Affairs;
3. Sr. P.A. to Registrar/ Controller of Examinations;
4. Dean, Faculty of Business Studies;
5. Convener, Board of Studies in Commerce;
6. Members of Board of Studies in Commerce;
7. C.A. to Controller of Examinations;
8. Computer Coordinator Examinations;
9. Deputy/ Asstt. Registrar (Conf./Exam. U/G./Inf./Pub./Admission/DDE);
10. S.O (Confidential);
11. All Concerned; and
12. Content Manager, University Website.


Asst. Registrar(Academics)

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DECLASSIFIED BY: [REDACTED]

DATE: [REDACTED]

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LIST OF SUBJECTS FOR B.COM(HONS.) BCH
SYLLABUS 2011-2012

B.COM. (HONS.) FIRST YEAR

SEMESTER-I

		<u>Max. Marks</u>
BCH-101	Financial Accounting	75
BCH-102	Legal Aspects of Indian Business	75
BCH-103	Business Communication	75
BCH-104	Micro Economics	75
BCH-105	Business Mathematics	75
BCH-106	Seminar Presentations	<u>75</u>
Total		<u>450</u>

SEMESTER-II

BCH-201	Advanced Financial Accounting	75
BCH-202	Corporate Laws	75
BCH-203	Communication Skill Development	75
BCH-204	Macro Economics	75
BCH-205	Business and Management	75
BCH-206	Project Report	<u>75</u>
Total		<u>450</u>

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

Course Title: FINANCIAL ACCOUNTING

COURSE CODE. BCH-101

Max Marks: 75

Credit: 4
Duration = 3 hrs. (Syllabus for Session 2011 onwards)

Objective: The course has been designed to give elementary knowledge of accounting practices being adopted by Non-corporate entities.

Unit-I: Financial Accounting Concepts

- Basis 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 & revenue expenditure; Reserves & provisions; Reserve & fund; Operating incomes & operating expenses.
- Real and notional cost.
- Capital asset: Fixed & current

Unit-II

Branch Accounting

Meaning and objectives of preparing branch accounts; Various types of branches including dependent, independent & foreign branches; Preparation of branch accounts under debtor system; Stock and debtor system; Final accounts system; Wholesale branch system & independent branch system (excluding foreign branches)

Departmental Accounts

Meaning and objectives for preparing various departmental accounts; Difference between branch accounting & departmental accounting.

- Preparing departmental Trading A/c and Profit & Loss A/c.

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Unit-III**Hire Purchase System**

Meaning and difference between Hire purchase and installment system

- Preparation of books (Journal & ledger) of hire purchaser and hire seller including stock and debtor system; Default & repossession-Complete & partial
- Preparation of books when cash prices is given, Cash price not given, Rate of interest given, Rate of interest not given.

Unit-IV**Royalty (Excluding Sub Lease)**

Meaning of Royalty; Lessor, Lessee; Short working; Surplus & right of recoupment.

- Preparation books of lessor and lessee-Journal and ledger.

Insolvency

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**Consignment and Joint Venture Account**

Consignment Account-Meaning & nature; Preparing books of consignor and consignee.

Joint Venture Account-Meaning & nature; Preparing books of Co-venturers.

Text Books

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

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References Books

- 1 Pillai, R.S.N, Bagavathi & Uma, S. : Fundamentals of Adv. Accounting Vol -I & II, S. Chand Pub. New Delhi
- 2 Gangwar, Sharad & Gangwar K. : Financial Accounting, Himalaya Publishing House, New Delhi
- 3 Rajasekaran : Financial Accounting, Pearson Pub., New Delhi
- 4 Singhal & Roy : A Text Book of Financial Accounting; Vayu Education of India, New Delhi
- 5 Banerjee : Financial Accounting-Concepts, Analysis, Methods and Uses, PHI Learning Pub. New Delhi
- 6 Bhatia and Arora : Financial Accounting, Alpha Pub., New Delhi
- 7 Gupta : Financial Accounting for Management Pearson Pub., New Delhi

Note for paper setter

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

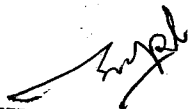
Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two question from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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



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

Course Title: LEGAL ASPECTS OF INDIAN BUSINESS

COURSE CODE: BCH-102

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

1. **Indian Contract Act:** Definition and essentials of contract; Agreement; Offer & acceptance; Consideration; Capacity of parties; Free consent; Performance of contracts; Termination of contract; Consequences & remedies for breach of contract.
(8 hours)
2. **Contingent Contract:** Implied & quasi contract; Indemnity & Guarantee-Contract of Indemnity, Contract of Guarantee, Distinction between contract of indemnity & guarantee; Kinds of guarantee; Rights of surety; Agency contract-Essentials of relationship of agency, agency by operation of law & termination of agency; Bailment & pledge.
(8 hours)
3. **Sale of Goods Act:** Definition, feature and formation of Contract of sale; Condition & warranty; Ownership of goods & transfer of property; Performance of contract of sale; Delivery, rights of unpaid seller.
(8 hours)
4. **Indian Partnership Act:** Definition & nature of partnership, Partnership deed, registration of firm & consequences of non registration; Dissolution of partnership; Overview of limited liability Partnership Act, 2008.
(8 hours)

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5. **Negotiable Instruments:** ^{1.6} Definition, features, recognition & endorsement of negotiable instruments-Types of negotiable instruments-Cheque, bills of exchange, promissory note.
(8 hours)

Text Books

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|-------------------|---|
| 1 Chawla and Garg | : Business Law, Kalyani Publishers, New Delhi |
| 2 Kapoor, N.D | : Business Law, Sultan Chand & Sons, New Delhi |
| 3 Gulshan, J.J | : Business Law Including Company Law, New Age International Publisher |
| 4 Kuchhal, M.C. | : Business Law, Vikas Publication |

Reference

- | | |
|------------------------------|---|
| 1 Singh, Avtar | : The Principles of Mercantile Law, Eastern Book Company, Lucknow |
| 2 Maheshwari & Maheshwari | : Business Law, National Publishing House, New Delhi |
| 3 Chadha, P.R | : Business Law, Galgotia Publishing Company, New Delhi |
| 4 Khergamwala, J.S | : The Negotiable Instruments Act, N.M Tripathi Pvt, Ltd, Mumbai |
| 5 Bhushan Bharat, Abbi Rajni | : Business & Industrial Law, Sultan Chand, New Delhi |

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Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (Max. Marks 25).

Section-B This section will contain ten long answer questions with internal choice (two question from each unit) of ten marks each and the student will have to attempt any five questions. (Max. Marks 50)

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

Course Title: BUSINESS COMMUNICATION

COURSE CODE: BCH-103

Max Marks: 75

Credit : 4

Duration 3 hrs (Syllabus for Session 2011 onwards)

Objective: In this competitive world, students are now being challenged to exhibit the ability to think, write, observe & speak efficiently. Therefore, this paper is to provide knowledge of business communication.

Unit-I

Understanding Communication

Meaning, nature, importance and functions of communication; Communication-An art or science; Elements of communication; Principles of effective communication; Limitations of communication.

(8 hours)

Unit-II

Communication Channels

Formal & informal communication- Merits, demerits and comparison; Types of informal communication; Classification of formal communication; Methods of communication—Oral, written and gestural

(8 hours)

Unit-III

Letter and Report Writing

Business Correspondence- Complaint letters, enquiry letter, letter of order, letter of rejection; Report writing-Meaning, characteristics of good business; Report & types of business report

(8 hours)

Unit-IV

Communication by Presentation

Presentation—Meaning and structure; Methods of presentation, Dos and don'ts of presentation; Nuisance in presentation delivery; Presentation to different groups.

(8 hours)

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Unit-V**Time Management & Negotiations**

Managing time; Managing, maintaining & acting on priorities;
 Negotiations—Characteristics, factors important for successful negotiation.

(8 hours)

Text Books

- 1 Varinder Kumar & Bodh Raj : Business Communication, Kalyani Publishers, New Delhi.
- 2 Rayud, C.S. : Business Communication, Himalaya Publishing House, New Delhi
- 3 Lesikar, R.V & Pettet, Jr. J.D : Business Communication, Theory and Application, Tata McGraw Hill
- 4 Taylor, Shinley : Communication for Business, Pearson Education, New Delhi.
- 5 Bovee, C.L. et al : Business Communication Today, Person Education, New Delhi.

Reference Books

- 1 Chhabra, T.N. & Ranjan Bhanu : Business Communication, Sun India, New Delhi.
- 2 Chaturvedi, P.D. : Business Communication, Pearson Education, New Delhi
- 3 Meenakshi & Raman : Technical Communication, Oxford University Press.
- 4 Rajinder Pal & J.S Korlakalli : Essentials of Business Communication, Sultan Chand Publishers, New Delhi.
- 5 Carrel : Negotiating Essentials-Theory, Skills and Practice, Pearson Publication, New Delhi

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Note for paper setter

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Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two question from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

Course Title: MICRO ECONOMICS

COURSE CODE: BCH-104

Credit : 4

Duration : 3 hrs

Max Marks: 75

(Syllabus for Session 2011 onwards)

Objective: The objective of this course is to develop basic understanding about the economic concepts, tools and techniques for improved business decisions.

Unit-I

Introduction: Nature, scope of micro economic, relevance of managerial economic business decisions; Fundamental economic concept — Scarcity of resources, opportunity cost, production possibility curve, incremental principle; micro Vs macro economics.

(8 Hours)

Unit-II

Demand and Supply Analysis: Demand function-Meaning, types and determinants; Law of demand; Elasticity of demand — Meaning, types and its measurement, application of elasticity concept in business; Supply function — Meaning and its determinants; Law of supply-Market equilibrium.

(8 Hours)

Unit-III

Consumer Behaviour: Utility analysis and indifference curve analysis; Consumer's equilibrium under utility and indifference curve approaches; Demand forecasting — Its significance and techniques.

(8 Hours)

Unit-IV

Production and Cost Analysis: Production — Factors of production, fixed & variable inputs; Law of variable proportions; Law of returns to scale, economies & diseconomies of scale; Cost analysis; Kinds of costs, short run and long run cost functions — Nature, shape and inter-relationship.

(8 Hours)

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Unit-V

Market Structures and Price Determination: Different market structures and their characteristics; Short run and long run price -Output decisions under perfect competition, monopolistic competition, monopoly and oligopoly.

