

THE BACHELOR OF COMMERCE (HONS.) PROGRAMME

1. INTRODUCTION

The Bachelor of Commerce (Hons.) programme offered by Govt. SPMR College of Commerce as a constituent college of Cluster University of Jammu is a three years (six semesters) full time programme designed to enable and empower students to acquire management skills and proficiency in areas relating to commerce and industry. This programme helps to prepare graduates for a wide range of careers in the business world. It aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to face the challenges of tomorrow.

2. LEARNING OUTCOME BASED CURRICULUM FRAMEWORK OF COURSES

The courses of this programme have been designed to promote understanding of the issues in the business world and the economy as a whole. The programme will help students to acquire specialized knowledge of various forms of accounting and will impart necessary skills for recording business transactions. The students will also get an academic and research background as well as a practical field experience. It will equip the students with the analytical, communication and problem solving skills. The students will get the knowledge about various laws relating to business firms. In addition, the programme will enable the students to acquire the fair degree of proficiency in formulating and solving diverse problems related to business and economics. Students will gain a working knowledge regarding collection, recovery and computation of taxable income and tax liability pertaining to individuals and firms. The students will also develop IT knowledge for business processes and learn innovative methods of applying IT and e-commerce tools for competitive advantage. Hence, the programme will assist the students in understanding the varied aspects of business operations in the domestic as well as international arena.

3. AIMS OF PROGRAMME

The programme aims to provide the conceptual knowledge with an integrated approach to various aspects of Commerce. It also aims to develop competencies in managerial skills, effective communication and team work. It encourages and develops critical thinking, analysis

and initiative ability skills. This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students.

4. STRUCTURE AND SYLLABUS OF THE PROGRAMME OF ALL THE SEMESTERS

The curriculum and syllabi of B.Com (Hons.) conform to Choice Based Credit System. Under the CBCS, the College offers its students the choice to select from various subject options, within the scope of the B.Com (Hons.) syllabus.

Table 4.1 Number of courses with credit weightage for B.Com. (Hons)

Semester	No. of Courses	No. of Credits
1 st Semester	4	22
2 nd Semester	5	26
3 rd and 4 th Semesters	5 each	28 each = 56
5 th and 6 th Semesters	4 each	24 each = 48
Total	$5 \times 3 + 4 \times 3 = 27$	152

Table 4.2 Semester-wise Distribution of Courses

a) Semester 1st

Course	Code	Title of the Course	Credits (Theory + Tutorial) (5+1) = 6
Core Course	3COMTC0101	Financial Accounting	6 (5+1)
	3COMTC0102	Business Law	6 (5+1)
		Ability Enhancement Compulsory Course	4

AECC		1. English/ MIL Communication	
		2. Environmental Science (EVS)	
GE		Generic Elective (Any one of the following)	6
		Generic Elective-1	
		Generic Elective-II	
Total Credits			22

b) Semester 2nd

Course	Code	Title of the Course	Credits (Theory + Tutorial) (5+1) = 6
Core Course	3COMTC0201	Corporate Accounting	6 (5+1)
	3COMTC0202	Corporate Laws	6 (5+1)
SEC		Skill Enhancement Course (Any one of the following)	4
	3COMSE0201	Skill Enhancement-1 (Seminar Presentation)	
	3COMSE0202	Skill Enhancement-II (Business Communication)	
AECC		Ability Enhancement Compulsory Course	4
		1. English / MIL Communication	
		2. Environmental Science (EVS)	
GE		Generic Elective Course (Any one of the following)	6
		Generic Elective-1	
		Generic Elective-II	
Total Credits			26

c) Semester 3rd

Course	Code	Title of the Course	Credits (Theory + Tutorial) (5+1 = 6)
Core Course	3COMTC0301	Human Resource Management	6 (5+1)
	3COMTC0302	Income Tax Law and Practice	6 (5+1)
	3COMTC0303	Management Principles and Applications	6 (5+1)
SEC		Skill Enhancement Course (Any one of the following)	4
	3COMSE0301	Skill Enhancement -I (Report Writing)	
	3COMSE0302	Skill Enhancement –II (E-Commerce)	
GE		Generic Elective (Any one of the following)	6
		Generic Elective-1	
		Generic Elective-II	
Total Credits			28

d) Semester 4th

Course	Code	Title of the Course	Credits (Theory + Tutorial) (5+1 = 6)
Core Course	3COMTC0401	Cost Accounting	6 (5+1)
	3COMTC0402	Business Mathematics	6 (5+1)
	3COMTC0403	Computer Applications in Business	6 (5+1)
SEC		Skill Enhancement Course (Any one of the following)	4
	3COMSE0401	Case Study	
	3COMSE0402	Entrepreneurship	
GE		Generic Elective (Any one of the following)	6
		Generic Elective-1	
		Generic Elective-II	
Total Credits			28

e) Semester 5th

Course	Code	Title of the Course	Credits (Theory + Tutorial) (5+1 = 6)
Core Course	3COMTC0501	Principles of Marketing	6 (5+1)
	3COMTC0502	Fundamentals of Financial Management	6 (5+1)
DSE		Any one of the following	6 (5+1)
Group 1	3COMDE0501	Management Accounting	
	3COMDE0502	Advertising	
		Any one of the following	6 (5+1)
Group 2	3COMDE0503	Business Statistics	
	3COMDE0504	Financial Markets and Financial Services	
Total Credits			24

f) Semester 6th

Course	Code	Title of the Course	Credits (Theory + Tutorial) (5+1 = 6)
Core Course	3COMTC0601	Auditing and Corporate Governance	6 (5+1)
	3COMTC0602	Indirect Tax Law	6 (5+1)
DSE		Any one of the following	6 (5+1)
Group 1	3COMDE0601	Fundamentals of Investment	
	3COMDE0602	Banking and Insurance	
		Any one of the following	6 (5+1)
Group 2	3COMDE0603	International Business	
	3COMDE0604	Business Research Methods and Project Work	
Total Credits			24

Total Credits = 152

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SYLLABUS – SEMESTER 1st (CBCS) – B.Com. HONOURS
(CORE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: FINANCIAL ACCOUNTING

COURSE CODE : 3COMTC0101

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

OBJECTIVE:

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

UNIT-I

(18 Hours)

(a) Theoretical Framework

Evolution of accounting, Accounting and book keeping, Accounting as an information system, Users of accounting information.

- i) The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- ii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS): - Need and procedures.

(b) Accounting Process

From recording of a business transaction to preparation of trial balance including adjustments (Journal / subsidiary books, ledger & trial balance).

UNIT-II

(18 Hours)

a) Business Income

- i) Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii) Revenue recognition: Recognition of expenses.
- iii) The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.
- iv) Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2

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(CORE COURSE)

b) Final Accounts

Capital and revenue expenditures and receipts: general introduction only, Preparation of financial statements of non-corporate business entities.

UNIT-III

(18 Hours)

Accounting for Hire Purchase and Installment Systems

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

UNIT-IV

(18 Hours)

Accounting for Inland Branches

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

UNIT-V

(18 Hours)

Accounting for Dissolution of the Partnership Firm

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners and piecemeal distribution.

