



UNIVERSITY OF JAMMU

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

Academic Section

Email: academicsectionju14@gmail.com

NOTIFICATION

(25/Sept./Cont./87)

It is hereby notified for the information of all concerned that the Vice-Chancellor, in anticipation of the approval of the Academic Council, is pleased to authorize the Continuation **B.Com.** for semester I, II, III, IV, V and VI at Undergraduate Level under the **Non-CBCS** for the **Reappear Candidates and Reappear Candidates (as given in annexure)** for the **CD&OE** for the examinations to be held in the years as per the details given below:-

Subject	Semester	For the Examinations to be held in the years
B.Com	Semester-I	Dec. 2025, 2026 and 2027
	Semester-II	May 2026, 2027 and 2028
	Semester-III	Dec. 2026, 2027 and 2028
	Semester-IV	May 2027, 2028 and 2029
	Semester-V	Dec. 2027, 2028 and 2029
	Semester-VI	May 2028, 2029 and 2030

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

Sd/-

DEAN ACADEMIC AFFAIRS

No. F. Acd/II/25/10851-86

Dated: 08/10/25

Copy for information and necessary action

1. Dean, Faculty of **Business Studies**
2. Director, Centre for Distance & Online Education (CDOE), University of Jammu
3. Convener, Board of Studies in **Commerce**
4. Course Coordinator, Commerce, CD&OE
5. Sr. P.A. to the Controller of Examinations
6. Director, Centre for IT Enabled services and Management, University of Jammu for information and for uploading on University Website.
7. All members of the Board of Studies
8. Joint Registrar/Deputy Registrar/Assistant Registrar (Conf./Exam UG/U.G. Section, CD&OE)

Abuoca
7/10/25
Joint Registrar (Academic)

18/9/25
19/10/25

B.COM. (NON-CBCS)

SYLLABUS

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SYLLABI (NON-CBCS)

BACHELOR IN COMMERCE
Course Structure (Non-CBCS)

Semester I					
S. No.	Course Code	Course Titles	Credits	No. of Assignments	Study Hours of Learners
Core Courses					
1	AA-101	General English	4	2	120 Hours
2	BCG-101	Financial Accounting	4	2	120 Hours
3	BCG-102	Management Theory and Practice	4	2	120 Hours
4	BCG-103	Micro Economics	4	2	120 Hours
Elective (Any one of the following)					
5	BCG-104 BCG-105	Basic Business Communication OR Business Mathematics	4	2	120 Hours
6	BCG-106(Vocational)	Tax Procedure and Practice:(Public Finance)	4	2	120 Hours
7	BCG-107(Vocational)	Computer Application I:(Computer Fundamentals)	4	2	120 Hours
Total Credits = 20					
Semester II					
Core Courses					
1	AA-201	General English	4	2	120 Hours
2	BCG-201	Advanced Financial Accounting	4	2	120 Hours
3	BCG-202	Business Ethics	4	2	120 Hours
4	BCG-203	Economics for Managerial Decisions	4	2	120 Hours
Elective (Any one of the following)					
5	BCG-204 BCG-205	Communication Skills OR Business Mathematics II	4	2	120 Hours
6	BCG-206(Vocational)	Tax Procedure & Practice (Federal Finance)	4	2	120 Hours
7	BCG:207(Vocational)	Computer Application II(PC Software)	4	2	120 Hours
Total Credits = 20					
Semester III					
Core Courses					
1	AA-301	General English	4	2	120 Hours
2	BCG-301	Corporate Accounting	4	2	120 Hours
3	BCG-302	Income Tax – I	4	2	120 Hours
4	BCG-303	Business Law	4	2	120 Hours
5	ES-301	Environmental Studies with Practical		1	60 Hours
Elective (Any one of the following)					
6	BCG-304	Entrepreneurship For Small Business	4	2	120 Hours
7	BCG-305(Vocational)	Tax Procedure & Practice :(Service Tax and VAT)	4	2	120 Hours
8	BCG-306(Vocational)	Computer Application III:(Database Management System)	4	2	120 Hours
Total Credits = 20					

Semester IV					
		Core Courses			
1	AA-401	General English	4	2	120 Hours
2	BCG-401	Advance Corporate Accounting	4	2	120 Hours
3	BCG-402	Income Tax – II	4	2	120 Hours
4	BCG-403	Corporate Law	4	2	120 Hours
5	ES-401	Environmental Studies with Practical		1	60 Hours
Elective (Any one of the following)					
6	BCG-404	Business Environment	4	2	120 Hours
7	BCG-405 (Vocational)	Tax Procedure and Practice (Central Excise & Custom Duty)	4	2	120 Hours
8	BCG-406 (Vocational)	Computer Application IV (Web Designing Tools and Techniques)	4	2	120 Hours
Total Credits = 20					
Semester V					
		Core Courses			
1	AA-501	General English	4	2	120 Hours
2	BCG-501	Cost Accounting	4	2	120 Hours
3	BCG-502	Business Statistics	4	2	120 Hours
4	BCG-503	Contemporary Management	4	2	120 Hours
Elective (Any one of the following)					
5	BCG-504	Economic Regulations of Domestic and Foreign Exchange	4	2	120 Hours
6	BCG-505 (Vocational)	Tax Procedure and Practice (Tax Planning and Management-1)	4	2	120 Hours
7	BCG-506 (Vocational)	Computer Application (Computer Networks and Internet)	4	2	120 Hours
Total Credits = 20					
Semester VI					
		Core Courses			
1	AA-601	General English	4	2	120 Hours
2	BCG-601	Advanced Management Accounting	4	2	120 Hours
3	BCG-602	Logistic Management	4	2	120 Hours
4	BCG-603	Auditing	4	2	120 Hours
Elective (Any one of the following)					
5	BCG-604	Insurance Management	4	2	120 Hours
6	BCG-605 (Vocational)	Tax Procedure and Practice (Tax Planning & Management-11)	4	2	120 Hours
7	BCG-606(Vocational)	Computer Application VI: C-Language Programming	4	2	120 Hours
Total Credits = 20					
GRAND TOTAL = 120 Credits					

Jeet Joti

B.COM.
SEMESTER I

CENTRE FOR DISTANCE AND ONLINE EDUCATION

UNIVERSITY OF JAMMU

B.COM. SEMESTER I

FINANCIAL ACCOUNTING

(Core Course)

Course No.: BCG101

Credits: 4

Duration: 3 Hrs.