(8 Hours)

Text Books

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|----------------|--|
| 1 Chopra, P.N | : Economic Theory, Kalyani Publishers, New Delhi |
| 2 Ahuja, H.L | : Advance Economic Theory |
| 3 Mehta, P. L | : Managerial Economics, S.Chand ,Delhi. |
| 4 Mehta, P. L. | : Managerial Economics, Sultan Chand & Sons,Delhi. |

Reference Books

- | | |
|-----------------|--|
| 1 Koutsoyiannis | : A Modern Micro Economics, Macmillan Press Ltd.,London |
| 2 Dwiedi, D.N | : Principles of Economics, Vikas Publishing House Pvt. Ltd., New Delhi |
| 3 Mithani, D.M | : Micro Economics; Himalaya Publishing House, New Delhi |
| 4 Misra & Puri | : Principles of Micro Economics, Himalaya Publishing House, New Delhi |

Note for paper setter

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Section-A

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Section-B

This section will contain ten long answer questions with internal choice (two question from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

Course Title: BUSINESS MATHEMATICS

COURSE CODE: BCH-105

Max Marks: 75

Credit = 4
Duration : 3 hrs (Syllabus for Session 2011 onwards)

Objective: The objective of the course is to enable the students to have the basic knowledge of the mathematics and its application in business.

Unit-I

Linear Programming

Meaning and Definition of linear programming; Formulation of L.P, Graphical method of solution for problem relating to two variables including the cases of mixed constraints; Cases having no solution; Multiple solution; Unbounded solution and redundant constraints; Application of linear programming and limitations.

Unit-II

(8 hours)

Probability

Random experiment, Sample space, Algebra of events, mathematical/Classical probability; Addition Theorem for mutually exclusive events, conditional probability, independent events, theory of total probability for compound events; Baye's Theorem; Permutation & combination.

Unit-III

(8 hours)

Matrices and Determinants

Matrices-Definition and algebra of matrices, transpose of the matrix, reversal law, symmetric and skew-symmetric matrices, adjoint and inverse of the matrix, solutions of a system of linear equations of matrix method (not exceeding 3 variables), Rank of matrix and elementary transformations.

Determinants: Properties of the determinants, calculation of value of the determinants, Crammer's rule.

(8 hours)

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Unit-IV**Differentiation**

Derivative of a function by first principle (only simple functions); Derivative of sum, product and quotient of functions, maximum and minimum and its application, L' Hospital Rule & examples, problems and exercises based on these concepts.

(8 hours)

Unit-V**Integration**

Integration as anti-derivatives process, standard forms, methods of integration viz: by substitution, by parts and by partial fractions; Definite integration & examples, problems and exercises based on these concepts.

(8 hours)

Text Books

- | | | | |
|---|-----------------------------|---|--|
| 1 | Nayyer, Garish | : | Business Mathematics, Kalyani Publishers, New Delhi |
| 2 | Sancheti and Kapoor | : | Business Mathematics, Sultan Chand Publishers, New Delhi |
| 3 | Qazi, Zameerudin and others | : | Business Mathematics, Vikas Publications, New Delhi |
| 4 | Sharma, R.L. and others | : | Business Mathematics (Spectrum), Sharma Publications |

Reference Books

- | | | | |
|---|-------------------------|---|---|
| 1 | Gupta, R. | : | Matrics, Laxmi Publications, New Delhi |
| 2 | Sharma, A.K | : | First Course in Probability |
| 3 | Vohra, N.D. | : | Quantitative Techniques in Mgt., Tata McGraw Hill. |
| 4 | Dowling, E.T | : | Mathematics for Economics, Schaum's Outline Series, McGraw Hill Publications. |
| 5 | Narag, A.S. | : | Linear Programming & Decision Making, Sultan Chand & Sons. |
| 6 | Hazarika, Padam Gopalan | : | A Test Book of Business Mathematics, Vikas Publications, New Delhi |

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Note for paper setter

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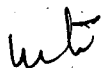
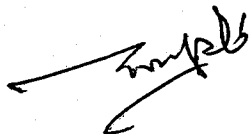
Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two question from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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



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

Course Title: SEMINAR PRESENTATION

COURSE CODE: BCH-106

Max Marks: 75

(Syllabus for Session 2011 onwards)

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

Guidelines:

1. The seminar presentation will be based upon the critical evaluation of the case study concerning course curricula of the concerned semester, to be assigned by the Teacher Incharge.
2. This presentation is to see the articulation of what is being learnt by students and to see relevance in the practical field.
3. The total marks of the presentation by the student in the class on any topic of the syllabus will be 75 marks. The breakup of marks is:-
45 Marks shall be reserved for the understanding of the subject, 20 marks for communication skills and 10 marks for other factors including style, confidence level etc.
4. A panel of at least two faculty members to be appointed by the Principal in consultation with H.O.D of B.Com Hons. course, will examine the seminar presentation and award the marks.
5. The faculty members to be appointed must have been teaching commerce classes and must have a minimum experience of 10 years of teaching at the college.
6. The marks awarded for presentation shall form part of the semester and shall be sent to Controller of Examination, University of Jammu, well in time for declaration of result.

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7. Students will be divided into five groups on the basis of the area of choice for seminar presentation and the concerned subject teacher will be Incharge of group for guidance regarding seminar presentation.

Remuneration

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

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B.COM HONS. [REDACTED]
UNIVERSITY OF JAMMU
DETAILED SYLLABUS

Course Title: ADVANCED FINANCIAL ACCOUNTING

COURSE CODE- BCH-201

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

Objective: To impart the knowledge regarding problems concerning companies

Unit-I

Advanced problems concerning final accounts of non corporate entities; Financial statements-Income statement and position statement (vertical & horizontal form) of corporate entities.

(8 hours)

Unit-II

Valuation of goodwill-Meaning, need, factors affecting goodwill, methods of valuation—Simple and weighted overage method, super profits method, capitalization method; Valuation of shares by net worth method, yield method & earning method.

(8 hours)

Unit-III

Company-Introduction ; Accounting for shares issued of shares-At par, at premium, at discount; Pro-rata-allotment of shares; Sweat equity; ESOP & right issue- Their meaning and definitions; Forfeiture and re-issue of shares.

(8 hours)

Unit-IV

Issue of debentures-Meaning, different between shares and debentures; Issue of debentures at premium, par, discount; Various conditions of issue and redemption of debentures; Redemption of debentures out of capital, out of profits; Purchase of own debentures from open market- For cancellation and investment -cum interest and Ex-interest purchase of own debentures.

(8 hours)

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Unit-V

Underwriting of shares and debentures; Rules regarding determination of underwriters liability; Treatment of marked and unmarked applications; Firm underwriting; Buy back of securities-Meaning, rules and guidelines; Various modes of redemption of preference shares.

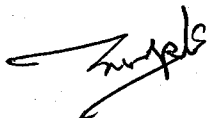
(8 hours)

Text Books

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

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




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Note for paper setter

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Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

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

Course Title: CORPORATE LAW

COURSE CODE: BCH-202

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

Objective:

The basic objective of this course is to provide the knowledge of concepts of Corporate Laws to the students.

Unit-I

Introduction to Corporate Law: Introduction, concept of lifting of corporate veil; Types of companies, formation of company, conversion of private company into public company.

(8 Hours)

Unit-II

Share Capital & Documents — Memorandum of Association, Articles of Association; Prospectus-Meaning and contents; Share capital -Issue, allotment and forfeiture of share, transmission of shares; Members and shareholders-Their rights and duties; Convening and conduct of shareholders meetings.

(8 Hours)

Unit-III

Appointment of Directors- Appointment and tenure of directors; Executive and non- executive directors- Remuneration, duties, legal provisions relating qualifications and dis-qualification of directors, removal of directors.

(8 Hours)

Unit-IV

Meetings & Resolution- Meaning, kinds of meetings, essentials and legal rules for a valid meeting; Legal provisions relating minutes of meeting;

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Resolution-Meaning, types, important matters requiring special resolution, registration of resolution and agreements.

(8 Hours)

Unit-V

Winding up of a Company-Introduction, modes of winding up, legal provisions for compulsory winding up, voluntary winding up, winding up of unregistered companies.

(8 Hours)

Text Books

- 1 Chawla and Garg : Company Law, Kalyani Publisher, New Delhi
- 2 Kapoor, N.D : Elements of Mercantile Law, Sultan Chand Publications.
- 3 Gogna, P.S.. : A Text Book of Company Law, S. Chand Publications.

Reference Books

- 1 Singh, Harpal : Indian Company Law, Galgotia Publishing Company
- 2 Kapoor, N.D : A Book of Company Law, Sultan Chand Publications
- 3 Bagrial, A.K : Company Law, Vikas Publishing House, New Delhi
- 4 Majumdar, A.K and Kapoor, C.K : Company Law, Taxman's Publisher, New Delhi

Note for paper setter

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Section-A

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

Course Title: COMMUNICATION SKILL DEVELOPMENT

COURSE CODE: BCH-203

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

Objective: The basic objective of this course is to develop the communication skills.

Unit-I

Listening Skills

Nature of listening, significance of listening, types of listening, barriers to active listening, guidelines to develop listening skills, techniques of listening.

(8 hours)

Unit-II

Time Management and Self Grooming

Conceptual meaning of time management, its importance in professional life; Basics of interview skills-Nature, purpose, types and essential requirements; Self grooming-First impression is the last impression (Appearance and dress).

(8 hours)

Unit-III

Feedback and Counseling Skills

Definitions, functions of feedback, effectiveness in feedback, characteristics of ineffective feedback, guidelines to improve feedback, nature of counseling and types of counseling.

(8 hours)

Unit-IV

Writing Resume

Nature and importance of resume, components of resume, realities regarding resume, difference between resume and curriculum vitae, preparation of curriculum vitae.

(8 hours)

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Unit-V**Conflict and Negotiating Skills**

Nature of conflict, functional and dys-functional conflicts, common approaches to resolve conflict; Meaning of negotiation, process of negotiation, guidelines for developing negotiation skills, role of communication in negotiation.