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.
3. Theory Exam shall carry 150 marks

SUGGESTED READINGS:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
4. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. Financial Accounting. Vikas Publishing House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.

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(CORE COURSE)

9. Tulsian, P.C. Financial Accounting, Pearson Education.

10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi Note: Latest edition of the text books should be used.

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Note: 70% weightage be given to numerical questions in the question paper.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Internal Assessment test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.
Each question of 24 marks will have two parts:
 - i) Long answer question of 18 marks.
 - ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 1st (CBCS) – B.Com. HONOURS
(CORE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: BUSINESS LAWS

COURSE CODE : 3COMTC0102

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

OBJECTIVE:

The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

UNIT-I

(18 Hours)

The Indian Contract Act, 1872: General Principle of Law of Contract

- Contract – meaning, characteristics and kinds
- Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- Discharge of a contract – modes of discharge, breach and remedies against breach of contract.

UNIT-II

(18 Hours)

Specific Contract -1

Contract of Indemnity: Time of commencement of the Indemnifier's liability; Contract of Guarantee: distinguish between a contract of Indemnity and a contract of Guarantee; Extent of surety's liability; Kinds of Guarantee; Rights of surety; discharge of surety. a) Contract of Bailment: concept, Classification of Bailment, Duties and rights of Bailor and Bailee; Law relating to Lien; Finder of goods; Liability of Hotel keepers, Inn-keepers, Common Carriers; Termination of Bailment; Pledge- Difference between Pledge and Bailment; Rights and Duties of Pawnee and Pawnor; Pledge by Non-owners.

UNIT-III

(18 Hours)

Specific Contract -2

Contract of Agency: Definition of Agent and Principal; Creation of Agency- by Express Agreement- by Implied Agreement- by Ratification-by Operation of Law; Classification of Agents; Relations of Principal and Agent-Duties and rights of agent and Principal; Delegation of Authority-Extent of agent's authority-Position of Principal and Agent in relation to third parties; Relations of Principal with third Parties; Personal Liability of agent; Termination of Agency-by act of parties-by operation of law-Irrevocable Agency.

UNIT-IV

(18 Hours)

The Sale of Goods Act, 1930

- Contract of sale, meaning and difference between sale and agreement to sell.
- Conditions and warranties

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(CORE COURSE)

- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

UNIT-V

(18 Hours)

Partnership Laws

The Partnership Act, 1932: Nature and Characteristics of Partnership, Registration of a Partnership Firms, Rights and Duties of Partners; The Limited Liability Partnership Act, 2008: Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Incorporation of LLP.

REFERENCE BOOKS:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Internal Assessment test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.

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(CORE COURSE)

- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.

Each question of 24 marks will have two parts:

- i) Long answer question of 18 marks.
- ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 2ND (CBCS) – B.Com HONOURS
(SKILL ENHANCMENT COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: SEMINAR PRESENTATION

COURSE CODE : 3COMSE0201

CREDITS : 04

DURATION OF EXAMINATION

TOTAL: 100 Marks

MINOR TEST : 01 Hour

MINOR TEST: 50 Marks

MAJOR TEST : 2.5 Hours

MAJOR TEST: 50 Marks

Objective: *To help the students in developing reading, analytical and presentation skills along with logical thinking by understanding and analysing the impact of decision taken in businesses and domain learning experience.*

Unit 1: Introduction

(12 HOURS)

Communication: Meaning, Nature, Functions, Process of communication, Elements of communication, Essentials of good communication, Barriers to communication, Steps to overcome barriers, Factors responsible for growing importance of communication.

Unit 2: Effective speaking- Verbal or Oral Communication

(12 HOURS)

Meaning of verbal communication, Principles of effective oral communication; Techniques of effective Speech; Guidelines for effective communication.

Unit 3: Impression Management

(12 HOURS)

Meaning, Types, Tactics and Techniques of impression management.

Unit 4: Preparing of Presentations

(12 HOURS)

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Unit 5: Presentations on topics related to core courses of the semester

(12 HOURS)

Each student shall prepare 6 presentations on topics to be allotted by the concerned teacher pertaining to core subjects.

Note: There shall be internal examinations of 50 marks (written examination of one hour of 20 marks based on first three units and one presentation of 30 marks) and one external examination of 50 marks. The external exam shall be based on the presentation on topic allocated by the teacher concerned. The external examination shall be evaluated by a team of 3 teachers nominated by the Principal in consultation with the HOD Commerce.

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SYLLABUS – SEMESTER 2ND (CBCS) – B.Com HONOURS
(SKILL ENHANCMENT COURSE)

Suggested Readings:

1. Scot, O.; Contemporary Business Communication. Biztantra, New Delhi.
2. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
3. Ludlow, R. & Panton, F.; The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.
4. R. C. Bhatia, Business Communication, Ane Books Pvt Ltd, New Delhi Note: Latest edition of text book may be used.
5. C.S Rayudu; Communication, Himalaya Publishing House, Mumbai

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SYLLABUS – SEMESTER 2ND (CBCS) – B.Com HONOURS
(SKILL ENHANCMENT COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: BUSINESS COMMUNICATION

COURSE CODE : 3COMSE0202

CREDITS : 04

DURATION OF EXAMINATION

TOTAL: 100 Marks

MINOR TEST : 01 Hour

MINOR TEST: 20 Marks

MAJOR TEST : 2.5 Hours

MAJOR TEST: 80 Marks

Objective: To equip the students to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Unit 1: Introduction: (12 HOURS)

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit 2: Business Correspondence: (12 HOURS)

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit 3: Report Writing: (12 HOURS)

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit 4: Vocabulary (12 HOURS)

Meaning, kinds of vocabulary-active and passive vocabulary, types of vocabulary-reading, writing, listening & speaking vocabulary, Words often confused, Words often misspelt, Common errors in English.

Unit 5: Oral Presentation: (12 HOURS)

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids- power point, overhead projector, slides / transparencies, white or black board, paper handouts, flip chat, video (DVD or VHS), Artefacts or props.

Suggested Readings:

1. Bovee, and Thill, Business Communication Essentials, Pearson Education
2. Shirley Taylor, Communication for Business, Pearson Education
3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education

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(SKILL ENHANCMENT COURSE)

4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education
5. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, Business Communication: Connecting in a Digital World (SIE), McGraw Hill Education

Note: Latest edition of text books may be used.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

1. The question paper for Semester End Examination will consist of two parts:

- a) **Part A** will comprise of short answer /objective type questions of 16 marks (five questions of 2 marks and six questions of 1 mark each) covering all five units.
- b) **Part B** will comprise of eight questions of 16 marks each with two questions each from II, III, IV and V units. The students will have to attempt four questions selecting one question from each unit. Each question of 16 marks will have two parts: (i) long answer question of 12 marks (ii) short answer question/numerical problem of 4 marks each. The duration of the examination will be 2.5 hours.