Max. Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in Dec. 2025, 2026, 2027)

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

UNIT-I: ACCOUNTING CONCEPTS AND ACCOUNTING STANDARDS

Accounting standards issued by ICAI; International financial reporting system; Various systems of accounting viz., Cash system, mercantile system & hybrid system; Preparation of manufacturing A/c; Trading A/c; P&L A/c and Balance Sheet (With adjustments).

UNIT-II: ROYALTY (EXCLUDING SUB LEASE)

Meaning of royalty, lessor, lessee, short working, surplus and right of recoupment; Preparation of books of lessor and lessee-Journal and ledger.

UNIT-III: HIRE PURCHASE SYSTEM

Meaning and difference between hire purchase and installment system

Preparation of books of hire purchaser and hire seller excluding stock and debtor system;

Default and repossession-Complete and partial,

Preparation of books when cash prices is given, cash price not given, rate of interest given, rate of interest not given.

UNIT – IV: INSOLVENCY

Insolvency cases of sole proprietary concerns under Presidency Town Insolvency Act 1909 and Provincial Act 1920; List of preferential creditors; Preparation of statement of affairs and deficiency account.

*Jeev
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SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment**Assignment)**

- ❖ Accounting standards vis a vis Depreciation accounting.
- ❖ Treatment of goods delivered on 'Sale or return Basis' in financial statements.
- ❖ Treatment of 'Unrealized profit or Stock reserve'
- ❖ Application of Annuity method for computing cash price.
- ❖ Draft a specimen of list H under Insolvency Acts.

BOOKS RECOMMENDED

- | | | | |
|----|---------------------------------------|---|--|
| 1 | Jain, S.P & Narang, K.L. | : | Financial Accounting, Kalyani Publishers, New Delhi. |
| 2 | Shukla, M.C, Grewal, T.S & Gupta, S.C | : | Advance Accounts Vol-I & II, S. Chand Pub., New Delhi |
| 3 | Maheshwari, S.N. & Maheshwari S. | : | Advance Accounts Vol-I & II, Vikas Pub. New Delhi |
| 4 | Kishore, R.M. | : | Financial Accounting, Taxman Pub., New Delhi |
| 5 | Pillai, R.S.N, Bagavathi & Uma, S. | : | Fundamentals of Adv. Accounting Vol -I &II, S. Chand Pub. New Delhi |
| | Gangwar, Sharad & Gangwar K. | : | Financial Accounting, Himalaya Publishing House, New Delhi |
| 7 | Rajasekaran | : | Financial Accounting, Pearson Pub., New Delhi |
| 8 | Singhal & Roy | : | A Text Book of Financial Accounting, Vayu Education of India, New Delhi |
| 9 | Banerjee | : | Financial Accounting-Concepts, Analysis, Methods and Uses, PHI Learning Pub. New Delhi |
| 10 | Bhatia and Arora | : | Financial Accounting, Alpha Pub., New Delhi |

NOTE FOR PAPER SETTER

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

Section-A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section-B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice shall be set from each unit. A candidate shall have to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 Marks.

*Jeev
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SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

- ❖ Draw chart for the structure of different levels of management
- ❖ Draw a chart for different types of organisations.
- ❖ Chart out different types of leadership styles.
- ❖ Draw control chart for any industry or business group.
- ❖ Give graphic representation of MBO.

BOOKS RECOMMENDED

- 1 Rao, P. Subha : Principles of Management—Himalaya Publishing House, New Delhi
- 2 Ramaswamy T. : Principles of Management, Himalaya Publishing House, New Delhi.
- 3 Sharma, Bhalla and Gupta : Principles of Management, Kalyani Publishers, New Delhi.
- 4 Prasad, L.M : Management –Theory and Practice, Sultan Chand, New Delhi
- 5 Koontz : Principles of Management, Tata McGraw Hill
- 6 Chandan, J.S. : Management Concepts and Strategies, Vikas Publications, New Delhi
- 7 Stoner Freeman & Gilbert Jr. : Management, Prentice Hall of India.
- 8 Robbins & Coulter : Management, Prentice Hall of India.
- 9 Robbins S.P & Decenzo David : Introduction of Management Science, Essential Concepts and Applications, Pearson Education.
- 10 Hillier Frederick & Hillier Mark : Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets, Tata McGraw Hill
- 11 Rao, V.S. P & Krishna, V. Harri : Management-Text and Cases, Excel Book Pub., New Delhi

NOTE FOR PAPER SETTER

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

Section-A: This section will contain four short answer questions selecting one from each unit. Each question shall carry 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section-B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

CENTRE FOR DISTANCE AND ONLINE EDUCATION

UNIVERSITY OF JAMMU

B.COM. SEMESTER I

MICRO ECONOMICS

(Core Course)

Course No.: BCG103

Credits: 4

Duration: 3 Hrs.

Max. Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in Dec. 2025, 2026, 2027)

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

UNIT-I: INTRODUCTION

Nature, scope of micro economics, relevance of managerial economic business decisions; Fundamental economic concept — Scarcity of resources, opportunity cost, production possibility curve; Demand function: Meaning, types and determinants; Law of demand; Elasticity of demand: Meaning, types and its measurement; Supply function: Meaning and its determinants, Law of supply.

UNIT-II: CONSUMER BEHAVIOUR

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

UNIT-III: PRODUCTION AND COST ANALYSIS

Factors of production, fixed and variable inputs; Law of variable proportions; Law of returns to scale; Economies and diseconomies of scale; Cost analysis: Kinds of costs, short run and long run cost functions.

UNIT - IV: MARKET STRUCTURES AND PRICE DETERMINATION

Different types of market structures and their characteristics; Short run and long run price: Output decisions under perfect competition, monopolistic competition, monopoly and oligopoly.