(8 hours)

Text Books

- 1 Rao, Nageshwar & Das : Communication Skills, Himalaya Publishing House, New Delhi
- 2 Ray, Reuben : Communication Today -Understanding Creative Skill, Himalaya Publishing House, New Delhi.
- 3 Varinder Kumar & Bodh Raj : Business Communication, Kalyani Publishers, New Delhi
- 4 Rayudu, C.S : Business Communication, Himalaya Publishing House, New Delhi

Reference Books

- 1 Chhabra & Ranjan Bhanu : Business Communication, Sun India, New Delhi
- 2 Chaturvedi, P.D : Business Communication, Pearson Education, New Delhi
- 3 Meenakshi, Raman : Technical Communication, Oxford University Press
- 4 Pal Rajinder & Korlakalli, J.S : Essentials of Business Communication, Sultan Chand Publishers, New Delhi
- 5 Ramesh, M.S & Pattanshetti, C.C : Business Communication, R. Chand and Co., New Delhi.
- 6 Aggarwal, Rohini : Business Communication, Organisation and Management, Taxman's Publisher, New Delhi.
- 7 Lesikar, R.V & Pettet Jr. J.D : Business Communication: Theory and Application, Tata McGraw Hill
- 8 Taylor, Shinley : Communication for Business; Pearson Education, New Delhi
- 9 Bovee, C.L. et al : Business Communication Today, Pearson Education, New Delhi

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Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

Course Title: MACRO ECONOMICS

COURSE CODE: BCH-204

Max Marks: 75

Credit : 4
Duration : 3 hrs (Syllabus for Session 2011 onwards)

Objective: This course aims to acquaint students with the principles of macro economics. The coverage includes determination of and linkages between major macroeconomic variables and the policy implications thereof

Unit-I

Macro Economics: Nature, importance and limitations of macroeconomic analysis; Macroeconomic variables; Macro economics and its interdependence with microeconomics; Stock and flow variables; Circular flow of Income.

(8 Hours)

Unit-II

National Income Accounting: Concepts, definition, significance, methods of calculating national income, problems in measurements of national income, GNP as an indicator of welfare.

(8 Hours)

Unit-III

Macro Market Analysis: Classical and Keynesian theory of income determination; Consumption function, relationship between saving & consumption, investment function, components of investments, determinants of investments, investment function; Concept of multiplier and accelerator.

(8 Hours)

Unit-IV

Money in a Modern Economy: Functions and forms of money, demand for money; Classical, Keynesian and Friedman approach; Money supply and credit creation.

(8 Hours)

Unit-V

Regulation of Money Supply, Instruments of Monetary Policy- Quantative and qualitative, open market operations, bank rate, cash reserve

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ratio, statutory liquidity ratios and other, Change in margin, rationing, selective credit control, moral persuasion and direct action.

(8 Hours)

Text Books

- 1 Diwedi, D.N : Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi
- 2 Gupta, G.S : Macro Economic-Theory & Application, Tata Mc Graw Hill Publishing House, New Delhi.
- 3 Vaish, M.C. : Macro Economic Theory, Vikas Publishing House Pvt. Ltd., New Delhi

Reference Books

- 1 Mishra, S.K. & Puri, V.K. : Modern Macro Economic Theory, Himalayan Publishing House
- 2 Edward, Shapiro : Macro-Economic Analysis, Tata McGraw Hill, New Delhi
- 3 Jhingam, M.L. & Stephen, J.K : Managerial Economics, Vrinda Publications Pvt. Ltd. Delhi
- 4 Dingra, I.C : Managerial Economics, Sultan Chand, New Delhi.

Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B This section will contain ten long answer questions with internal choice (two question from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

Course Title: BUSINESS & MANAGEMENT

COURSE CODE: BCH-205

Max Marks: 75

Credit : 4
Duration : 3 hrs (Syllabus for Session 2011 onwards)

Objective: The basic objective of this course is to provide fundamental knowledge about business management & organization.

Unit-I

Business Organizations: Definition, characteristics and objectives of business organization, evolution of business organizations; Forms of business organization (Sole proprietary, partnership, Joint stock companies & Co-operatives).

(8 hours)

Unit-II

Evolution of Management Thought: Concept, nature, scope and significance of management, Contribution to management thought by F.W Taylor, George Elton Mayo, H. Fayol & C.K Prahalad, role of managers.

(8 hours)

Unit-III

Functions of Management

- Planning-Meaning, types and steps in the process of planning
- Organisations: Meaning, importance of effective organising, pitfalls in effective organising.
- Principles of effective delegation.
- Factors influencing decentralisation.
- Meaning and features of staffing and manpower planning.
- Maslow's and Herzberg's theories of motivation.

(8 hours)

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Unit-IV

Approaches to Management: System approach—Meaning of system, kinds of systems, elements of system approach, critical appraisals of system approach; Contingency approach—Features, evaluation of contingency approach, system approach Vs contingency approach.

(8 hours)

Unit-V

Understanding Leadership for Management: Concept, core of leadership-Influence, functions of leaders, leadership style, approaches, managerial grid, situational leadership control—Concept & process, characteristics of leaders, functions of leaders.

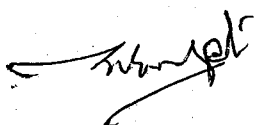
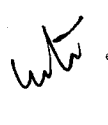
(8 hours)

Text Books

- 1 Sharma, Bhalla and Gupta : Principles of Management, Kalyani Publishers, New Delhi.
- 2 Prasad, L.M : Management –Theory and Practice, Sultan Chand, New Delhi
- 3 Rao, P. Subha : Principles of Management, Himalaya Publishing House, New Delhi
- 4 Koontz : Principles of Management, Tata McGraw Hill.

References Books

- 1 Ramaswamy, T. : Principles of Management, Himalaya Publishing House, New Delhi.
- 2 Chandan, J.S : Management Concepts and Strategies, Vikas Publications, New Delhi
- 3 Stoner Freeman & Gilbert : Management, Prentice Hall of India, 6th Edition.
- 4 Robbins & Coulter : Management, Prentice Hall of India, 8th Edition.
- 5 Robbins, S.P & Decenzo, David A. : Introduction of Management Science: Essential Concepts and Applications, Pearson Education.
- 6 Hillier, Frederick & Hillier, Mark S. : Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets, Tata McGraw Hill, 2008
- 7 Rao, V.S. P & Krishna, V. Harri : Management-Text and Cases, Excel Book Pub., New Delhi

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Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

Course Title: REPORT WRITING

COURSE CODE: BCH-206

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

Guidelines:

1. Every B.Com Hons student will prepare the report before the end of the semester on the topic to be given by the concerned teacher
2. The report will carry 75 marks divided into written report of 50 marks and 25 marks of comprehensive viva voce conducted by at least three faculty members—One class teacher and other two appointed internally by the Principal. The breakup of marks for viva-voce—10 marks for knowledge of the subject another 10 marks for communication skills and 5 marks for presentation.
3. The written report will be evaluated by internal examiner who shall be appointed by the principal in consultation with H.O.D of B.Com Hons. course.
4. The internal examiner(s) will be from commerce faculty not having less than 10 years of experience at the college level.
5. There will be comprehensive viva voce of the research topic of project to be conducted by the internal examiners appointed by the college Principal as per guidelines No. 3. The marks awarded shall be sent to the Controller of Examination, University of Jammu to be added to total marks obtained by the candidate in the external exams for declaration of the final result.
6. The format of the report is given below: (not exceeding 30 pages)
 - Objectives of the topic (Area of study) undertaken
 - Growth/Progress/Policies/Practices etc.
 - Bibliography
 - Results/observations and their analysis
 - Annexure

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Note:

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Remuneration

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

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LIST OF SUBJECTS FOR B.COM(HONS.) BCH
SYLLABUS 2011 ONWARDS

B.COM. (HONS.) SECOND YEAR

SEMESTER-III

BCH-301	Cost Accounting	75
BCH-302	Business Statistics	75
BCH-303	Fundamentals of Entrepreneurship	75
BCH-304	Business Ethics & Corporate Governance	75
BCH-305	Fundamentals of E-Commerce	75
BCH-306	Seminar Presentation	<u>75</u>
	Total	<u>450</u>

SEMESTER-IV

BCH-401	Computer Oriented Accounting	75
BCH-402	Income Tax Law & Practice	75
BCH-403	Production and Operation Management	75
BCH-404	Economic Environment of Business	75
BCH-405	Retail Management	75
BCH-406	Report Writing	<u>75</u>
	Total	<u>450</u>

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

Course Title: COST ACCOUNTING

COURSE CODE: BCH-301

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

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

(8 hours)

Unit-II

Accounting for Materials-Meaning of material control, need, essentials; Duties and responsibility of storekeepers, requisition for stores, difference between bin card and store ledger; Methods of pricing of material issue—FIFO, LIFO, simple average, weighted average, base stock, standard price and inflated method.

(8 hours)

Unit-III

Labour Cost: Accounting and Control of Labour Cost; Methods of remuneration, concept and treatment of idle time; Causes of labour turnover; Calculation of remuneration and incentives (Halsey, Rowan, Taylor, Merrick and Group incentive plans)

(8 hours)

Unit-IV

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

(8 hours)

Unit-V

Methods of Costing

Preparation of tender & contract account.

(8 hours)

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Text Books

- 1 Narang, K.L. & Jain, S.P. : Cost Accounting Theory and Practice, Kalyani Publishers, New Delhi
- 2 Khan & Jain : Cost Accounting, Tata McGraw, New Delhi
- 3 Jain, I. C & Nigam, B.M.L. : Cost Accounting Principles and Practice, Prentice Hall of India, New Delhi.

Reference Books

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

Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (Max. Marks 25).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (Max. Marks 50)

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

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

Course Title: BUSINESS STATISTICS

COURSE CODE-BCH-302

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

Introduction

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

(8 hours)

Unit-II

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

(8 hours)

Unit-III

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

(8 hours)

Unit-IV

Measure of Dispersion-Mean deviation, Standard deviation; Range-coefficient of range; Coefficient of variation; Variance and Skewness.

(8 hours)

Unit-V

Index Numbers-Meaning, types, uses, steps and problems in the construction of index number, computation of Weighted Price Index by Laspayre's, Paasche's & Fisher's.