2. The Minor Test will be held for unit I of the syllabus. It will comprise of two parts:

- a) **Part A** consists of three long answer questions of 5 marks each and students will have to attempt any two.
- b) **Part B** consists of seven short answer questions of 2 marks each and students will have to attempt any five.

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SYLLABUS – SEMESTER 2nd (CBCS) – B.Com. HONOURS
(CORE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: CORPORATE ACCOUNTING

COURSE CODE : 3COMTC0201

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

OBJECTIVE: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

UNIT-I (18 Hours)

Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures, underwriting of shares and debentures.

UNIT-II (18 Hours)

Final Accounts

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits as per latest guidelines; various methods of valuation of Shares and Goodwill (Theory only).

UNIT-III (18 Hours)

Cash Flow Statement

Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS):7.

Banking Companies: Difference between balance sheet of banking and non-banking company; prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA) (theory only).

UNIT-IV (18 Hours)

Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment and scheme of reconstruction.

UNIT-V (18 Hours)

Accounts of Holding Companies/Parent Companies

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI) (simple problems only).

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(CORE COURSE)

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House.
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Internal Assessment test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.

Each question of 24 marks will have two parts:

- i) Long answer question of 18 marks.
- ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 2nd (CBCS) – B.Com. HONOURS
(CORE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: CORPORATE LAWS

COURSE CODE : 3COMTC0202

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

OBJECTIVE:

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

UNIT-I

(18 Hours)

Introduction

Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company. Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts].

UNIT-II

(18 Hours)

Documents

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

UNIT-III

(18 Hours)

Management

Directors: Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;

UNIT-IV

(18 Hours)

Meetings

Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting, Resolutions, different types.

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(CORE COURSE)

UNIT-V

(18 Hours)

Company Provisions & Audit

Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

Winding Up: Concept and modes of Winding Up, Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle blowing: Concept and Mechanism.

SUGGESTED READINGS:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi.
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Internal Assessment test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.
Each question of 24 marks will have two parts:
 - i) Long answer question of 18 marks.
 - ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 3RD (CBCS) – B.Com HONOURS
(SKILL ENHANCMENT COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: REPORT WRITING

COURSE CODE : 3COMSE0301

CREDITS : 04

DURATION OF EXAMINATION

TOTAL: 100 Marks

MINOR TEST : 01 Hour

MINOR TEST: 20 Marks

MAJOR TEST : 2.5 Hours

MAJOR TEST: 80 Marks

Objective: *To help the students in developing reading, analytical and business report writing and presentation skills with logical thinking to facilitate learning and understanding regarding the analysis and impact of decisions taken in business by using the domain learning experience.*

Unit 1: Effective writing

(12 HOURS)

Meaning, Objective, Essentials of effective written communication, Media of written communication, Importance of written communication, Merits and demerits of written communication

Unit 2: Report writing

(12 HOURS)

Meaning and Definition, Objectives of report writing, Types of reports, Structure of Report, Contents of Report, Essential requirements of good report writing

Unit 3: Business Report writing-I

(12 HOURS)

Methodology- Procedure generally followed, Problem selection, Sources of information- Primary and Secondary, Review of Literature

Unit 4: Business Report writing-II

(12 HOURS)

Formulation of objectives/ hypotheses, Data Collection, Data analysis and Interpretation, Drawing conclusions, Bibliography

Unit 5: Report writing related to various socio-political, economic, and demographic issues affecting business.

(12 HOURS)

Each student shall prepare a report on topics assigned under the supervision of teacher in charge. Report to be prepared by students jointly in group of four. Steps to be followed while writing a report: topic, abstract, problem under investigation, literature review, methodology, Investigation, findings, conclusions, suggestions, annexures-bibliography, questionnaire etc. A report should be written in the range of 3500 to 4500 words using Times Roman font size 12.

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SYLLABUS – SEMESTER 3RD (CBCS) – B.Com HONOURS
(SKILL ENHANCMENT COURSE)

Note: There shall be two internal examinations of 20 marks each (total 40 marks-Ist test based on Ist 2 units and 2nd test based on 3rd and 4th unit). In addition, a project report of 40 marks and a report presentation of 20 marks shall be evaluated by a team of three teachers nominated by Principal in consultation with HOD/ Course Coordinator.

Suggested Readings:

1. Scot, O.; Contemporary Business Communication. Biztantra, New Delhi.
2. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
3. Ludlow, R. & Panton, F.; The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.
4. R. C. Bhatia, Business Communication, Ane Books Pvt Ltd, New Delhi Note: Latest edition of text book may be used.
5. C.S Rayudu; Communication, Himalaya Publishing House, Mumbai

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

1. The question paper for Semester End Examination will consist of two parts:

- a) **Part A** will comprise of short answer /objective type questions of 16 marks (five questions of 2 marks and six questions of 1 mark each) covering all five units.
- b) **Part B** will comprise of eight questions of 16 marks each with two questions each from II, III, IV and V units. The students will have to attempt four questions selecting one question from each unit. Each question of 16 marks will have two parts: (i) long answer question of 12 marks (ii) short answer question/numerical problem of 4 marks each. The duration of the examination will be 2.5 hours.

2. The Minor Test will be held for unit I of the syllabus. It will comprise of two parts:

- a) **Part A** consists of three long answer questions of 5 marks each and students will have to attempt any two.
- b) **Part B** consists of seven short answer questions of 2 marks each and students will have to attempt any five.

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SYLLABUS – SEMESTER 3RD (CBCS) – B.Com HONOURS
(SKILL ENHANCMENT COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: E-COMMERCE

COURSE CODE : 3COMSE0302

CREDITS : 04

DURATION OF EXAMINATION

TOTAL: 100 Marks

MINOR TEST : 01 Hour

MINOR TEST: 20 Marks

MAJOR TEST : 2.5 Hours

MAJOR TEST: 80 Marks

Objectives: *To enable the students to become familiar with the mechanism for conducting business transactions through electronic means.*

Unit 1: Introduction to E-Commerce: (12 HOURS)

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Unit 2: Technology used in E-commerce: (12 HOURS)

The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).

Unit 3: On-line Business Transactions: (12 HOURS)

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), Online shopping (Amazon, Snapdeal, Alibaba, Flipkart, etc.).

Unit 4: E-payment System: (12 HOURS)

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), Digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 5: Website designing (12 HOURS)

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

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SYLLABUS – SEMESTER 3RD (CBCS) – B.Com HONOURS
(SKILL ENHANCMENT COURSE)

Note:

1. There shall be 3 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab
2. Latest edition of text books may be used.

Suggested Readings:

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

1. The question paper for Semester End Examination will consist of two parts:

- a) **Part A** will comprise of short answer /objective type questions of 16 marks (five questions of 2 marks and six questions of 1 mark each) covering all five units.
- b) **Part B** will comprise of eight questions of 16 marks each with two questions each from II, III, IV and V units. The students will have to attempt four questions selecting one question from each unit. Each question of 16 marks will have two parts: (i) long answer question of 12 marks (ii) short answer question/numerical problem of 4 marks each. The duration of the examination will be 2.5 hours.