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SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment

Assignments)

- ❖ Diagrammatically present production possibility curve.
- ❖ Identify products and apply the concept of elasticity on them.
- ❖ Select any product and apply a technique of demand forecasting.
- ❖ Present a case study showing economies and diseconomies of scale.
- ❖ Select few products and show how their price is determined under different market structure.

BOOKS RECOMMENDED

- | | | | |
|---|---------------|---|--|
| 1 | Chopra P.N. | : | Economic Theory, Kalyani Publishers, New Delhi |
| 2 | Ahuja H.L | : | Advance Economic Theory, S.Chand, New Delhi |
| 3 | Mehta P. L | : | Managerial Economics, S.Chand ,Delhi |
| 4 | Mehta P. L. | : | Managerial Economics, Sultan Chand & Sons. |
| 5 | Koutsoyiannis | : | A Modern Micro Economics, Macmillan Press Ltd. |
| 6 | Dwivedi D.N | : | Principles of Economics, Vikas Publishing House Pvt. Ltd., New Delhi |
| 7 | Mithani, D.M | : | Micro Economics; Himalaya Publishing House, New Delhi |
| 8 | Mishra & Puri | : | Principles of Micro Economics, Himalaya Publishing House, New Delhi. |

NOTE FOR PAPER SETTER

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

Section-A: This section will contain four short answer questions selecting one from each unit. Each question shall carry 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section-B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice shall be set from each unit. A candidate shall have to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION

UNIVERSITY OF JAMMU

B.COM. SEMESTER I

BUSINESS MATHEMATICS

(Elective)

Course No.: BCG104
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in Dec. 2025, 2026, 2027)

OBJECTIVE: To impart knowledge about fundamental mathematics used in business.

UNIT – I: COMMERCIAL ARITHMETIC

Introduction of business mathematics; Scope and importance of quantitative techniques; Concept of equated monthly instalment (EMI), profit and loss, simple and compound interest including half yearly and quarterly calculations, bill of discounting-Business applications.

UNIT – II: SET THEORY

Concept of a set, operation of sets, Algebra of sets, Cartesian product of two sets and its application to business mathematics.

UNIT – III: PROGRESSION

Arithmetic progression, Finding the nth term, Sum of n terms, representation of an A.P. Geometric progression, Finding the nth term, Sum of n terms and sum of infinity, representation of an G.P. Special cases $\sum n$, $\sum n^2$, $\sum n^2$.

UNIT – IV: MATRIX AND MEASUREMENT

Concept of a matrix, algebra of matrices, inverse of matrices, determinant of a square matrix, expansion rule, properties of determinant, solution of a system of linear equation up to 3 variables using 1. Cramer's Rule 2. The method of matrix inverse.

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SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

A minimum of five exercises to be undertaken from above said courses selecting at least from one unit.

BOOKS RECOMMENDED

1. Dr. A.K. Arte: A Text book of Business-Mathematics R.V. Prabhakar
2. Dorai Raj: Business Mathematics
3. Sanchethi & Kapoor: Business Mathematics
4. Zamiruddin & khanna: Business Mathematics
5. Saha: Business Mathematics
6. Kavita Gupta: Business Mathematics
7. VK Kapoor: Linear Programming

NOTE FOR PAPER SETTER

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

Section-A: This section will contain four short answer questions selecting one from each unit. Each question shall carry 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section-B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice shall be set from each unit. A candidate shall have to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION

UNIVERSITY OF JAMMU

B.COM. SEMESTER I

BASIC BUSINESS COMMUNICATION

(Elective)

Course No.: BCG105

Credits: 4

Duration: 3 Hrs.

Max. Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in Dec. 2025, 2026, 2027)

OBJECTIVE: To impart knowledge about basic communication so that students can think, write, observe and speak effectively in this competitive world.

UNIT-I: LANGUAGE

Introduction: Meaning, characteristics, function of a language, purpose of a language, formal and informal language.

UNIT-II: UNDERSTANDING COMMUNICATION

Meaning, nature, importance and function of a language; Communication: An art or science; Elements of communication; Principles of effective communication; Barriers in communication.

UNIT-III: COMMUNICATION CHANNELS

Formal and informal communication: Merits, demerits and comparison; Types of informal communication; Classification of formal communication; Methods of communication: Oral, written and gestural.

UNIT-IV: OFFICIAL COMMUNICATION

Business correspondence: Complaint letters, enquiry letter, letter of order, letter of rejection; Report writing: Meaning, characteristics of good business report and types of business report; Memoranda: Introduction, methods of writing memo and drafting of a memo; Presentation: Meaning and structure; Methods of presentation; Do's and Don'ts of presentation.

SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

A minimum of five exercises to be undertaken from above said course selecting at least from one unit.

BOOKS RECOMENDED

- | | | | | |
|---|-------------------------------|---|---------------------------------------|--------------------------------------|
| 1 | C.S Rayudu | : | Business Communication, | Himalaya Publishing House, New Delhi |
| 2 | Varinder Kumar & Bodh Raj | : | Business Communication, | Kalyani Publishers, New Delhi. |
| 3 | Rajinder Pal & J.S Korlakalli | : | Essentials of Business Communication, | Sultan Chand and Sons |
| 4 | P.D Chaturvedi | : | Business Communication, | Pearson Education, New Delhi |
- Media K: Principles of effective oral communication.

NOTE FOR PAPER SETTER

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

Section-A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section-B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION

UNIVERSITY OF JAMMU

B.COM. SEMESTER I

TAX PROCEDURE AND PRACTICE: PUBLIC FINANCE

(Elective)

Course No.: BCG106

Credits: 4

Duration: 3 Hrs.

Max. Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in Dec. 2025, 2026, 2027)

OBJECTIVE: The objective of the paper is to equip the students with the working of public finance.

UNIT 1: INTRODUCTION

Meaning and scope of public finance, role of public finance, principle of maximum social advantage and their limitations, public goods and externalities resource allocation, normative theory of public finance.