(8 hours)

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Text Books

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

Reference Books

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

Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

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

Course Title: FUNDAMENTALS OF ENTREPRENEURSHIP

COURSE CODE: BCH-303

Max Marks: 75

Credit : 4
Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I Entrepreneur & Entrepreneurship: Importance & role of entrepreneur in Indian economy; Theories of entrepreneurship; Traits of entrepreneurship; Entrepreneur Vs professional managers; Problem faced by entrepreneurs.
(8 Hours)

Unit-II
Factors affecting Entrepreneurial Development: Entrepreneurial Development- Role and significance of entrepreneurial development; Significance and role of environment; Infrastructural network; Environmental analysis; Entrepreneurial development program; Problems of entrepreneurial development program.
(8 Hours)

Unit-III
Process of Entrepreneurship Development: Concept of entrepreneurial opportunity and identification; Entrepreneurial plan, Project screening- Economic, marketing, financial & technical analysis,
(8 Hours)

Unit-IV
Process of Entrepreneurship Development: Project planning-Projects & classification, identification of project, search of business idea, transformation of idea into reality, project design, plant layout, network analysis; Project appraisal.
(8 Hours)

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Unit-V

Other Issues in Entrepreneurship: Family & non-family entrepreneurs, role of professionals, professionalism Vs family entrepreneurs; Growth strategy for small business; Role of Woman entrepreneurs,

(8 Hours)

Text Books

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

Reference Books

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

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Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

**Course Title: BUSINESS ETHICS & CORPORATE
GOVERNANCE**

COURSE CODE-BCH-304

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

Introduction to Business Ethics

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

(8 hours)

Unit-II

Beliefs and Standards

Brief introduction to the meaning of values, norms, beliefs and moral standards; Values—Meaning and types, features; Code of Ethics—role, benefits, contents, steps for effective code of ethics.

(8 hours)

Unit-III

Ethics at Work Place

Ethics and HR management concerning recruitment promotion, wages, Job design; Whistle blowing; Ethical issues in advertising, finance and accounting.

(8 hours)

Unit-IV

Corporate social responsibility- Introduction, social responsibility of business, Gandhian philosophy of wealth management, Social audit – Need, objective features and benefits, corporate social responsibility.

(8 hours)

Unit V

Corporate governance & professional ethics-Meaning, basic ingredients for good governance, reason for awareness of corporate governance, factors

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influencing corporate governance, recommendation of various committee headed by Rahul Bajaj, Kumar Monglam, Naresh Chandra & Naryan Murthy.

(8 hours)

Text Books

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

Reference Books

- 1 Gavai, A.K : Business Ethics, Himalaya Publication
- 2 Hundepar, S.G : Business Ethics & Human Values, Excel Books, New Delhi
- 3 Ghosh, Biswanath : Ethics in Management and Indian Ethos, Vikas Publishing House, New Delhi.
- 4 Rupami, Riya : Business Ethics and Corporate Governance, Himalaya Publishing House, New Delhi.

Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (Max. Marks 25).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (Max. Marks 50)

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

Course Title: FUNDAMENTALS OF E-COMMERCE

COURSE CODE: BCH-305

Max Marks: 75

Credit : 4

Duration: 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

Introduction, meaning, traditional commerce Vs E-commerce, services in E-commerce; Operating system services, developer services, data services, application services, store services, client services, advantages & disadvantages of E-commerce.

(8 hours)

Unit-II

E-strategy- Information & strategy, seven dimensions of E-commerce strategy, E-commerce strategy and knowledge management; Business models for E-commerce, brokerage model, aggregator model, info-mediary model and community model.

(8 hours)

Unit-III

Nature and dynamics of internet, assessing requirements for an on-line business, requirements of intelligent Websites, Website goals and objectives, fixed Vs flexible Webpage design, Website development tools.

(8 hours)

Unit-IV

Overview of electronic payment system, cybercash (customer to merchant payments, peer to peer payments, security), smartcard (card types, closed and open security privacy), electronic banking, electronic funds transfer.

(8 hours)

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Unit-V

Application of E-commerce in direct marketing and selling; Value chain integration supply chain management; Corporate purchasing; Future of E-commerce. (8 hours)

Text Books

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

Reference Books

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

Note for paper setter

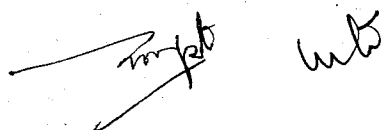
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Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)



230

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

Course Title: SEMINAR PRESENTATION

COURSE CODE: BCH-306

Max Marks: 75

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

Guidelines:

1. The seminar presentation will be based upon the critical evaluation of the case study concerning course curricula of the concerned semester, to be assigned by the Teacher Incharge.
2. This presentation is to see the articulation of what is being learnt by students and to see relevance in the practical field.
3. The total marks of the presentation by the student in the class on any topic of the syllabus will be 75 marks. The breakup of marks is:-
45 Marks shall be reserved for the understanding of the subject, 20 marks for communication skills and 10 marks for other factors including style, confidence level etc.
4. A panel of at least two faculty members to be appointed by the Principal in consultation with H.O.D of B.Com Hons. course, will examine the seminar presentation and award the marks.
5. The faculty members to be appointed must have been teaching commerce classes and must have a minimum experience of 10 years of teaching at the college.
6. The marks awarded for presentation shall form part of the semester and shall be sent to Controller of Examination, University of Jammu, well in time for declaration of result.
7. Students will be divided into five groups on the basis of the area of choice for seminar presentation and the concerned subject teacher will be incharge of group for guidance regarding seminar presentation.

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Remuneration

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

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

Course Title: COMPUTER ORIENTED ACCOUNTING

COURSE CODE: BCH-401

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

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

(8 Hours)

Unit-II

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

(8 Hours)

Unit-III

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

(8 Hours)

Unit-IV

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

(8 Hours)

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Unit-V

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

(8 Hours)

Text Books

- 1 Gupta, Vikas : Comdex Computer and Financial Accounting with Tally 9.0, Dreamtech Press, New Delhi
- 2 Owen, Glenn : Using Peachtree 2009 Complete for Accounting, South-western Cengage Learning

Reference Books

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

Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

Course Title: INCOME TAX LAW & PRACTICE

COURSE CODE: BCH-402

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

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

(8 hours)

Unit-II

Income Under Different Heads: Rules regarding computation of income under the head-Salaries.

(8 hours)

Unit-III

Computation of income from house property and business income.

Unit-IV

Computation of capital gains and income from other sources.

(8 hours)

Unit-V

Aggregation of income, set-off and carry forward of losses, deduction from gross total income, rebates and reliefs, rates structure of various assessee.

(8 hours)

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Text Books:

- 1 Gaur and Narang : Income Law and Practice, Kalyani Pub., New Delhi.
- 2 Singhania, V.K & Singhania, M. : Students Guide to Income Tax, Taxman Pub., New Delhi
- 3 Ahuja, Garish and Gupta, Ravi : Systematic Approach to Income Tax, Bharat Law House, New Delhi.

Reference Books

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

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

Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

239

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

Course Title: ECONOMIC ENVIRONMENT OF BUSINESS

COURSE CODE: BCH-404

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

Basic Concepts in Business Environment: Concept, significance, factors affecting business environment; Process of environmental scanning; Social responsibility of business.

(8 Hours)

Unit-II

Industrial Policy

Meaning, objective of industrial policy; Industrial policy of 1991-Objectives and aspects, Industrial Policy 2011.

(8 Hours)

Unit-III

Economic Systems and Liberalisation: Critical review of various economics systems; Liberalisation- Meaning, path to liberalisation, issues & challenges.

(8 Hours)

Unit-IV

Government and Business: Role of government in regulation and development of business; Brief introduction of monetary policy and fiscal policy, FEMA; Agencies of consumer protection.

(8 Hours)

Unit-V

Economic Environment and Globalization: WTO- Objectives, function and principles of globalization.

(8 Hours)

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

Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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Sample unit

Unit-IV**Facility Location and Layout**

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

(8 hours)

Unit-V**Maintenance Management**

Meaning, scope, importance, impact, types of maintenance; Planning and scheduling of maintenance, trends in maintenance, requirements of good maintenance program, elements, advantages and limitations of preventive maintenance.

(8 hours)

Text Books

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

References Books

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

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

Course Title: PRODUCTION AND OPERATIONS MANAGEMENT

COURSE CODE: BCH-403

Max Marks: 75

Credit : 4
Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

Introduction

Meaning of production and operation management, distinction between production and operations management, characteristic features; Emerging role of production and operation manager, recent trends in production and operation management.

(8 hours)

Unit-II

Strategic Operation Management

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

(8 hours)

Unit-III

Production Technology and Management

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

(8 hours)

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Text Books

- | | | | |
|---|---------------------|---|---|
| 1 | Cherunilam, Francis | : | Business Environment-Text and Cases, Himalaya Publishing House, New Delhi. |
| 2 | Ashwathappa, K | : | Business Environment for Strategic Management, Himalaya Publishing House, New Delhi |
| 3 | Adhikari, M | : | Economic Environment of Business, Excel Books, New Delhi |

Reference Books

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

Note for paper setter

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Section-A

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Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

Course Title: RETAIL MANAGEMENT

COURSE CODE: BCH-405

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

UNIT-I

Introduction

Nature and scope of retailing, importance of retailing, evolution of retailing, functions of retailing, retailing strategies for emerging markets, analysis of retail environment, difference between retailing and wholesaling; Theories of retail evolution-Cyclical and evolution theories.

(8 hours)

UNIT-II

Management Skills

Site selection; Consumer behaviour in retail context; Models of consumer behavior; Consumer process in retail trading.

(8 hours)

UNIT-III

Management of Services and Quality

Definition, features, characteristics, concept of continuum, advantages of the goods service continuum concept; Meaning of quality, essential determination of quality services.

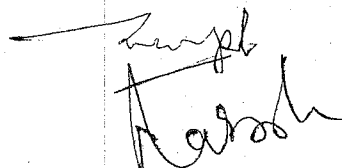
(8 hours)

UNIT-IV

Relationship Marketing and Pricing

Meaning, need, 5Es of relationship marketing, application of relationship marketing; Types of retail consumers; External factors affecting a retail price strategy, approaches to pricing strategy.

(8 hours)

Unit 

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UNIT-V

Global Retailing and Customer Relationship Management: Definition, development of global retailing, motives and reasons for globalization, commitment level in global retailing, customer service process.