2. The Minor Test will be held for unit I of the syllabus. It will comprise of two parts:

- a) **Part A** consists of three long answer questions of 5 marks each and students will have to attempt any two.
- b) **Part B** consists of seven short answer questions of 2 marks each and students will have to attempt any five.

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SYLLABUS – SEMESTER 3RD (CBCS) – B.Com HONOURS
(CORE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: HUMAN RESOURCE MANAGEMENT

COURSE CODE : 3COMTC0301

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

Objective: *The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.*

Unit 1: Introduction

(18 HOURS)

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

Unit 2: Acquisition of Human Resource

(18 HOURS)

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

Unit 3: Training and Development

(18 HOURS)

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit 4: Performance Appraisal

(18 HOURS)

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation, 360 degree, 720 degree appraisal.

Unit 5: Employee Welfare

(18 HOURS)

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.

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SYLLABUS – SEMESTER 3RD (CBCS) – B.Com HONOURS
(CORE COURSE)

Suggested Readings:

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlendar and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, *Human Resource Management, PHI Learning*

Note: Latest edition of text books may be used.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.
Each question of 24 marks will have two parts:
 - i) Long answer question of 18 marks.
 - ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 3RD (CBCS) – B.Com HONOURS
(CORE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: INCOME TAX LAW AND PRACTICE

COURSE CODE : 3COMTC0302

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

***Objective:** To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act, 1961 and the relevant rules.*

Unit 1: Introduction

(18 HOURS)

***Basic concepts:** Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)*

***Residential status:** Residential status of an individual & HUF; Scope of total income on the basis of residential status.*

Unit 2: Computation of Income under different heads-1

(18 HOURS)

Income from Salaries

Unit 3: Computation of Income under different heads-2

(18 HOURS)

Income from house property; Profits and gains of business or profession

Unit 4: Computation of Income under different heads-3

(18 HOURS)

Capital gains; Income from other sources, Aggregation of income and set-off and carry forward of losses

Unit 5: Computation of Total Income and Tax Liability

(18 HOURS)

Deductions from gross total income; Rebates and reliefs; Assessment of Individual Preparation of Return of Income: Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Note:

1. There shall be 5 Credit Hrs. for Lectures + one credit Hr for Tutorials (per group)
2. Latest edition of text books may be used.

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SYLLABUS – SEMESTER 3RD (CBCS) – B.Com HONOURS
(CORE COURSE)

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.
Each question of 24 marks will have two parts:
 - i) Long answer question of 18 marks.
 - ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 3RD (CBCS) – B.Com HONOURS
(CORE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: MANAGEMENT PRINCIPLES AND APPLICATIONS

COURSE CODE : 3COMTC0303

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

Objective: *The objective of the course is to provide the student with an understanding of basic management concepts, principles, and practices.*

Unit 1: Introduction

(18 HOURS)

- a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership
- b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value chain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.

Unit 2: Planning

(18 HOURS)

- a. Types of Plan – An overview to highlight the differences
- b. Strategic planning – Concept, process, Importance and limitations
- c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components.
- d. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

Unit 3: Organising

(18 HOURS)

Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure

Unit 4: Staffing and Leading

(18 HOURS)

- a. *Staffing:* Concept of staffing, staffing process

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(CORE COURSE)

b. *Motivation:* Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory.

c. *Leadership:* Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.

d. *Communication:* Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Unit 5: Control

(18 HOURS)

a. *Control:* Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.

b. Emerging issues in Management

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D. Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh and A.K. Singh, Essentials of Management, Excel Books
7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning
9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F. Drucker, Practice of Management, Mercury Books, London Note: Latest edition of text books may be used.

Note: Latest edition of text books may be used.

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SYLLABUS – SEMESTER 3RD (CBCS) – B.Com HONOURS
(CORE COURSE)

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.

Each question of 24 marks will have two parts:

- i) Long answer question of 18 marks.
- ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 4TH (CBCS) – B.Com HONOURS
(SKILL ENHANCMENT COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: BUSINESS CASE STUDIES

COURSE CODE : 3COMSE0401

CREDITS : 04

DURATION OF EXAMINATION

TOTAL: 100 Marks

MINOR TEST : 01 Hour

MINOR TEST: 20 Marks

MAJOR TEST : 2.5 Hours

MAJOR TEST: 80 Marks

Objective: *To help the students develop reading and logical skills to facilitate analysis and understandings of business cases in order to comprehend the impact of decisions taken in business and develop appropriate solutions to business problems by using the domain learning experience.*

Unit 1: Introduction (12 HOURS)

Strategy: Concept, levels of strategy; Strategic decision making, Issues in strategic decision making

Unit 2: Strategic Choice and Analysis (12 HOURS)

Process of strategic choice; Strategic Analysis: Meaning, tools and techniques for strategic Analysis- SWOT analysis, Corporate portfolio analysis, Experience curve analysis, Life cycle analysis, Industrial analysis, Competitors analysis

Unit 3: Strategic Evaluation and Control (12 HOURS)

Meaning, Process of strategic evaluation, Barriers to strategic evaluation

Unit 4: Case study (12 HOURS)

History, definition, characteristics, types, uses of case study, Steps in conducting case study analysis, Strengthens and Weaknesses; Case study designs.

Unit 5: Case studies based on business related areas and problems (12 HOURS)

Each student shall solve 3 case studies based on various business related areas of marketing, finance, human resource, production, accounting, taxation laws, etc., assigned under the supervision of a teacher in charge. Case study shall be solved by students jointly in a group of four students.

Steps to be followed while writing a report: In depth understanding of the case, diagnosing the problem, establishing cause and effect relationship, devising a strategy, formulating and solving problem by an enterprise, strategic evaluation and control of a case. Each student has to give presentation based on strategic formulation, solution and inferences drawn from the case.

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SYLLABUS – SEMESTER 4TH (CBCS) – B.Com HONOURS (SKILL ENHANCMENT COURSE)

Note: There shall be two internal examinations of 20 marks each (total 40 marks-Ist test based on 1st and 2nd unit and IInd test based on 3rd and 4th unit). In addition, a project report of 40 marks and a report presentation of 20 marks shall be evaluated by a team of 3 teachers nominated by the Principal in consultation with the HOD/Course coordinator.

Suggested Readings:

1. Scot, O.; Contemporary Business Communication. Biztantra, New Delhi.
2. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
3. Ludlow, R. & Panton, F.; The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.
4. R. C. Bhatia, Business Communication, Ane Books Pvt Ltd, New Delhi Note: Latest edition of text book may be used.
5. C.S Rayudu; Communication, Himalaya Publishing House, Mumbai

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

1. The question paper for Semester End Examination will consist of two parts:

- a) **Part A** will comprise of short answer /objective type questions of 16 marks (five questions of 2 marks and six questions of 1 mark each) covering all five units.
- b) **Part B** will comprise of eight questions of 16 marks each with two questions each from II, III, IV and V units. The students will have to attempt four questions selecting one question from each unit. Each question of 16 marks will have two parts: (i) long answer question of 12 marks (ii) short answer question/numerical problem of 4 marks each. The duration of the examination will be 2.5 hours.