UNIT II: PUBLIC REVENUE

Meaning, need and sources of public revenue; Classification of public revenue; Principles of public revenue; Significance and effects of public revenue; Public debt- Meaning, sources, kinds; Objectives of public debt management

UNIT III: PUBLIC EXPENDITURE

Meaning: Objectives and scope of public expenditure; Reasons for growth of public expenditure; Classification of public expenditure; Effects of public expenditure on production, distribution, stability and growth;

UNIT IV: DEFICIT FINANCING

Meaning, objective of deficit financing; Tools of deficit financing; Impact of deficit financing on economic condition of a country.

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SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

- ❖ Enable students to understand the various concepts with the help of examples of National Budgets.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

1. Richard A. Musgrave (1989), Public Finance in Theory and Practice McGraw Hill Book Company, New York.
2. Buchaman J.M. (1970), The Public Finances, Richard D.Irwin, Homewood.
3. Jha H. (1998), Modern Public Economics, Routledge, London.
4. Singh S.K. (1986) Public Finance in Developed and Developing Countries, S.Chand and Company Ltd, New Delhi.
5. Chelliah R.J. (1971), Fiscal Policy in Underdeveloped Countries.
6. Hemlata Rao (2006) Fiscal Federalism –Issues and Policies, New Country Publications, New Delhi.
7. Atkinson A.B. and J.E. Siglitz (1980). Lectures on Public Economics, Tata MacGraw

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION

UNIVERSITY OF JAMMU

B.COM. SEMESTER I

COMPUTER APPLICATION 1 (COMPUTER FUNDAMENTALS)

(Elective)

Course No.: BCG107
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in Dec. 2025, 2026, 2027)

OBJECTIVE: To impart knowledge about computer fundamental.

UNIT I

Computer: Introduction, history, functions, characteristics and classification; Inside a computer: Power supply (SMPS), motherboard, ports and interfaces, expansion cards, memory chips, ribbon cables, storage devices, processors.

UNIT II

Input devices: Keyboards devices, point and draw devices, data scanning devices; Output devices: Monitors, printers (Dot Matrix, Inkjet, Laser), plotters, multimedia projector.

UNIT III

Main memory organization, RAM, ROM, PROM and EPROM, Cache memory, secondary memory, sequential and direct storage devices, magnetic and optical storage devices (Brief description of different types & basic principles of operation).

UNIT IV

CPU organization: Arithmetic/Logical Unit (ALU), control unit (CU), registers, system bus, processor to memory communication, processor to I/O devices communication; Computer languages: Machine language, Assembly language, high level language, 4GL; Translators: Interpreters, compilers, assemblers.

SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

A minimum of five exercises to be undertaken from above said courses selecting atleast from one unit.

BOOKS RECOMMENDED

1. Computer Fundamentals, Sinha & Sinha, BPB Publications.
2. Computers Today, Suresh Kumar Basandra, Galgotia Publications.
3. Fundamental of Computers, V Rajaraman, Prentice Hall India.
4. Fundamentals of Information Technology, Alex Leon, Mathews Leon, Leon Tech World.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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B.COM.
SEMESTER II

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**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER II**

ADVANCED FINANCIAL ACCOUNTING

(Core Course)

Course No.: BCG201
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

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

OBJECTIVE: To impart the knowledge regarding problems concerning companies

UNIT 1-ACCOUNTS OF CONSIGNMENT AND JOINT VENTURE

Consignment: Features, accounting treatment in the books of the consignor and consignee.

Joint Ventures: Accounting procedures: Joint Bank Account, Records maintained by Co-venture of (a) all transaction (b) only his own transactions.

UNIT-II: BRANCH ACCOUNTING

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

UNIT – III: DEPARTMENTAL ACCOUNTS

Meaning and objectives for preparing various departmental accounts; Difference between branch accounting and departmental accounting; Preparing departmental trading a/c and profit and loss a/c

UNIT-IV: INSURANCE CLAIMS

Meaning of insurance claim, steps for ascertaining insurance claim. Computation of loss of stocks with abnormal items excluding consequential loss of profit and application of average clause.

*Jack
yoh*

SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment)

- ❖ Critically evaluation of consignment and joint venture financial accounts.
- ❖ Comparison of financial statement of branches and different departments.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

- 1 Jain, S.P & Narang, K.L : Corporate Accounting, Kalyani Publishers, New Delhi.
- 2 Shukla, M.C, Grewal, T.S & Gupta, S.C : Advance Accounts Vol-I & II, S. Chand Pub., New Delhi
- 3 Maheshwari, S.N & Maheshwari S. : Advance Accounts Vol-I & II, Vikas Pub. New Delhi
- 4 Pillai, R.S.N, Bagavathi & Uma, S. : Fundamentals of Adv. Accounting Vol –I &II, S. Chand Pub. New Delhi
- 5 Gangwar, Sharad & Gangwar K. : Financial Accounting, Himalaya Publishing House, New Delhi
- 6 Rajasekaran : Financial Accounting, Pearson Pub., New Delhi
- 7 Singhal & Roy : A Text book of Financial Accounting, Vayu Education of India, New Delhi
- 8 Banerjee : Financial Accounting-Concepts, Analysis, Methods and Uses, PHI Learning Pub. New Delhi
- 9 Bhatia and Arora : Financial Accounting, Alpha Pub., New Delhi
- 10 Gupta : Financial Accounting for Management, Pearson Pub., New Delhi
- 11 Mehra & Pankaj : Accounting in Corporate Business, Alpha Pub., New Delhi



NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER II

BUSINESS ETHICS

(Core Course)

Course No.: BCG202
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

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

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

UNIT-I: INTRODUCTION TO BUSINESS ETHICS

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

UNIT-II: BELIEFS AND STANDARDS

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

UNIT-III: ETHICS AT WORK PLACE

Importance of work place ethics; Guidelines for managing ethics at work place; Factors influencing work place ethics; Forms of discrimination; Ethical arguments against discrimination; Types of discrimination practices and prevention of other types of harassment.

UNIT-IV: ETHICS IN MARKETING AND CONSUMER PROTECTION

Ethical issues in marketing, need for ethical behavior in marketing, social effects of advertising, factors determining advertising ethics; Consumer protection: Need for consumer protection, brief introduction about machinery for redressal of consumer grievances, ethical approaches to consumer protection.

SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

- ❖ Draw the table of ethical values as a guide to business decision making.
- ❖ List different ethical issues in present business situation
- ❖ Lay down the procedure to set ethical tone in an organisation
- ❖ Critical appraisal of portrayal of women in advertising.

BOOKS RECOMMENDED

- 1 Murthy, C.S.V : Business Ethics: Himalaya Publishing House, New Delhi
- 2 Badi, R.V & Badi, N.V : Business Ethics, Varinda Publications, Delhi
- 3 Bhalla S.K : Business Ethics & Corporate Governance, Deep & Deep Publication New Delhi
- 4 Gavai, A.K : Business Ethics, Himalaya Publication
- 5 Hundepar, S.G : Business Ethics & Human Values, Excel Books, New Delhi
- 6 Ghosh, Biswanath : Ethics in Management and Indian Ethos, Vikas Publishing House, New Delhi.
- 7 Rupami, Riya : Business Ethics and Corporate Governance, Himalaya Publishing House, New Delhi.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER II**

ECONOMICS FOR MANAGERIAL DECISIONS

(Core Course)

Course No.: BCG203
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

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

OBJECTIVE: This course aims to prepare the students to understand and analyse over a remarkable range of business issues and phenomena of decision making.

UNIT-I: INTRODUCTION

Nature, importance, role of managerial economics; Principles in managerial decision analysis; Managerial economics: A positive or normative science; Approaches to managerial decision making.

UNIT-II: MARKET DEMAND ANALYSIS

Meaning, determinants of demand, factors influencing market demand, types of demand schedule, types of demand, effect of economic slowdown on market demand.

UNIT-III: PRICING POLICY AND PROFIT POLICY

Introduction, objectives of price policy, factors determining price policy, methods of pricing; practical aspects of pricing decision; Profit policy: Reasons for controlling profits, problems in profit policy.

UNIT-IV: KNOWLEDGE BASED ECONOMY

Meaning, features, frame work of knowledge economy, K profit analysis, steps for developing K economy and constraints to the growth of K economy. Concepts, significance and components of national income, Methods of calculating national income, problems in measurements of national income.

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SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment)

- ❖ Draw a chart for approaches to managerial decisions.
- ❖ Chart out the factors influencing price policy.
- ❖ Prepare a survey report on the demand forecasting of any product.
- ❖ Discuss the process of business decision making with the help of a case study.
- ❖ Collect and present in tabular form the national income of last five years.

BOOKS RECOMMENDED

- 1 Mithani, D.M. : Managerial Economics-Theory & Application, Himalaya Publishing House Pvt. Ltd., New Delhi
- 2 Diwedi, D.N. : Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi
- 3 Gupta, G.S. : Macro-Economic-Theory & Application, Tata McGraw Hill Publishing House, New Delhi.
- 4 Vaish, M.C. : Macro-Economic Theory, Vikas Publishing House Pvt. Ltd., New Delhi
- 5 Mishra, S.K. & Puri, V.K. : Modern Macro Economic Theory, Himalayan Publishing House
- 6 Edward Shapiro : Macro-Economic Analysis, Tata McGraw Hill, New Delhi
- 7 Jhingam, M.L. & Stephen, J.K. : Managerial Economics, Vrinda Publications Pvt. Ltd. Delhi
- 8 Dingra, I.C. : Managerial Economics, Sultan Chand, New Delhi.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION

UNIVERSITY OF JAMMU

B.COM. SEMESTER II

BUSINESS MATHEMATICS II

(Elective)

Course No.: BCG204

Credits: 4

Duration: 3 Hrs.

Max. Marks = 100

Internal Assessment = 20

External Exam = 80

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

OBJECTIVE: To educate students about usage of business mathematics in taking rational business decisions.

UNIT-I: DIFFERENTIATION

Concept of limit and continuity; Derivative of a function of one variable; Derivative of some simple function by first principle; Derivative of the product of two functions, Derivative of the quotient of two functions; Derivate of algebraic, exponential and logarithmic; Derivative as a rate measure, maximum and minimum, application in business.

UNIT-II: INTEGRATION

Integration as anti-derivative process; Methods of integration by substitution, parts and using partial fractions; Definite integral and its managerial applications; Examples problems and exercises based on these concepts.

UNIT-III: PRINCIPLE OF COUNTING

Concept of factorial, principle of counting; Permutations and combinations; Permutation as arrangement; Meaning of ${}^n P_r$ and ${}^n C_r$. Simple applications in business including circular permutations.

UNIT- IV: PROBABILITY

Concept of probability, addition and multiplication; Laws of probability; Conditional probability; Bayes' theorem (statement only) with simple problem used on business situation.

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SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

A minimum of five exercises to be undertaken selecting one from each unit.

BOOKS RECOMMENDED

- 1 Dr. A K Arte & R V Prabhakar : A Textbook of Business Mathematics
- 2 Dorai Raj : Business Mathematics
- 3 Sanchethi and Kapoor : Business Mathematics
- 4 Zamiruddin & Khanna : Business Mathematics
- 5 Saha : Business Mathematics
- 6 Kavita Gupta : Business Mathematics
- 7 V K Kapoor : Linear Programming

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER II**

COMMUNICATION SKILLS

(Elective)

Course No.: BCG205
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

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

OBJECTIVE: The basic objective of this course is to develop the communication skills among students to enable them to be successful in this competitive and changing business world.

UNIT-I: LISTENING SKILLS

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

UNIT-II: CONVERSATIONAL SKILLS AND CONTROL

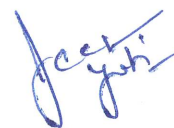
Meaning of conversational control, importance, rules governing conversational control, benefits of conversational control, problem and solution centered skills, causes and consequences of conversational failure, effect of conversation on relationship.

UNIT-III: FEEDBACK AND COUNSELING SKILLS

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

UNIT-IV: WRITING RESUME

Nature and importance of resume, components of resume, meaning of negotiation, types and process of negotiation, guidelines for developing negotiation skills, role of communication in negotiation.