(8 hours)

Text Books

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

Reference Books

- 1 Panda, Tapan K. : Marketing Management-Text & Cases,
Indian Context Publisher, Excel Books,
New Delhi
- 2 Sontakki, C.N. : Marketing Management, Kalyani
Publishers, New Delhi
- 3 Kothari, Jain & Mehta : Marketing Management, Ramesh Book
Depot, Jaipur.
- 4 Varshney, R.L. & Gupta, S.L. : Marketing Management-An Indian
Perspective, Sultan Chand & Sons, New
Delhi.
- 5 Kothari, Mehta & Sharma : Marketing Management, Publisher
RBD Professional Publication, Jaipur
- 6 Chhabra, T.N. & Grover. S.K. : Marketing Management, Dhanpat Rai
& Company, New Delhi
- 7 Kotler, Philip & Armstrong, Gary : Principles of Marketing, Prentice Hall
of India, New Delhi.
- 8 Simon, Majaro : The Essence of Marketing, Prentice

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- Hall of India, New Delhi
- 9 Barry, Berman and Joel, R. : Retail Management-A Strategic
Evans Approach
- 10 Rudrabasavaraj, M.N : Dynamic Global Retail Management,
Himalaya Publishing House, New
Delhi.
- 11 Berman : Retail Management, Pearson Pub., New
Delhi
- 12 Gilbret : Retail Marketing Management, Pearson
Pub., New Delhi
- 13 Jain, P.K : Retail Management, Vayu Edu. Of
India, New Delhi

Note for paper setter

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

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Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

Course Title: REPORT WRITING

COURSE CODE: BCH-406

M.Marks. 75

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

Guidelines:

1. Every B.Com Hons. student will prepare the report before the end of the semester on the topic to be given by the concerned teacher
2. The report will carry 75 marks divided into written report of 50 marks and 25 marks of comprehensive viva voce conducted by at least three faculty members-One class teacher and other two appointed internally by the Principal. The breakup of marks for viva-voce—10 marks for knowledge of the subject another 10 marks for communication skills and 5 marks for presentation.
3. The written report will be evaluated by internal examiner who shall be appointed by the principal in consultation with H.O.D of B.Com Hons. course.
4. The internal examiner(s) will be from commerce faculty not having less than 10 years of experience at the college.
5. There will be comprehensive viva voce of the research topic of project to be conducted by the internal examiners appointed by the college Principal as per guidelines No. 3. The marks awarded shall be sent to the Controller of Examination, University of Jammu to be added to total marks obtained by the candidate in the external exams for declaration of the final result.

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

Note:

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

Remuneration

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

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**LIST OF SUBJECTS FOR B. COM (HONS.) BCH
SYLLABUS 2011 ONWARDS**

B.COM. (HONS.) THIRD YEAR

SEMESTER-V

BCH-501	Working Capital Management	75
BCH-502	Corporate Strategic Management	75
BCH-503	Marketing Management	75
BCH-504	International Business	75
BCH-505	Insurance and Risk Management	75
BCH-506	Seminar Presentation	75
Total		<u>450</u>

SEMESTER-VI

BCH-601	Income Tax Planning (Non Corporate Entities)	75
BCH-602	Corporate Tax Planning	75
BCH-603	Fundamentals of Auditing	75
BCH-608	Report Writing	75

(Elective Groups (Select either Group-A or Group-B))

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

GROUP-A

BCH- 604	Advance Corporate Accounting	75
BCH -605	Accounting for Managers	75

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

GROUP-B

BCH-606	Financial Management	75
BCH-607	Financial Market Operations	75

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

Course Title: WORKING CAPITAL MANAGEMENT

COURSE CODE: BCH-501

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

Working Capital Management—Introduction of WC, importance; Principles of modern finance—Maximizing shareholders wealth, profit maximization, behavioural objective, concept of working capital—Balance sheet concept Vs operating cycle concept

(8 Hours)

Unit-II

Financing for Working Capital: Working capital management — Determination of level of current assets; Sources for financing working capital, working capital financing- Short term and long term financing of working capital.

(8 Hours)

Unit-III

Computation of Various Ratios—Current ratios, quick ratio, absolute liquidity ratio, debtors and creditors velocity, stock velocity to measure liquidity, schedule of changes in working capital, transaction leading to increase and decrease in working capital.

(8 Hours)

Unit-IV

Inventory Management

Meaning, components, objectives, need for balanced investment in inventory; Costs involved in inventory management; Risks of holding inventories; Benefits of holding inventories; Economic order quantity—Meaning, assumptions of computation of EOQ using simple mathematical formula.

(8 Hours)

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Unit-V

Receivables Management: Determining the appropriate receivable policy; Analysis of credit standard and credit terms; Marginal analysis; Credit analysis and decision; Traditional approach and heuristic approach.

(8 Hours)

Text Books

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

Reference Books

- 1 Khan and Jain : Financial Management, Tata McGraw Hill, New Delhi
- 2 Prasanna ,Chandra : Fundamentals of Financial Management, Tata McGraw Hill, New Delhi
- 3 Rustagi, R.P : Strategic Financial Management, Sultan Chand & Sons, New Delhi
- 4 Reddy, G.S : Financial Management-Principles and Practices, Himalaya Publishing House, New Delhi
- 5 Tulsain, P.C : Financial Management, Sultan Chand, New Delhi
- 6 Rathnam, P.V & Lalitha : Management & Financial Analysis, Kitab Mahal Publishers, New Delhi
- 7 Knott, G. : Financial Management, Palgrave.

Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

Course Title: CORPORATE STRATEGIC MANAGEMENT

COURSE CODE: BCH-502

Max Marks: 75

Credit : 4

Duration - 3 hrs (Syllabus for Session 2011 onwards)

Objective: The objective of this course is to develop skills among the students for the use of strategic management in the corporate sector.

Unit-I

Introduction: Concept of strategic management, evolution, features of strategic management, elements of strategic management, tasks relating to strategic management, causes for popularity of strategic management, difference between strategic management and other areas of management.

(8 Hours)

Unit-II

Organizing Strategic Management Tasks and Corporate Governance

Structure of strategic management tasks, concept and principles of corporate governance, need for corporate governance, corporate social responsibilities, significance of corporate appraisal.

(8 Hours)

Unit-III

Setting Corporate Objectives

Concept, strategic purpose (Case study of TISCO & BHEL), characteristics of corporate objectives, need for establishing corporate objectives, process of establishing corporate objectives, forces interacting with corporate objectives.

(8 Hours)

Unit-IV

Making Strategic Decisions

Approaches to strategy formation (Gap Analysis, capital investment theory, cascade approach); Approaches to growth strategy; Reasons for diversification of strategy.

(8 Hours)

Unit-V

Culture and Strategy

Concept of corporate culture, dimensions, relationship between strategy and corporate culture; Evaluating strategies-Meaning, criterion and strategic audit.

(8 Hours)

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Text Books

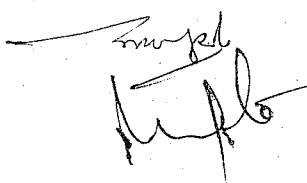
- 1 Bhattacharya, S.K & Venkataraman, N : Managing Business Enterprises Strategy, Structure and System, Vikas Publishing House, New Delhi
- 2 Srivastava, R.M & Nigam, Divya : Corporate Strategic Management, Pragati Parkashan, Merrut
- 3 Jain, P.C : Strategic Management, RBD Professional Publications, Jaipur
- 4 Parsad, L.M : Strategic Management, Sultan Chand & Sons, New Delhi.
- 5 Chandan J.S : Management Concept and Strategies, Vikas Publishing House, New Delhi.
- 6 Santokhi, C.N : Strategic Management-Test and Cases, Kalyani Publishers, Delhi

Reference Books

- 1 Ghosh, P.K : Strategic Planning and Management, Sultan Chand & Sons, New Delhi.
- 2 Taylor, Barnard & Sparkes, J.R : Corporate Strategic and Planning, Haineman London.
- 3 Aggarwal, Sanjiv : Corporate Governance—Concept & Dimensions; Snow White Publications, Mumbai
- 4 Dube, Inderjit : Corporate Governance; Lexis Nexis Butterworths Wadhwa Nagur, New Delhi
- 5 Kapoor, Amit : Demystify Strategy- Text and Cases, Vikas Publishing House, New Delhi
- 6 Lonash, S & Mishra, P.K : Business Policy and Strategic Management, Vikas Publishing House, New Delhi.
- 7 Cherunilam, Francis : Strategic Management, Himalaya Publishing House, New Delhi
- 8 Jayarathnam, M : Business Policy & Strategic Management, Himalaya Publishing House, New Delhi.
- 9 Carpenter : Strategic Management, Pearson Pub., New Delhi
- 10 Balwani, Nitin : Strategic Management and Business Policy, Excel Books Pub., New Delhi

Note for paper setter

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

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Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

Course Title: MARKETING MANAGEMENT

COURSE CODE: BCH-503

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

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

(8 Hours)

Unit-II

Market Segmentation, Targeting and Positioning

Meaning, benefits of market segmentation, bases for market segmentation, requisites for sound market segmentation; Meaning of market targeting and product positioning, factors involving process of targeting, determinants of successful product positioning, steps in product positioning and errors in product positioning.

(8 Hours)

Unit-III

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

(8 Hours)

Unit-IV

Marketing Channels

Meaning, classifications, types, factors affecting choice of distribution channel; Physical distribution—Concept and components; Identification of major channel alternatives, factors governing selection of marketing channel.

(8 Hours)

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Unit-V**Contemporary Issues in Marketing**

- A. Social responsibility and marketing ethics
- B. Green marketing—Concept and importance
- C. Environmental marketing—Meaning and process
- D. Rural marketing—Meaning, importance, problems and constraints in rural marketing.

(8 Hours)**Text Books**

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

Reference Books

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

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Note for paper setter

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Section-A

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This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

Course Title: INTERNATIONAL BUSINESS

COURSE CODE-BCH- 504

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit I

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

(8 Hours)

Unit II

International Business Environment

Absolute cost advantage theory, comparative cost advantage theory, national competitive advantage theory, factors affecting International business environment, macro economic issues affecting business decisions

(8 Hours)

Unit III

WTO and FDI- Emergence of WTO, functions, principles of WTO, dispute settlement mechanism, WTO and anti dumping measures; India & WTO - Meaning and forms of FDI, arguments in favour of FDI.

(8 Hours)

Unit IV

Globalization: Meaning and definitions, process of globalization, features and reasons of globalization of markets and investment, methods of globalization of technology, merits and demerits of globalization, measures towards globalization by India.

(8 Hours)

Unit V

International Strategic Management: Nature, process, steps in environment scanning, strategy of mergers and acquisitions (M&A), restructrual strategies.

(8 Hours)

Sample int

Text Books

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

Reference Books

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

Note for paper setter

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Section-B

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

Course Title: INSURANCE AND RISK MANAGEMENT

COURSE CODE: BCH-505

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

Introduction

Evolution of insurance business, basic nature of insurance; Underwriting practice and procedures; Types and classifications of hazards.