2. The Minor Test will be held for unit I of the syllabus. It will comprise of two parts:

- a) **Part A** consists of three long answer questions of 5 marks each and students will have to attempt any two.
- b) **Part B** consists of seven short answer questions of 2 marks each and students will have to attempt any five.

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SYLLABUS – SEMESTER 4TH (CBCS) – B.Com HONOURS
(SKILL ENHANCEMENT COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: ENTREPRENEURSHIP

COURSE CODE : 3COMSE0402	CREDITS : 04
DURATION OF EXAMINATION	TOTAL: 100 Marks
MINOR TEST : 01 Hour	MINOR TEST: 20 Marks
MAJOR TEST : 2.5 Hours	MAJOR TEST: 80 Marks

Objective: *The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour.*

Unit 1: Introduction (12 HOURS)

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the societal needs; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises (12 HOURS)

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution (Tata, Birla, Ambani, Bajaj, etc.).

Unit 3: Sources of business ideas and tests of feasibility-I (12 HOURS)

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control;

Unit-4: Sources of business ideas and tests of feasibility-II (12 HOURS)

Preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Unit 5: Mobilising Resources (12 HOURS)

Mobilising resources for start-up, Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Start up Policy of Govt. of India 2016 (salient features).

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SYLLABUS – SEMESTER 4TH (CBCS) – B.Com HONOURS
(SKILL ENHANCMENT COURSE)

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

1. The question paper for Semester End Examination will consist of two parts:

- a) **Part A** will comprise of short answer /objective type questions of 16 marks (five questions of 2 marks and six questions of 1 mark each) covering all five units.
- b) **Part B** will comprise of eight questions of 16 marks each with two questions each from II, III, IV and V units. The students will have to attempt four questions selecting one question from each unit. Each question of 16 marks will have two parts: (i) long answer question of 12 marks (ii) short answer question/numerical problem of 4 marks each. The duration of the examination will be 2.5 hours.

2. The Minor Test will be held for unit I of the syllabus. It will comprise of two parts:

- a) **Part A** consists of three long answer questions of 5 marks each and students will have to attempt any two.
- b) **Part B** consists of seven short answer questions of 2 marks each and students will have to attempt any five.

CLUSTER UNIVERSITY OF JAMMU

SYLLABUS – SEMESTER 4TH (CBCS) – B.Com HONOURS
(CORE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: COST ACCOUNTING

COURSE CODE : 3COMTC0401

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

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

Unit 1: Introduction

(18 HOURS)

Meaning, objectives, scope and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization.

Unit 2: Elements of Cost: Material and Labour

(18 HOURS)

a. Materials: Material/inventory control techniques; Accounting and control of purchases, storage and issue of materials; Methods of pricing of materials issues - FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Treatment of Material Losses

b. Labour: Accounting and Control of labour cost; Time keeping and time booking; Concept and treatment of idle time, over time, labour turnover and fringe benefits; Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit 3: Elements of Cost: Overheads

(18 HOURS)

Classification, allocation, apportionment and absorption of overheads; Under and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation; Numerical problems on apportionment of overheads and calculation of overhead rates.

Unit 4: Methods of Costing

(18 HOURS)

Unit costing, Job costing, Preparation of cost sheets & Tenders, Contract costing; Process costing: Process losses (Normal & Abnormal losses, Valuation of work in progress, Joint and by-products); Service costing (only transport).

Unit 5: Book-keeping in Cost Accounting

(18 HOURS)

Integral and non-integral systems; Reconciliation of cost and financial accounts.

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SYLLABUS – SEMESTER 4TH (CBCS) – B.Com HONOURS
(CORE COURSE)

Suggested Readings:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. Jawahar Lal, *Cost Accounting*. McGraw Hill Education.
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning.
5. Rajiv Goel, *Cost Accounting*. International Book House.
6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers.
8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons.
11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

Note: Latest edition of text books may be used.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.
Each question of 24 marks will have two parts:
 - i) Long answer question of 18 marks.
 - ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 4TH (CBCS) – B.Com HONOURS
(CORE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: BUSINESS MATHEMATICS

COURSE CODE : 3COMTC0402

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

Objective: *The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.*

Unit 1: Matrices and Determinants

(18 HOURS)

- a. Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application
- b. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).

Unit 2: Calculus I

(18 HOURS)

- a. Mathematical functions and their types- linear, quadratic, polynomial, exponential
- b. Logarithmic function Concepts of limit, and continuity of a function
- c. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.
- d Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's optimum price and quantity, Economic Order Quantity.

Unit 3: Calculus II

(18 HOURS)

- a. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem
- b. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases
- c. Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve

Unit 4: Probability

(18 HOURS)

Concept of factorial notation, Fundamental Principle of Counting (FPC), Permutations & Combinations; Concept of Random Experiment, random variable (Discrete and Continuous), Probability of an event, Addition and Multiplication laws of Probability; Conditional Probability, Baye's Theorem (Statement only), Examples and exercises based on these concepts.

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(CORE COURSE)

Unit 5: Linear Programming

(18 HOURS)

- a. Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.
- b. Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

Suggested Readings:

1. Mizrahi and Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Education.
3. R.G.D. Allen, *Mathematical Analysis For Economists*
4. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*. McGraw Hill Education.
5. Dowling, E.T., *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill Education.
6. Wikes, F.M., *Mathematics for Business, Finance and Economics*. Thomson Learning.
7. Thukral, J.K., *Mathematics for Business Studies*.
8. Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.
9. Soni, R.S., *Business Mathematics*. Ane Books, New Delhi.
10. Singh J. K., *Business Mathematics*. Himalaya Publishing House.

Note: Latest edition of text books may be used.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.

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(CORE COURSE)

- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.
- Each question of 24 marks will have two parts:
- i) Long answer question of 18 marks.
 - ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 4TH (CBCS) – B.Com HONOURS
(CORE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: COMPUTER APPLICATIONS IN BUSINESS

COURSE CODE : 3COMTC0403

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

Objectives: *To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.*

Unit 1: Word Processing

(18 HOURS)

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents
Creating Business Documents using the above facilities

Unit 2: Preparing Presentations

(18 HOURS)

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.
Creating Business Presentations using above facilities

Unit 3: Spreadsheet and its Business Applications

(18 HOURS)

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

Unit 4: Creating Business Spreadsheet

(18 HOURS)

Creating spreadsheet in the area of Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Unit 5: Database Management System

(18 HOURS)

Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER

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Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS. SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQLDBMS Software: Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, managing the data records of Employees, Suppliers and Customers.