BOOKS RECOMMENDED

- 1 Rao, Nageshwar & Das, Rajendra P : Communication Skills, Himalaya Publishing House, New Delhi
- 2 Ray, Reuben : Communication Today -Understanding Creative Skill, Himalaya Publishing House, New Delhi.
- 3 Raydu, C. S. : Business Communication, Himalaya Publishing House, New Delhi
- 4 Chaturvedi, P.D : Business Communication, Pearson Education, New Delhi
- 5 Meenakshi, Raman : Technical Communication, Oxford University Press
- 6 Pal, Rajinder & Korlakalli ,J.S : Essentials of Business Communication, Sultan Chand Publishers, New Delhi
- 7 Ramesh, M.S & Pattanshetti, C.C : Business Communication, S. Chand and Co, New Delhi.
- 8 Aggarwal, Rohini : Business Communication, Organisation and Management, Taxmann's Publisher, New Delhi.
- 8 Lesikar, R.V & Pettet Jr. J.D : Business Communication: Theory and Application, Tata McGraw Hill.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER II**

TAX PROCEDURE AND PRACTICE (FEDERAL FINANCE)

(Elective)

Course No.: BCG206
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

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

OBJECTIVE: To impart knowledge about functioning of federal finance in India

UNIT I: FINANCIAL ADMINISTRATION IN INDIA

Meaning and principles of financial administration, duties and powers of Comptrollers and Auditors; General preparations and enactment of budget, parliamentary control on public expenditure, public account committee, estimate committee and committee of public accounting control.

UNIT II: INDIAN FEDERAL FINANCE

Justification of federal setup, problems of federal set-up, principles of federal finance; Allocation of resources between state and central under constitution; Local finances; Fiscal policy- Meaning, objectives and critical appraisal; Brief introduction to fiscal responsibility and budget management bill-2000

UNIT III: VALUE ADDED TAX IN INDIA

Brief introduction to VAT, MODVAT, CENVAT

GST= General sales tax, GST vs. VAT

GST= Goods and services tax

UNIT IV: UNION BUDGET

Appraisal of latest budget: Salient features of latest budget, composition of revenue, composition of expenditure; Critical appraisal of the latest union budget; J&K State latest budget- Its critical appraisal.

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SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

A minimum of five exercises to be undertaken selecting one from each unit.

BOOKS RECOMMENDED

1. Public Finance in Theory & Practice by Dr. S.K.Singh, published by S.Chand & Company, New Delhi
2. Modern Economic Theory by Dr. K.K. Dewett and Sh M.H. Navalur published by Shyam Lal Charitable Trust, New Delhi (sole distributor S.Chand & Company Ltd, New Delhi)
3. Union Budget
4. Government Accounting Standards issued by the GASAB
5. Fiscal Responsibility and Budget Management Act, 2003

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER II

COMPUTER APPLICATION II (PC SOFTWARE)

(Elective)

Course No.: BCG207
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

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

UNIT I

Introduction to Operating System, its function, types (batch, multiprogramming, timesharing); Features of DOS, DOS file system, internal and external commands of DOS; WINDOWS: Anatomy of windows, windows accessories, working with files and folders, understanding the control panel, copying and moving information between windows.

UNIT II

Introduction to word processing, features of a good word processor, MS word: Basic features, starting and exiting word, creating, editing and saving a word document; Inserting pictures and symbols, working with text, creating a table, formatting documents, find and replace, working with tables, mail merge, previewing and printing documents.

UNIT III

Introduction to MS Power point, creating and saving presentations, inserting pictures, graphics & animation, inserting slides from other presentations, adding predefined shapes, animation, word Art, effects etc., rehearsing the show, notes, handouts, slide show view.

UNIT IV

Introduction to MS excel, creating spread sheets by entering text formulas and numbers; Functions and formulae in Excel, making graphs, add a data table to a chart, sorting data, conditional calculation using IF, IF.....AND, auditing a workbook, comments inserting, header and footers.

Joshi

SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment)

A minimum of five exercises to be undertaken selecting one from each unit.

BOOKS RECOMMENDED

1. Information Technology, Gurdeep Singh and Rachhpal Singh, Kalyani Publishers.
2. Computer Fundamentals, Sinha & Sinha, BPB Publications.
3. Computers Today, Suresh Kumar Basandra, Galgotia Publications
4. Fundamentals of Information Technology, Alex Leon, Mathews Leon, LeonTech World.
5. Microsoft Office 2003: The Complete Reference, Jennifer Ackerman Kettell, Guy Hart Davis, Curt Simmons, Tata McGraw Hill.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER III

CORPORATE ACCOUNTING

(Core Course)

Course No.: BCG301
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in Dec. 2026, 2027, 2028)

OBJECTIVE: To acquaint the students with the concept and methods of corporate accounting.

UNIT-I: PROFIT PRIOR TO INCORPORATION

Concept of profit prior to incorporation, procedure for ascertaining P/L prior to incorporation; Computation of time ratio, sales ratio, procedure and basis of allocation of expenses and incomes.

Computation of profit prior to incorporation as per prescribed form.

UNIT- II: BANKING COMPANIES

Meaning of banking companies, important terms in banking business – Rebate on bill discounted, statutory reserve, cash credit; Concept of non-performing assets (NPA's); Preparation of P&L A/c; Contents of schedule no. 13,14,15,16.

Preparation of B/S; Various contents of schedule no. 1 to 11; Treatment of contingent liabilities as per schedule no. 12.

UNIT-III: ACCOUNTS OF INSURANCE COMPANIES

Meaning of insurance, types of insurance, statutory and subsidiary books, important terms in insurance.

Preparation of revenue account & balance sheet of life insurance companies as per prescribed form.

UNIT—IV: ACCOUNTS OF HOLDING COMPANIES

Accounts of holding companies (Two concerns only), concept of holding & subsidiary companies, legal requirements for holding companies; Meaning of minority interest, cost of control/ capital reserve, revenue profit and capital profits.

Preparation of consolidated balance sheet as per prescribed form including treatment of unrealized profit, revaluation of assets and mutual owing.

SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

- ❖ Critically evaluate financial statements (Published) of any reputed company.
- ❖ Interaction with persons/officials concerned with LIC business.
- ❖ Comment upon the consolidated financial statement of any holding co.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

1. Jain & Narang Corporate Accounting, Kalyani Publishers, New Delhi.
- 2 Gupta R.L. and Radha Swamy : Advanced Company Accounts, Sultan Chand & Son, New Delhi
- 3 Maheshwari S.N. : Corporate Accountancy, Vikas Publishing House, New Delhi
- 4 Monga J.R. Ahuja, : Financial Accounting, Mayur Paper Books, Noida Girish and Sehagl Ashok
- 5 Shukia, M.C. Grewal : Advanced Accounts, S. Chand and Co. New Delhi T.S. and Gupta SC
- 6 Moore C.L. and Jaedicke R.K. Managerial Accounting, South Western Publishing Co., Cinnannati, Ohia
6. Tulsain, P.C Corporate Accounting, S. Chand Publication, New Delhi.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER III

INCOME TAX LAW AND PRACTICE 1

(Core Course)

Course No.: BCG302
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in Dec. 2026, 2027, 2028)

OBJECTIVE: To impart knowledge about basic concepts pertaining to theory and practice of income tax

UNIT I: BASIC TERMS

Assessment year, previous year; Assesses: Deemed assesses, assesses in default, residential status, Person; Income: Capital receipts and revenue receipts, capital expenses vs. revenue expenses, capital losses vs. revenue losses, exempted incomes.

UNIT II: SALARY

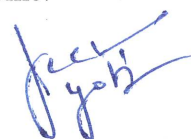
Taxability of provident fund- Public, statutory, superannuation and recognized and unrecognized provident fund; Allowances- Exempted, fully and partially taxable; Perquisites- Exempted, taxable in all cases, taxable in specified cases; Profits in lieu of salary; Computation of gross salary, deductions out of gross salary, computation of income from salary.

UNIT III: HOUSE PROPERTY

House Property- Concept of annual rental value, MRV, FRV, ERV, standard rent, treatment of unrealized rent, vacancy, interest on loan- post & pre-construction period interest, deduction U/S24, computation of income from 'let out' and 'self-occupied house'.

UNIT IV: GAINS FROM BUSINESS AND PROFESSION

Deductions allowed u/s 30 to 44A, expenses expressly disallowed, treatment of depreciation, computation of taxable business income, computation of professional income.



SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment

Assignments)

- ❖ Enable the students to compute income under various heads.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

1. Income Tax Law & Accounts by Dr H C Meharotra and Dr S P Goyal : Sahitya Bhavan Publications.
2. Income tax Law and Practice by V.P.Gaur & D.B. Narang: Kalyani Publishers.
3. Direct taxes Law and Practices by V.K. Singhania & Kapil Singhania- Taxman publication.
4. Income tax Law and Practices by Mahesh Chandra, D.C. Shukla, K.A.Mahajan, M.A. Shah – Pragati publication, New Delhi.
5. Conceptual clarity on Income Tax & Wealth Tax by Arvind Tuli & Dr. Mrs. Neeru chadda – Kalyani Publication, New Delhi

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER III

BUSINESS LAW

(Core Course)

Course No.: BCG303
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in Dec. 2026, 2027, 2028)

OBJECTIVE: The basic objective of this course is to provide knowledge about Business Laws.

UNIT-I: LAW OF CONTRACT-I

Contract - Definition and essential elements of a valid contract; Kinds of Contract – Void, voidable, valid, express, Implied, executed executory unilateral and bilateral contract; Offer – definition, legal rules as to offers; Acceptance – Definition, legal rules as to acceptance; Free consent - Definition, legal implications of coercion, undue influence, fraud, misrepresentation and mistake.

UNIT-II: LAW OF CONTRACT-II

Consideration— Definition, legal rules as to consideration.
Capacity to contract – Contract with minor, contract with persons of unsound mind, persons disqualified from contracting by law; Discharge of contract; Remedies for breach of contract.

UNIT-III: – SPECIAL CONTRACTS – I

Bailment and pledge – Bailment definition, rights and duties of bailor and bailee, rights and obligation of finder of lost goods; Pledge – Definition, rights and duties of pawnor and pawnee; Indemnity and guarantee – Contract of indemnity, definition, rights of indemnity holder when sued and rights of indemnifier; Contract of guarantee - Definition, features, rights and liability of surety;

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UNIT IV: SPECIAL CONTRACTS – II

Sales of goods act – Contract of sales of goods, essential of contract of sale, sale and agreement to sell, rights of an unpaid seller. Conditions and warranties – Difference between condition and warranty, implied conditions and warranties; Unpaid seller – Meaning and rights of unpaid seller against goods and buyer.

SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment)

- ❖ Enable students to understand provision of law with the help of case studies.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

- 1 Bulchandani, K.R. : Business Law for Management, Himalaya Pub. House, New Delhi.
- 2 Chawla and Garg : Business Law, Kalayani Publishers, New Delhi
- 3 Kapoor N.D : Business Law, Sultan Chand & Sons, New Delhi
- 4 Gulshan J.J : Business Law Including Company Law, New Age International Publisher
- 5 Kuchhal M.C. : Business Law, Vikas Publication
- 6 Singh Avtar : The Principles of Mercantile Law, Eastern Book Company, Lucknow
- 7 Maheshwari & Maheshwari : Business Law, National Publishing House, New Delhi
- 8 Chadha P.R. : Business Law, Galgotia Publishing Company, New Delhi
- 9 Khergamwala J.S. : The Negotiable Instruments Act, N.M Tripathi Pvt, Ltd, Mumbai
- 10 Bhushan Bharat, Abbi Rajni : Business & Industrial Law, Sultan Chand, New Delhi

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER III**

ENTREPRENEURSHIP FOR SMALL BUSINESS

(Elective)

Course No.: BCG304
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in Dec. 2026, 2027, 2028)

OBJECTIVES: To provide exposure to the students regarding entrepreneurial culture so that they can set and manage their own small units.