(8 Hours)

Unit-II

Risk Management

Basic concept of risk, classification of risks and process of risk management; Identification and evaluation of risk—Risk analysis; Risk control—Loss prevention and its importance; Risk finance and transfer of risk.

(8 Hours)

Unit-III

Life Insurance

Economic, legal and actuarial principles of Life Insurance; Basic elements in computation of premium; Peculiarity of Life insurance products and classification; Procedures for settlement of various types of claim.

(8 Hours)

Unit-IV

Classification of Various Non Life Insurance Products

Principles of indemnity; Proximate cause; Subrogation; Contribution and sharing; Regulatory provision under Insurance Regulatory Development Authority (IRDA), 1999; Procedures for settlement for claims.

(8 Hours)

Unit-V

Principles of Actuarial Science

The theory of probability; Methods of valuation; Data for valuation; Special reserves and adjustments; Surplus and its distribution.

(8 Hours)

Suppl *ut*

Text Books

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

References Books

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

Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

Course Title: SEMINAR PRESENTATION

COURSE CODE: BCH-506

Max Marks: 75

(Syllabus for Session 2011 onwards)

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

Guidelines

1. The seminar presentation will be based upon the critical evaluation of the case study concerning course curricula of the concerned semester, to be assigned by the Teacher Incharge.
2. This presentation is to see the articulation of what is being learnt by students and to see relevance in the practical field.
3. The total marks of the presentation by the student in the class on any topic of the syllabus will be 75 marks. The breakup of marks is:-
45 Marks shall be reserved for the understanding of the subject, 20 marks for communication skills and 10 marks for other factors including style, confidence level etc.
4. A panel of at least two faculty members to be appointed by the Principal in consultation with H.O.D of B.Com Hons. course, will examine the seminar presentation and award the marks.
5. The faculty members to be appointed must have been teaching commerce classes and must have a minimum experience of 10 years of teaching at the college.
6. The marks awarded for presentation shall form part of the semester and shall be sent to Controller of Examination, University of Jammu, well in time for declaration of result.
7. Students will be divided into five groups on the basis of the area of choice for seminar presentation and the concerned subject teacher will be Incharge of group for guidance regarding seminar presentation.

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Remuneration

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

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

Course Title: INCOME TAX PLANNING (NON CORPORATE ENTITIES)

COURSE CODE-BCH-601

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

Salary Income

Treatment of various types of provident funds, allowances – Exempted, fully and partially taxable; Perquisites- Exempted and taxable, profit in lieu of salary computation of gross salary and salary income.

(8 Hours)

Unit-II

Computation of income from house property concept of ERV, ARV, NAV, deduction U/s 24; Set off and carry forward of losses from house property; Capital gains – Long term and short term, computation of indexed cost, exemptions available under section 54, setoff and carry forward of capital losses.

(8 Hours)

Unit-III

Profits and gains of business & profession / Income from other sources; Computation of profit and gains of business and profession- Various admissible and inadmissible expense set off and carry forward of losses of business and profession; Rules regarding computation of income from other sources, computation of general and specific incomes.

(8 Hours)

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Unit - IV

Aggregation and clubbing of incomes, deductions out of gross total income, 80 c, 80 ccb, 80 ccc, 80 cce, 80 D, 80 DD, 80 DDB, 80 E, 80 G, 80 GG, 80 GGA, 80 GGB, 80 GGC, 80 U.

(8 Hours)

Unit - V . Assessment of individuals, HUF, AOP, & firms

(8 Hours)

Text Books

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

Reference Books

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

Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (Max. Marks 25).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (Max. Marks 50)

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

Sample *Unit*

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

Course Title: CORPORATE TAX PLANNING

COURSE CODE: BCH-602

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

Introduction

Meaning and definition of company; Kinds of companies—Company in which public are substantially interested u/s 2(18) of Income Tax Act, 1961; Indian Company u/s 2(26); Public sector company u/s 2(36A); Industrial Co., Investment Co. widely held and closely held Co; Determination of residential status of a Co.; Meaning and features of corporate tax.

(8 Hours)

Unit-II

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

Essentials of P&G of B&P; Various incomes to be considered and clubbed; Method of accounting, deductions available while computing income of business and profession, expenses disallowed.

(8 Hours)

Unit-III

Depreciation

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

(8 Hours)

Unit-IV

Total Income

Computation of total income—Deduction allowed out of GTI-80G, 80GGA, 80GGB, 80IA, 80IB, 80IC, 80ID, 80IE, 80JJAA, Set-off and carry forward of losses including unabsorbed depreciation.

(8 Hours)

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Unit-V**Assessment of Companies**

Rates of tax-Meaning and applicability of Minimum Alternative Tax, (MAT)
 Rules regarding computation of "Book Profit", advance payment of tax,
 machinery for settlement of dispute regarding corporate tax.

(8 Hours)**Text Books**

- 1 Tulsi, Arvind & Chadha, : Income Tax and Wealth Tax, Kalyani
Neeru Publishers
- 2 Gaur & Narang : Income Tax, Kalyani Publications
- 3 Singhanian, V.K & : Income Tax, Various Taxman
Singhani, Monica Publication, New Delhi.

Reference Book

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

Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (Max. Marks 25).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (Max. Marks 50)

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

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

Course Title: FUNDAMENTALS OF AUDITING

COURSE CODE: BCH-603

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

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

(8 Hours)

Unit-II

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

(8 Hours)

Unit-III

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

(8 Hours)

Unit-IV

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

(8 Hours)

Unit-V

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

(8 Hours)

Text Books

1 Jha, Aruna

: A Student's Guide to Auditing,
Taxmann

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- 2 Tandon, B. N : A Handbook of Practical Auditing, S. Chand and Co. Ltd. New Delhi.
- 3 Pagare, Dinkar : Principles and Practice of Auditing, Sultan Chand and Sons, New Delhi

Reference Books

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

Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

Course Title: REPORT WRITING

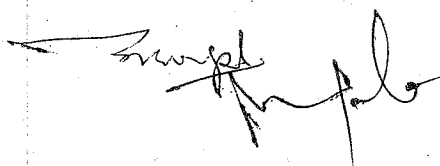
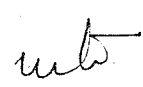
COURSE CODE: BCH-608

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

Guidelines:

1. Every B.Com Hons. student will prepare the report before the end of the semester on the topic to be given by the concerned teacher
2. The report will carry 75 marks divided into written report of 50 marks and 25 marks of comprehensive viva voce conducted by at least three faculty members-One class teacher and other two appointed internally by the Principal. The breakup of marks for viva-voce—10 marks for knowledge of the subject another 10 marks for communication skills and 5 marks for presentation.
3. The written report will be evaluated by internal examiner who shall be appointed by the principal in consultation with H.O.D of B.Com Hons. course.
4. The internal examiner(s) will be from Commerce faculty not having less than 10 years of experience at the college level.
5. There will be comprehensive viva voce of the research topic of project to be conducted by the internal examiners appointed by the college Principal as per guidelines No. 3. The marks awarded shall be sent to the Controller of Examination, University of Jammu to be added to total marks obtained by the candidate in the external exams for declaration of the final result.
6. The format of the report is given below: (not exceeding 30 pages)
 - Objectives of the topic (Area of study) undertaken
 - Growth/Progress/Policies/Practices etc.

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- Results/observations and their Analysis
- Bibliography
- Annexure

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

Remuneration

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

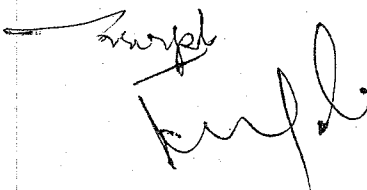
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ELECTIVE GROUPS (SELECT EITHER GROUP-A OR GROUP -B)**ELECTIVE PAPERS FOR B.COM (HONS.) IN ACCOUNTING & TAXATION****GROUP A****B.COM HONS. SEMESTER-SIXTH
UNIVERSITY OF JAMMU
DETAILED SYLLABUS****Course Title: ADVANCED CORPORATE ACCOUNTING**
(Elective Paper Group-A)**COURSE CODE: BCH-604****Max Marks: 75**

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

Objective: The objective this course is to provide understanding for preparation and presentation of accounts of Corporate entities under different situations.**Unit-I****Accounting for Share:** Company-Introduction and accounting for shares; Issue of shares-at par, at premium, at discount, pro-rata-allotment of shares, forfeiture and re-issue of shares; Buy back of securities-Meaning, rules and guidelines; Brief introduction of sweat equity, ESOP & right issue**(8 Hours)****Unit-II****Accounting for Debentures:** Issue of debentures at premium, at par, at discount; Various conditions of issue and redemption of debentures; Redemption of debentures out of capital, out of profits, purchase of debentures from open market for cancellation and investment -cum interest and ex-interest; Determination of underwriters liability-with marked, unmarked applications, firm underwriting.**(8 Hours)****Unit-III****Mergers and Acquisitions:** Problems concerning amalgamation, merger and purchase; External reconstruction only.**(8 Hours)**


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Unit-IV

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

(8 Hours)

Unit-V**Holding Companies (Simple Problems)**

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

(8 Hours)

Text Books

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

References Books

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

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Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

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

Course Title: ACCOUNTING FOR MANAGERS
(Elective Paper Group-A)

COURSE CODE: BCH-605

Max Marks: 75

Credit : 4

(Syllabus for Session 2011 onwards)

Duration 3 hrs

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

Unit-I

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

(8 Hours)

Unit-II

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

(8 Hours)

Unit-III

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

(8 Hours)

Unit-IV

Budgeting- Meaning, objectives, merit and limitations of budgetary control; Zero based budget; Preparation of cash budget, production & cost of production budget.

(8 Hours)

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Unit-V

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

(8 Hours)

Text Book

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

Reference Books

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

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Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).

Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

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

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

GROUP -B

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

Course Title: FINANCIAL MANAGEMENT
(Elective Paper Group-B)

COURSE CODE: BCH-606

Max Marks: 75

Credit : 4

Duration : 3 hrs (Syllabus for Session 2011 onwards)

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

Unit-I

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

(8 Hours)

Unit-II

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

(8 Hours)

Unit-III

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

(8 Hours)

Unit-IV

Capital Budgeting—Meaning and significance, techniques of capital budgeting—pay back period, return on investment, net present value, profitability index and internal rate of return.