Note:

1. There shall be a practical examination of 150 Marks (Practical-120 Marks, Viva-15 Marks and Work Book- 15 Marks) and duration of Examination shall be 3 Hrs.
2. Teaching arrangement need to be made in the computer Lab
3. There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

Suggested Readings:

1. Leon, Alexis & Leon, Mathews, Introduction to Computers, Vikas Publishing House Pvt. Ltd.
2. O'Brien, James A. & Marakas, George M. , Management Information System, Tata McGraw Hill Publishing Company Limited.
3. Leon, Alexis & Leon, Mathews, Fundamentals of Information Technology, Leon Vikas.
4. Rayudu, C.S., E-Commerce E-Business, Himalaya Publishing House Pvt. Ltd.
5. Laudon, Kenneth C. & Traver, Carol Guercio, E-Commerce business. technology. society.
6. Chan, Henry, Lee, Raymond, Dillon, Tharam, Chang, Elizabeth, E-Commerce: Fundamentals and Applications, John Wiley & Sons.
7. Dhawan, Nidhi, E-Commerce: Concepts and Applications, International Book House Pvt. Ltd.

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SYLLABUS – SEMESTER 5th (CBCS) – B.Com HONOURS
(DISCIPLINE SPECIFIC ELECTIVE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: MANAGEMENT ACCOUNTING

COURSE CODE : 3COMDE0501

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

Objective: *To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.*

Unit 1: Introduction

(18 HOURS)

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management; Contemporary Issues: Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures, Transfer Pricing.

Unit 2: Budgetary Control

(18 HOURS)

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Unit 3: Standard Costing

(18 HOURS)

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

Unit 4: Marginal Costing

(18 HOURS)

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Unit 5: Decision Making

(18 HOURS)

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

Suggested Readings:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. *Introduction to Management Accounting*, Pearson Education.

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SYLLABUS – SEMESTER 5th (CBCS) – B.Com HONOURS
(DISCIPLINE SPECIFIC ELECTIVE COURSE)

2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. *Managerial Accounting: Creating Value in a Global Business Environment*, Mc Graw Hill Education.
4. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, *Management Accounting*. International Book House,
6. Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
9. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education
10. H.V. Jhamb, *Fundamentals of Management Accounting*, Ane Books Pvt. Ltd.

Note: Latest edition of text books may be used.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.
Each question of 24 marks will have two parts:
 - i) Long answer question of 18 marks.
 - ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 5th (CBCS) – B.Com HONOURS
(DISCIPLINE SPECIFIC ELECTIVE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: ADVERTISING

COURSE CODE : 3COMDE0502

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

Objective: The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

Unit 1: Introduction

(18 HOURS)

Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods

Unit 2: Media Decisions

(18 HOURS)

Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices

Unit 3: Planning and Managing Advertising

(18 HOURS)

Advertising ethics, Message generation, advertising themes and appeals, preparation of an advertising copy, planning and managing advertising campaign.

Unit 4: Evaluation of Effectiveness

(18 HOURS)

Evaluating effectiveness- stages of copy testing, media evaluation, campaign and IMC evaluation

Unit 5: Advertising Agency and Legal Aspects

(18 HOURS)

- a) Advertising Agency: Role, types and selection of advertising agency.
- b) Social, ethical and legal aspects of advertising in India.

Suggested Readings:

1. George E Belch, Michael A Belch, Keyoor Purani, *Advertising and Promotion: An Integrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. *Advertising: Its Role in Marketing*. Dryden Press
3. Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. 5th ed. Prentice Hall of India, New Delhi.

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SYLLABUS – SEMESTER 5th (CBCS) – B.Com HONOURS
(DISCIPLINE SPECIFIC ELECTIVE COURSE)

4. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
5. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.
6. Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, *Advertising Management*, Oxford University Press, 2012
8. Chunawala and Sethia, *Advertising*, Himalaya Publishing House
9. Ruchi Gupta, *Advertising*, S. Chand & Co.
10. O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

Note: Latest edition of text books may be used.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.
Each question of 24 marks will have two parts:
 - i) Long answer question of 18 marks.
 - ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 5th (CBCS) – B.Com HONOURS
(DISCIPLINE SPECIFIC ELECTIVE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: BUSINESS STATISTICS

COURSE CODE : 3COMDE0503	CREDITS : 5+1
DURATION OF EXAMINATION	TOTAL: 150 Marks
MINOR TEST : 01 Hour	MINOR TEST: 30 Marks
MAJOR TEST : 03 Hours	MAJOR TEST: 120 Marks

Objective: *The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making.*

Unit-1: Introduction (18 HOURS)

Meaning, features, scope, function, & limitations of statistics; Sources of collecting data - Primary and Secondary; Classification: Meaning, purpose, functions, rules & Basis of classification; Tabulation: Meaning and Importance, Requisites of a good table; Classification and Presentation of Data- purpose of classification, Rules of classification, Kinds of classification; Diagrammatic Representation of Data: Simple Bar Diagram, Pie Diagram

Unit-2: Measures of Central Tendencies (18 HOURS)

Meaning, Merits, Demerits and Computation of arithmetic mean, weighted mean, Geometric mean, Harmonic mean, Median, Quartiles, Deciles, Percentiles and Mode in case of grouped and ungrouped data.

Unit- 3: Measure of Dispersion (18 HOURS)

Mean deviation, Standard deviation, Quartile deviation, Range and their coefficients; Variance and Coefficient of variations; Skewness- Meaning and concept, Measures of Skewness– Absolute Measure & Relative Measure (Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness & Kelly's Coefficient of Skewness)

Unit- 4: Simple Correlation & Regression Analysis (18 HOURS)

Correlation – Meaning, significance, types, Calculation of Coefficient of Correlation by Karl Pearson's & Rank Method, Probable Error and Standard Error Regression: Meaning, uses, difference between correlation and regression.

Unit-5: Index Number & Time series Analysis (18 HOURS)

Index Number- Meaning, types, uses, problems in the construction of index number; Computation of weighted price index by Laspayre's, Paasche's & Fisher's method; test of adequacy of index number formula - time reversal test and factor reversal test; Fixed base and chain base index number; Cost of living index number, Base shifting Time Series Analysis: Meaning, utility, components, methods of determining trend –Graphic method, Semi – average method, Moving Average method, Methods of least square.

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SYLLABUS – SEMESTER 5th (CBCS) – B.Com HONOURS
(DISCIPLINE SPECIFIC ELECTIVE COURSE)

Note:

1. There shall be 5 Credit Hrs. for Lectures + one credit Hr for Tutorials (per group)
2. Latest edition of text books may be used.

Suggested Readings:

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7th ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business Statistics: A First Course*, Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education.
4. Gupta, S.P., and Archana Agarwal. *Business Statistics*, Sultan Chand and Sons, New Delhi.
5. Vohra N. D., *Business Statistics*, McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. *Statistics (Schaum's Outline Series)*, McGraw Hill Education.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
8. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.
Each question of 24 marks will have two parts:
 - i) Long answer question of 18 marks.
 - ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 5th (CBCS) – B.Com HONOURS
(DISCIPLINE SPECIFIC ELECTIVE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: FINANCIAL MARKETS AND SERVICES

COURSE CODE : 3COMDE0504	CREDITS : 5+1
DURATION OF EXAMINATION	TOTAL: 150 Marks
MINOR TEST : 01 Hour	MINOR TEST: 30 Marks
MAJOR TEST : 03 Hours	MAJOR TEST: 120 Marks

Objective: *To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India.*

Unit 1: Introduction (18 HOURS)

Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system

Unit 2: Financial Markets (18 HOURS)

Money market – functions, organisation and instruments, Role of central bank in money market; Indian money market – An overview; Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India.