(8 Hours)

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Unit-V

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

(8 Hours)

Text Books

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

Reference Books:

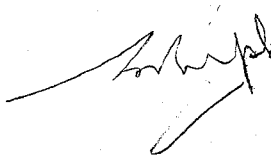
- 1 Aggarwal, N.P and : Finance Management, RBD Professional Publications, Jaipur.
- 2 Mishra, P.K : Financial Management, Tata McGraw Hill, New Delhi
- 3 Khan and Jain : Fundamentals of Financial Management, Tata McGraw Hill, New Delhi.
- 4 Prasanna, Chandra : Strategic Financial Management, Sultan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

Note for paper setter

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

Section-A

This section will contain five short answer questions of 5 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 25**).




Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (Max. Marks 50)

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

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

Course: FINANCIAL MARKET OPERATIONS
(Elective Paper Group-B)

COURSE CODE: BCH-607

Max Marks: 75

Credit : 4
Duration - 3 hrs (Syllabus for Session 2011 onwards)

Objective: The objective of this course is to acquaint the students with the working of financial markets in India.

Unit-I

Introduction

Financial markets—Meaning, functions, types of financial markets; Money markets—Features, importance and constituents of organised money market, recent trends in Indian money market.

(8 Hours)

Unit-II

Capital Market—Features, constituents of capital market and growth; Security market—New issue market and secondary market; Stock exchange—Functions, benefits, over the counter exchange, objective and factors for poor performance of OCE.

(8 Hours)

Unit-III

Investor Protection and Regulatory Frame work

Investor protection—Grievances cell in stock exchanges, role of SEBI and limitation in protecting investor's interests, brief introduction of main provision of Security Contracts Regulation Act, 1956.

(8 Hours)

Unit-IV

Financial Services—Meaning, scope, types, new financial products and services, challenges facing the financial services sector and limitations of financial services.

(8 Hours)

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Unit-V

Credit Rating—Meaning, functions, process, benefits, credit rating, agencies in India, types of credit rating, limitations of credit rating.

(8 Hours)

Text Books

- 1 Khan, M.Y : Financial Services, Tata McGraw Hill, New Delhi
- 2 Mahendra, Raja : Financial Services, S. Chand, Delhi
- 3 Sahai, I.M : Financial Market Operations, SBPD Publishing House, Agra
- 4 Desai, Vasant : Financial Market and Financial Services, Himalaya Publishing House, New Delhi.

References Books

- 1 Avadhani, V.A : Financial Services in India, Himalaya Publishing, New Delhi
- 2 Godan E, Natrajan. : Financial Markets and Services, Himalaya K Publishing, New Delhi
- 3 Bhole, L.M : Financial Markets and Institutions, Tata McGraw Hill, New Delhi
- 4 Anbarasu J, : Financial Services, Sultan Chand & Sons, New Delhi
Boominathan ,V.K
& et al
- 5 Jain, Sonal, Rathi : Marketing of Financial Services, RBD Manish & et al Professional Publications, Jaipur
- 6 Sengupta, A.K and : Money Market Operations in India, Skylark Aggarwal, M.K Publications, New Delhi
- 7 Prasad, K.N : Development of India's Financial System, Saroop and Sons, New Delhi

Note for paper setter

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

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Section-B

This section will contain ten long answer questions with internal choice (two questions from each unit) of ten marks each and the student will have to attempt any five questions. (**Max. Marks 50**)

*Sample
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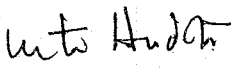
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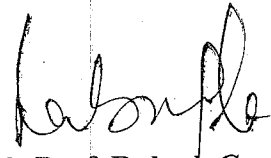
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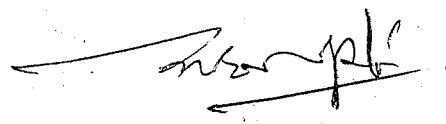
SUBJECT	PAGE NO.
1. Proposed Statues Governing Hons. Degree Course in Commerce B.Com. (Hons.)	i-ix
2. <u>Syllabi</u>	
First year B.Com. (Hons.)	1.1-2.31
BCH First Semester	1.1-1.16
BCH Second Semester	2.17-2.31
Second Year B.Com. (Hons.)	3.32-4.60
BCH Third Semester	3.32-3.45
BCH Fourth Semester	4.46-4.60
Third Year B.Com. (Hons.)	5.61-6.95
BCH Fifth Semester	5.61-5.75
BCH Sixth Semester	6.76-6.95

NOTE: The syllabi for B.Com. (Hons.) Session 2011-12 has been approved in BOS in Commerce meeting held on 28.2.2011

Members


1. Prof. Neetu Andotra
HOD, Commerce
University of Jammu, Jmu.


2. Prof. Rakesh Gupta
HOD, Govt. SPMR College
of Commerce, Jammu

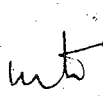
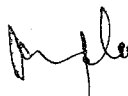
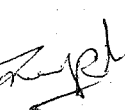

3. Prof. Anil Gupta
Member Govt. SPMR College
of Commerce, Jammu

PROPOSED STATUTES GOVERNING HONOURS DEGREE COURSE IN COMMERCE {B.COM (HONS.)} SESSION 2011-12 ONWARDS

INTRODUCTION

Commerce and trade industry of India has witnessed massive developments over the years. According to the specialists in this field of work, the job scenario in the various segments of this field is going to increase by leaps and bounds. To execute various commercial functions, most of the companies are always in search of commerce graduates for the smooth working of the organizations. B Com (Hons.) is among the preferred options of undergraduate courses in India. The three-year programme provides comprehensive knowledge about business, trade & its characteristics, nature & fluctuations in market, basics of economics, fiscal policies, industrial policies etc. besides a wide range of interdisciplinary branches including Accountancy, Business Administration, E-Commerce, Finance, Economics and Marketing, HRM, Production & Operation etc. After successful completion of B Com (Hons.) course, one can either opt for higher studies or can work as Senior Accountant, Operation Manager, Accountant, Assistant Accountant, Finance Manager, Executive Assistant, Tax Practitioners, Banking & Broking etc. B.Com (Hons.) is superior to B.Com(Pass) in terms in indepth knowledge imparted about various subjects, specialization, employability and relatively higher cut off merits in universities/colleges across India.

Therefore, Govt. SPMR College of Commerce has been chosen to introduce integrated B.Com (Hons.) in addition to the ongoing B.Com General (BCG).

NOMENCLATURE

There shall be a Honors Degree Course in Commerce (hereinafter referred to as B.Com (Hons.) in the Faculty of Business Studies.

DURATION

The B.Com (Hons.) course shall be of the duration of three academic year comprising of six semesters. The one academic session shall comprise of two semesters and each semester will have minimum of 60 working days. Examination shall be conducted at the end of each semester.

INTAKE

The number of seats in the first year of the B.Com (Hons.) course in an academic year shall not exceed sixty eight (68), in the following order:

- a. Open & Reserved* : 60
- b. Self Financing** : 6
- c. Supernumerary*** : 2
- Total : 68**

***Open & Reserved:** Of the 60 seats, 67% of the seats i.e 40 seats shall be filled on the basis of composite open merit and the remaining 33% in accordance with the following criteria, as per break-up given below.

Category (i)	Schedule Caste	8%
Category (ii)	a. Sportsmen	4%
	b. Persons who have excelled in Culture & Literary Activities	2% 6%
Category (iii)	a. Persons who have participated with distinction in NCC activities	2%
	b. Persons who have participated with distinction in NSS/ Bharat Scouts & Guides Activity	2% 4%
Category (iv)	Defence service personnel including Ex-Servicemen and their children who are permanent residents of the State and have had a satisfactory service record.	2%
Category (v)	Candidates belonging to the area adjoining the Actual Line of Control	2%
Category (vi)	Candidates belonging to Schedule Tribes (Gujjar, Bakerwals, Gaddies, Baltis)	5%
Category (vii)	ST (Resident of the district of Leh & Kargil)	2%

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Category (viii)	Candidates belonging to backward area other than that of districts of Leh & Kargil	2%
Category (ix)	Candidates belonging to Weak and Under privileged classes as notified in SRO by the state from time to time.	2%

Explanation

- 1) In case only one seat is available under category (ii) or category (iii) the same shall be filled on the basis of comparative merit of all the candidates under category (ii) (a) and (b), or category (iii) (a) and (b) put together, as the case may be.
- 2) For determining the number of seats under any reserved category mentioned above, fraction of less than one half shall be ignored and fraction of one half and more shall be treated as one. The benefit of fraction shall be given to each category separately even if it means an over all marginal increase in seats.
- 3) In the event of number of seats available in the college being such that representation to all reserved categories is not possible, the college will still provide atleast one seat to each reserved category even if it means marginal increase in number of seats.
- 4) In case any of the seats remain vacant in a reserved category for want of eligible candidate, the same will be offered to the candidates of non reserved i.e open merit group.
- 5) To be a beneficiary of reservation, the candidate must be a permanent resident of J&K State except when applying under categories (ii) i.e Sports/Cultural activities and (iii) i.e NCC/NSS/Bharat scouts & Guides activities, for which he must have passed the qualifying examination from a recognized Board.
- 6) The left over seats will be filled among the candidates falls immediately next in merit to the last admitted candidate.

Note. The schedule for calculating marks for participation in Sports/NCC/NSS/Cultural and Literary activities will be determined on the basis of performance at 10+2 level by the college authorities.

**** Self Financing :** The amount to be decided by Admission Committee ,Govt. SPMR College of Commerce, Jammu

***** Supernumerary:** Two supernumerary seats shall be given to the wards of permanent Govt. College Employees serving in Jammu Division and employees of University of Jammu. Preference shall be given to a ward who has passed class+2 in Commerce.

MEDIUM OF INTRUCTION AND EXAMINATION: The medium of instructions and examination shall be English.

ADMISSION TO B.COM (HONS.) COURSE

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The admission to the candidates qualifying the Business Aptitude Test (BAT) shall be given on the basis of the composite merit of the written test and marks of 12th class examination as mentioned below.

- a. 60% weightage will be given to the marks scored in 12th class or equivalent examination.
- b. 40% weightage will be given to marks scored in the written test.

ELIGIBILITY

Students having secured atleast 50% marks (without rounding) in 12th class examination of J&K BOSE or in any other equivalent examination, will be eligible for Business Aptitude Test.

SALE OF PROSPECTUS

Sale of prospectus by the Govt. SPMR College of Commerce, Jammu shall begin after ten days from the date of declaration of the result of 12th class of J&K BOSE, Summer Zone, Jammu, for which the timely information shall be given in at least two leading local dailies (Local News Papers).

SUBMISSION OF APPLICATION FORM

Application forms duly filled in must be submitted by the applicant within next 7 days i.e. upto the seventeenth day from the date of declaration of 12th class result of J&K BOSE, Jammu.

STRUCTURE OF BUSINESS APTITUDE TEST (BAT)

1. The eligible applicants shall be allowed to appear in the Business Aptitude Test.
2. The composition of the written Business Aptitude Test will be as under:
There shall be 100 objective multiple choice answer questions to be answered in 2 hours. The break-up of 100 questions is given below:
 - 60 questions will be selected from the course contents of XIth & XIIth class of Commerce.
 - 25 questions will be concerning general knowledge.
 - 15 questions to judge the knowledge of general English of the candidate.

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CONDUCT OF BUSINESS APTITUDE TEST

The Business Aptitude Test shall be conducted by the Central Admission Committee of BCH Programme comprising four senior most members of Commerce faculty working in Govt. SPMR Commerce College, Jammu, to be headed by the Principal of the college for both Govt./Non-Govt. Colleges affiliated to University of Jammu, imparting BCH Programme.

The Central Admission Committee of BCH Programme will also be responsible for publication/sale of prospectus and also for regulation & monitoring of admission process.

SELECTION LIST

In case BCH Programme is also being run in other colleges (Govt. and also non Govt.) of Jammu Division, the allotment list of selected students for various colleges shall be prepared through the process of counseling by Govt. SPMR College of Commerce, Jammu.

The counseling cell will comprised of the Central Admission Committee Members and also one representative of each of the college running BCH Programme.

SUBMISSION OF APPLICATION FORMS FOR ADMISSION TO THE EXAMINATION

Application in the prescribed form for examination to semesters of B.Com (Hons.) Part-I, Part-II or Part-III examination duly filled in and accompanied by the fee as prescribed must reach the Controller of Examination on or before 15th Oct/March every year or such dates as may be approved by the Vice Chancellor.

LATE ENTERTAINMENT OF FORMS AND EXAMINATION FEE

Wherever the examination form/fee or both of a candidate is/are received in the University office after the last date mentioned in Statutes, candidate shall have to pay late fee as prescribed for B.Com (Hons.) course.

Notwithstanding anything contained in these Statutes, the Syndicate of the University shall have the power to exclude any candidate from appearing in any examination, if it is satisfied after enquiry, that such a candidate is not a fit person to be admitted thereto.

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ATTENDANCE IN LIEU OF PARTICIPATION IN GAMES ETC.

Any candidate who participates in games, cultural and other Co-curricular activities as defined below with the prior approval of the Principal concerned shall, for the purpose of condoning deficiency in attendance incurred by him on account of such participation, be treated as present on all the working days during the days of his absence on such account for a period not exceeding 15 working days in a semester.

- a. State representation in International/All India Competitions organized by agencies which are recognized by the Board of Sports and Youth Welfare.
- b. Participation in the Inter-University Competition held under the auspices of a University or any other recognized Institution as a member of the university team.
- c. Participation in the Inter-college competitions organized by the University as a member of the team of participating Institutions.
- d. Participation in the NCC, NSS and National Integration Samiti activities as a member of recognized Institutions.
- e. Participation in the Coaching Camps/Rehearsals prior to participation as a member of state or University team in the National / All India/Inter-University Competitions.
- f. Participation in the Mountaineering /Hiking/Trekking/Skiing/Rock-climbing or other such activities organized under the auspices of the State Govt./University as a member of the Institution affiliated/recognized by the University.

ELIGIBILITY TO THE EXAMINATION

Examination of B.Com (Hons.) course shall be open to a regular student who fulfills the following conditions:

- a. has attended not less than 75% of the lectures delivered in the semester and also has the certificate of participation in extension lectures/ industrial visits/ inhouse seminars and other extension activities from the HOD B.Com (Hons.) Programme in consultation with the teachers concerned.
- b. has been a person of good conduct and has performed the work of the class satisfactorily.

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The final examination of B.Com (Hons.) course semester I, III & V shall be conducted in the month of December by the college and of Semester II, IV & VI in the month of May by the University of Jammu. The final result will be declared by the University of Jammu. However, exact dates shall be fixed by the Controller of Examinations in consultation with the Vice-Chancellor.

ADMISSION TO SEMESTER III AND V

Admission of a candidate to III and V semester shall be as under:

- Semester III: A candidate who has passed 60% subjects (3 papers) of the B.Com (Hons.) of I Semester and has appeared in all the subjects prescribed for II Semester.
- Semester V: A candidate who has passed 60% subjects (3 papers) of B.Com. (Hons.) of III Semester and has appeared in all the subjects prescribed for IV Semester.

COURSES OF STUDIES

Titles of the subjects to be taught at various levels in B.Com (Hons.) course are as under:

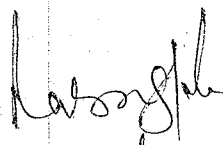
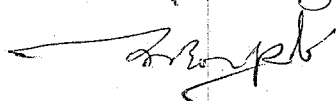
B.Com (Hons.) First Year

Semester-I

	Max. Marks
BCH-101 Financial Accounting	75
BCH-102 Legal Aspects of Indian Business	75
BCH-103 Business Communication	75
BCH-104 Micro Economics	75
BCH-105 Business Mathematics	75
BCH-106 Seminar Presentation	75
Total	450

Semester-II

BCH-201 Advanced Financial Accounting	75
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BCH-202	Corporate Laws	75
BCH-203	Communication Skill Development	75
BCH-204	Macro Economics	75
BCH-205	Business and Management	75
BCH-206	Project Report	75
Total		450

B.Com (Hons.) Second Year

BCH-301	Cost Accounting	75
BCH-302	Business Statistics	75
BCH-303	Fundamentals of Entrepreneurship	75
BCH-304	Business Ethics & Corporate Governance	75
BCH-305	Fundamentals of E-Commerce	75
BCH-306	Seminar Presentation	75
Total		450

Semester-IV

BCH-401	Computer Oriented Accounting	75
BCH-402	Income Tax Law & Practice	75
BCH-403	Production and Operation Mgt.	75
BCH-404	Economic Environment of Business	75
BCH-405	Retail Management	75
BCH-406	Report Writing	75
Total		450

B.Com (Hons.) Third Year

Semester-V

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BCH-501	Working Capital Management	75
BCH-502	Corporate Strategic Management	75
BCH-503	Marketing Management	75
BCH-504	International Business	75
BCH-505	Insurance and Risk Management	75
BCH-506	Seminar Presentation	75
	Total	450

Semester-VI

BCH-601	Income Tax Planning (Non Corporate Entities)	75
BCH-602	Corporate Tax Planning	75
BCH-603	Fundamentals of Auditing	75
BCH-608	Report Writing	75

(Elective Groups (Select either Group-A or Group-B))

Elective Papers for B.Com (Hons) in Accounting & Taxation**Group-A**

BCH-604	Advance Corporate Accounting	75
BCH-605	Accounting for Managers	75

Elective Papers for B.Com (Hons) in Finance & Taxation**Group-B**

BCH-606	Financial Management	75
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BCH-607 Financial Market Operations

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The aforesaid syllabi has been approved in BOS in Commerce held on
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Statues for Seminar Presentation

B.COM HONS

COURSE CODE: BCH-106, 306 & 508

Objective:

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

Guidelines:

1. The seminar presentation will be based upon the critical evaluation of the case study concerning course curricula of the concerned semester, to be assigned by the Teacher Incharge.
2. This presentation is to see the articulation of what is being learnt by students and to see relevance in the practical field.
3. The total marks of the presentation by the student in the class on any topic of the syllabus will be 75 marks. The breakup of marks is:-
45 Marks shall be reserved for the understanding of the subject, 20 marks for communication skills and 10 marks for other factors including style, confidence level etc.
4. A panel of at least two faculty members to be appointed by the Principal in consultation with H.O.D of B.Com Hons course, will examine the seminar presentation and award the marks.
5. The faculty members to be appointed must have been teaching commerce classes and must have a minimum experience of 10 years of teaching at the college.
6. The marks awarded for presentation shall form part of the semester and shall be sent to Controller of Examination, University of Jammu, well in time for declaration of result.
7. Students will be divided into five groups on the basis of the area of choice for seminar presentation and the concerned subject teacher will be Incharge of group for guidance regarding seminar presentation.

Remuneration

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

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(Rakesh)

(Signature)
(Anil Gupta)

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Statues for Project Report

B.COM HONS

COURSE CODE: BCH-206, 406 & 608

Objective:

The objective of Report Writing by the student is to judge the understanding as well as the application of the knowledge gained.

Guidelines:

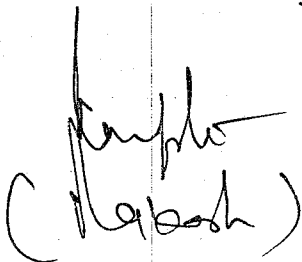
1. Every B.Com Hons student will prepare the report before the end of the semester on the topic to be given by the concerned teacher
2. **The report will carry 75 marks divided into written report of 50 marks and 25 marks of comprehensive viva voce conducted by at least three faculty members—One class teacher and other two appointed internally by the Principal. The breakup of marks for viva-voce—10 marks for knowledge of the subject another 10 marks for communication skills and 5 marks for presentation.**
3. The written report will be evaluated by internal examiner who shall be appointed by the principal in consultation with H.O.D of B.Com Hons course.
4. The internal examiner(s) will be from commerce faculty not having less than 10 years of experience at the college level.
5. There will be comprehensive viva voce of the research topic of project to be conducted by the internal examiners appointed by the college Principal as per guidelines No. 3. The marks awarded shall be sent to the Controller of Examination, University of Jammu to be added to total marks obtained by the candidate in the external exams for declaration of the final result.
6. **The format of the report is given below: (not exceeding 30 pages)**
 - Objectives of the topic (Area of study) undertaken
 - Growth/Progress/Policies/practices etc.
 - Bibliography
 - Results/observations and their Analysis
 - Annexure

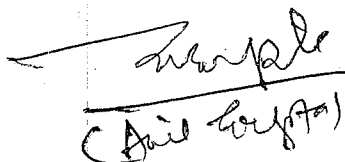
Note:

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

Remuneration

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


(Principal)


(Controller of Examination)

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