Unit 3: Financial Institutions (18 HOURS)

Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

Unit 4: Financial Services (18 HOURS)

Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

Unit 5: Leasing and hire-purchase (18 HOURS)

Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counselling.

Suggested Readings:

1. L M Bhole, and Jitendra Mahakud. *Financial Institution and Markets*, McGraw-Hill Education
2. Khan, M.Y. *Indian Financial System*, McGraw-Hill Education.

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SYLLABUS – SEMESTER 5th (CBCS) – B.Com HONOURS
(DISCIPLINE SPECIFIC ELECTIVE COURSE)

3. Dhanekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.
4. Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw-Hill Education.
5. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, PHI Learning
6. MY Khan and PK Jain. *Financial Services*. McGraw Hill Education.
7. Singh, J.K. *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
8. Annual Reports of Major Financial Institutions in India.

Note: Latest edition of text books may be used

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.

Each question of 24 marks will have two parts:

- i) Long answer question of 18 marks.
- ii) Short answer question/numerical of 6 marks.

CLUSTER UNIVERSITY OF JAMMU

SYLLABUS – SEMESTER 5TH (CBCS) – B.Com HONOURS
(CORE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: PRINCIPLES OF MARKETING

COURSE CODE : 3COMTC0501

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

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

Unit 1: Introduction

(18 HOURS)

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit 2: Consumer Behaviour and Market Segmentation

(18 HOURS)

- a. Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.
- b. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Unit 3: Product

(18 HOURS)

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Unit 4: Pricing and Distribution

(18 HOURS)

- a. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.
- b. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit 5: Promotion and Recent Developments

(18 HOURS)

- a. **Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.

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SYLLABUS – SEMESTER 5TH (CBCS) – B.Com HONOURS
(CORE COURSE)

b. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.
Each question of 24 marks will have two parts:
 - i) Long answer question of 18 marks.
 - ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 5TH (CBCS) – B.Com HONOURS
(CORE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: FUNDAMENTALS OF FINANCIAL MANAGEMENT

COURSE CODE : 3COMTC0502

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

Objective: *To familiarize the students with the principles and practices of financial management.*

Unit 1: Introduction

(18 HOURS)

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

Unit 2: Investment Decisions

(18 HOURS)

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

Unit 3: Financing Decisions

(18 HOURS)

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure.

Unit 4: Dividend Decisions

(18 HOURS)

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Unit 5: Working Capital Decisions

(18 HOURS)

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

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SYLLABUS – SEMESTER 5TH (CBCS) – B.Com HONOURS
(CORE COURSE)

Note:

1. There shall be 5 Credit Hrs. for Lectures + one credit Hr for Tutorials (per group)
2. Latest edition of text books may be used.

Suggested Readings:

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.
Each question of 24 marks will have two parts:
 - i) Long answer question of 18 marks.
 - ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 6th (CBCS) – B.Com HONOURS
(DISCIPLINE SPECIFIC ELECTIVE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: FUNDAMENTALS OF INVESTMENT

COURSE CODE : 3COMDE0601	CREDITS : 5+1
DURATION OF EXAMINATION	TOTAL: 150 Marks
MINOR TEST : 01 Hour	MINOR TEST: 30 Marks
MAJOR TEST : 03 Hours	MAJOR TEST: 120 Marks

Objective: *To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.*

Unit 1: The Investment Environment (18 HOURS)

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit 2: Fixed Income Securities (18 HOURS)

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit 3: Approaches to Equity Analysis (18 HOURS)

Introduction to fundamental analysis, technical analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

Unit 4: Portfolio Analysis and Financial Derivatives (18 HOURS)

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India.

Unit 5: Investor Protection (18 HOURS)

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

Suggested Readings:

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8th ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
5. Mayo, *An Introduction to Investment*, Cengage Learning.

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SYLLABUS – SEMESTER 6th (CBCS) – B.Com HONOURS
(DISCIPLINE SPECIFIC ELECTIVE COURSE)

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

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- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.

Each question of 24 marks will have two parts:

- i) Long answer question of 18 marks.
- ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 6th (CBCS) – B.Com HONOURS
(DISCIPLINE SPECIFIC ELECTIVE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: BANKING AND INSURANCE

COURSE CODE : 3COMDE0602	CREDITS : 5+1
DURATION OF EXAMINATION	TOTAL: 150 Marks
MINOR TEST : 01 Hour	MINOR TEST: 30 Marks
MAJOR TEST : 03 Hours	MAJOR TEST: 120 Marks

Objective: *To impart knowledge about the basic principles of the banking and insurance*

Unit 1: Introduction (18 HOURS)

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

Unit 2: Cheques and Paying Banker (18 HOURS)

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit 3: Banking Lending (18 HOURS)

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Unit 4: Internet Banking (18 HOURS)

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit 5: Insurance (18 HOURS)

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

Suggested Readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons

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(DISCIPLINE SPECIFIC ELECTIVE COURSE)

5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
 6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
 7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
 8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning
- Note: Latest edition of text books may be used.**

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.
Each question of 24 marks will have two parts:
 - i) Long answer question of 18 marks.
 - ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 6th (CBCS) – B.Com HONOURS
(DISCIPLINE SPECIFIC ELECTIVE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: INTERNATIONAL BUSINESS

COURSE CODE : 3COMDE0603

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

Objective: The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Unit-1

(18 HOURS)

- a. Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.
- b. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

Unit-2

(18 HOURS)

- a. Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.
- b. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, Commodity and other trading agreements (OPEC).

Unit-3

(18 HOURS)

- a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC)
- b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

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SYLLABUS – SEMESTER 6th (CBCS) – B.Com HONOURS
(DISCIPLINE SPECIFIC ELECTIVE COURSE)

Unit-4

(18 HOURS)

- a. Organisational structure for international business operations; International business negotiations.
- b. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Unit-5

(18 HOURS)

- a. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.
- b. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfeiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account).

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.
4. Sumati Varma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. Bennett, Roger. International Business. Pearson Education.

Note: Latest edition of text books may be used.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
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SYLLABUS – SEMESTER 6th (CBCS) – B.Com HONOURS
(DISCIPLIEN SPECIFIC ELECTIVE COURSE)

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.

Each question of 24 marks will have two parts:

- i) Long answer question of 18 marks.
- ii) Short answer question/numerical of 6 marks.

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SYLLABUS – SEMESTER 6th (CBCS) – B.Com HONOURS
(DISCIPLINE SPECIFIC ELECTIVE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: BUSINESS RESEARCH METHODS AND PROJECT
WORK

COURSE CODE : 3COMDE0604

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MAJOR TEST : 03 Hours

Objective: *This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.*

Section A: Business Research Methods

75 Marks

Unit 1: Introduction

(18 HOURS)

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

Unit 2: Research Process

(18 HOURS)

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies.

Unit 3: Measurement and Hypothesis Testing

(18 HOURS)

Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources.

Unit-4: Hypothesis Testing

(18 HOURS)

Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests, testing the assumptions of Classical Normal Linear Regression.

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(DISCIPLIEN SPECIFIC ELECTIVE COURSE)

Section B: Project Report

75 Marks

Unit 5: Report Preparation

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification.

Note:

1. There shall be a written examination of 50% marks on the basis of Unit I, II, III and IV.
2. The student will write a project report before the end of the semester on the topic assigned by the concerned teacher under the supervision of a faculty member assigned by the college/institution based on field work.
3. The Project Report will carry 75 marks divided into written report of 50 marks and 25 marks for presentation/ viva voce. Evaluation will be made by atleast three faculty members nominated by the Principal in consultation with HOD/Course Coordinator.
4. The format of the report is given below: (not exceeding 50 pages)
 - Introduction
 - Review of Literature
 - Research Methodology
 - Data Analysis and Interpretation
 - Major Findings and Suggestions
 - Bibliography
 - Annexure

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SYLLABUS – SEMESTER 5TH (CBCS) – B.Com HONOURS
(CORE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: AUDITING AND CORPORATE GOVERNANCE

COURSE CODE : 3COMTC0601

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

Objective: *To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.*

Unit 1: Introduction

(18 HOURS)

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure –vouching and verification of Assets & Liabilities. Corporate Social Responsibility (CSR): Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Models, Codes, and Standards on CSR.

Unit-2: Audit of Companies

(18 HOURS)

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit 3: Special Areas of Audit

(18 HOURS)

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems.

Unit 4: Corporate Governance

(18 HOURS)

Issues, need, corporate governance code, transparency and disclosure, role of auditors, board of directors and shareholders, Committees of Board of Directors for Corporate Governance - Audit Committee, Stakeholder's relationship Committee, Compensation and Remuneration Committee, Executive Committee, Nomination and Governance Committee, CSR Committee.

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(CORE COURSE)

Unit 5: Issues in Corporate Governance

(18 HOURS)

Morality and ethics, business values & ethics, corporate ethics, major corporate scandals in India and abroad, common governance problems noticed in various corporate failures, corporate governance reforms, codes and standards on corporate governance.

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)
6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education
7. Erik Banks, *Corporate Governance: Financial Responsibility, Controls and Ethics*, Palgrave Macmillan
8. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education
9. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education
10. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education
11. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press
12. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press
13. Relevant Publications of ICAI on *Auditing* (CARO)
14. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text books may be used.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
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SYLLABUS – SEMESTER 5TH (CBCS) – B.Com HONOURS
(CORE COURSE)

Major Test: It will be of two parts

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- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.

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SYLLABUS – SEMESTER 6TH (CBCS) – B.Com HONOURS
(CORE COURSE)

(EXAMINATION TO BE HELD IN 2017, 2018 AND 2019)

TITLE: INDIRECT TAX LAW

COURSE CODE : 3COMTC0602

CREDITS : 5+1

DURATION OF EXAMINATION

TOTAL: 150 Marks

MINOR TEST : 01 Hour

MINOR TEST: 30 Marks

MAJOR TEST : 03 Hours

MAJOR TEST: 120 Marks

Objective: *To understand the indirect tax provisions and recent amendments regarding indirect tax system in India (GST) that can contribute to expert opinion to finalise management decisions in connection with various indirect tax issues.*

Unit-1: Public Revenue – I

(18 HOURS)

Public revenue- Meaning, Main sources of Public revenue, Classification of Public Revenue, Sources of revenue for government; Objectives of taxations in the modern welfare government system, Canons of Taxation, Characteristics of good tax system;

Unit-2: Public Revenue – I

(18 HOURS)

Theories and Principle of Taxation- Overview of Cost theory, Overview of Benefit theory, Overview of The ability to pay theory; Types of Taxes- Direct-features, merit and demerit; Indirect Taxes – features, Merits and Demerits; Direct vs. Indirect Taxes; Progressive, Proportional and Regressive Taxes

Unit-3: Public Revenue – III

(18 HOURS)

Incidence and Shifting of Taxation- Impact of tax, Incidence of Tax, Difference between Incidence and Impact, Incidence and effects of Taxation, Factors Influencing the Shifting of a Tax; Effects of Taxation on Production, distribution and other effects of taxation; Taxable Capacity- Meaning, Absolute and Relative Taxable Capacity, Measurement of Taxable Capacity, Factors determining taxable capacity, Methods of estimating Taxable capacity, Taxable capacity in India

Unit-4: New Tax Regime: GST

(18 HOURS)

Old tax regime-brief description of various indirect taxes and their contribution to public revenue.

Concept of GST, salient features of GST, GST tax structure, Types- CGST, SGST AND IGST, **Benefits of GST Bill implementation, Input Tax Credit, Computation of GST, Challenges for implementing Goods & Services Tax system.**

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SYLLABUS – SEMESTER 6TH (CBCS) – B.Com HONOURS
(CORE COURSE)

Unit-5: Impact of Goods and Services Tax on various stakeholders (18 HOURS)

Impact of GST on logistics, IT & ITeS, Automobiles, consumer durables & FMCG, Telecom, banking & financial institutions.

Note: 4th and 5th Unit needs revision once GST is adopted in July 2017.

Suggested Readings:

1. Datey V.S.: Indirect taxes – Laws and Practice, Tax Mann Publication (P) Ltd., New Delhi.24th edn 2010
2. V. Balachandran: Indirect Taxes, Sultan Chand & Sons, New Delhi.11th edition 2006
3. V.K. singhania and Monica Singhania Students guide to Income Tax including Service Tax and VAT Taxmann Publication 44th edition 2010
4. V.S. Datey elements at Central Excise and Customs Law Taxmann Publication 5th edition 2007
5. B.C. Datta Laymen's guide to GST Taxmann Publication 4th edition 2011
6. V.S. Datey Service Tax and VAT Taxmann Publication 13th edition 2009
7. V.s. Datey Indirect Tax Gows Problems and Solutions Taxmann Publication 3rd edition 2010..

Note: Latest edition of text books may be used.

INSTRUCTIONS FOR PAPER SETTERS AND CANDIDATES:

Minor Test:

- 1) The Minor Test shall be held for the first 20% of the syllabus having 30 marks i.e. covering first unit out of five units.
- 2) It will comprise of three long answer type questions of 8 marks each and students will have to attempt any two and 10 short answer type questions of 2 marks each and student will have to attempt any 7 questions.

Major Test: It will be of two parts

- 1) **Part A:** It will comprise of 5 questions of 3 marks and 9 questions of 1 mark. (Short answer/objective type question of 24 marks) covering all five units with equal weightage to all units.
- 2) **Part B:** Comprising of eight long answer questions of 24 marks each, from 2nd, 3rd, 4th and 5th units. Two questions shall be set from each unit and student will have the internal choice.
Each question of 24 marks will have two parts:
 - i) Long answer question of 18 marks.
 - ii) Short answer question/numerical of 6 marks.