UNIT – I: INTRODUCTION TO ENTREPRENEUR AND ENTREPRENEURSHIP

Entrepreneur: Meaning, characteristics of an entrepreneur, role, task, personality traits; Types of entrepreneurs; Entrepreneur Vs. professional manager.

Entrepreneurship- Concept, factors responsible for emergence of entrepreneurship, relevance of entrepreneurship in career growth; Entrepreneurship development in other countries of the world. Women entrepreneurs.

UNIT – II: ENTREPRENEURIAL BEHAVIOUR AND ENTREPRENEURIAL DEVELOPMENT PROGRAMME

Entrepreneurial behaviour- Definition, characteristics; Reasons for promoting entrepreneurs; Difference between entrepreneur and intrapreneurs; Psycho- theories (Maslow and McClelland – Achievement motivation).

Definition and objectives of EDPs, features of a sound EDP; Role of state in fostering entrepreneurial development; Role of NSIC, SSIC & DICs in entrepreneurship development.

UNIT III: PROJECT ANALYSIS AND FINANCIAL ANALYSIS

Concept of project and classification of project; Project report; Project design; Project appraisal. Financial analysis: Ratio analysis, break even analysis, profitability analysis, social cost benefit analysis; Budget and planning process.

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UNIT – IV: ENTREPRENEURSHIP AND SMALL SCALE INDUSTRIES

SSIs – Conceptual frame work, definition of SSI undertaking, SSI policy statement - 1991; Latest policy measures of the Govt. of India for SSI sector; Challenges before small scale industries in the era of globalisation ; Small business as a seed bed of entrepreneurship. Export potential of small units; TQM in SSIs – Concept, process; Brief introduction to International Standard Organisation (ISO)

SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment)

- ❖ Help students in the preparation of a project report to start SSI unit.
- ❖ Draw a format of a business plan.
- ❖ Discuss with students success stories of woman entrepreneur in Jammu region.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

1. Agarwal ,Punam and Kaur ,Amandeep : Entrepreneurship and Small Business, S. Pub.Vikas & Co. New Delhi.
2. Desai ,Vasant : Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.
3. Gupta,C.B. :Entrepreneurial Development in India, Sultan Chand Publishers, New Delhi
4. Gupta,C.B. & Khanka, S.S. : Entrepreneurship and Small Business Management, Sultan Chand Publishers, New Delhi
5. Sontaki,V.C. : Project Management, Himalaya Publication, New Delhi.
6. Swami, Gupta & Varshna : Economic and Business Environment, R.B.D, Publication, Jaipur
7. Chopra & Tiwari: : Principles of Business Management and Entrepreneurship, Sun Publication, New Delhi.
8. Sudha,G.S. : Fundamentals of Entrepreneurship; Ramesh Publication, Jaipur
9. Tandon, B.C : Environment and Entrepreneur, Chug Publication, Allahabad.
10. Holt: : Entrepreneurship – New Venture Creation, Prentice Hall of India, New Delhi.
11. Padey, I.M: : Venture Capital – The Indian Experience,Prentice Hall of India, New Delhi.

12. Chandera,Prasanna: : Project Preparation, Appraisal & Implementation,
Tata McGraw Hill, New Delhi.
- 13 Saini,J.S. & Dhameja, S.K. : Entrepreneurship and Small Business.
International Publications (P) Ltd.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER III**

TAX PROCEDURE AND PRACTICE (SERVICE TAX AND VAT)

(Elective)

Course No.: BCG305
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in Dec. 2026, 2027, 2028)

OBJECTIVES: To impart knowledge of the basic principles underlying the substantive provisions of service tax and value added tax laws to the students.

UNIT 1

Service Tax: Background, statutory provisions, taxable services, valuation, administrative mechanism and procedural aspects, rate and computation of tax; collection of service Tax.

UNIT II

Introduction to VAT: Features of VAT, merits of VAT, demerits of VAT, VAT in India. Different definitions under the Act: Business, Dealer, Declared Goods, goods, Manufacturer, Person, Purchase price, Sale price, Tax Free Goods, Who is liable to pay tax under M-VAT Act, Rates of Taxes.

UNIT III

Registration Procedure under the VAT Act; Application for registration; Grant of registration certificate; Cancellation certificate of registration; Types of dealers: Various types of dealers under VAT; Unregistered dealer, Composite Dealer, Registered Dealer, Regular Dealer.

UNIT IV

Computation of tax liability under VAT, Computation of Tax liability of composite dealer, Unregistered dealer, Regular Dealer and Registered Dealer under VAT Act.

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SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

- ❖ Enable students to understand the various concepts with the help of case studies.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

- 1) Income Tax VAT & Service Tax- T. N. Manoharan: Snow White Publication
- 2) Tax Laws-ICSI, New Delhi(www.icsi.edu,www.icaai.org)

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER III

COMPUTER APPLICATIONS III (DATABASE MANAGEMENT SYSTEM)

(Elective)

Course No.: BCG306
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in Dec. 2026, 2027, 2028)

OBJECTIVES: To impart knowledge about database management system.

UNIT I

Concept of data, information, database, data management system, traditional file processing approach and its limitations; Database approach and its advantages, components of DBMS, instance, schemas and sub schemas.

UNIT II

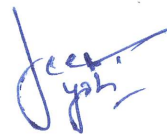
Three level architecture of DBMS; Data independence, DBA and his/her responsibilities; Database language: Data Definition Language (DDL), Data Manipulation Language (DML) and Data Control Language (DCL); Data dictionary, types of DBMS.

UNIT III

Data models: Hierarchical, network and relational data models (their operations, advantages and disadvantages); E-R Model; Data integrity; Relational keys: Types of keys; Relational Integrity rules.

UNIT IV

Database normalization: Objectives of normalization, functional dependence, fully functional dependence, other functional dependencies; Normal forms: 1NF, 2NF, 3NF, BCNF. SQL: An overview, DDL, DML, DCL & TCL statements, embedded SQL statements, single row and group functions, constraints.



SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

A minimum of five exercises to be performed selecting one from each unit.

BOOKS RECOMMENDED

1. Parteek Bhatia, Gurvinder Singh, Simplified Approach to DBMS, Kalyani Publishers.
2. Singh, Database Systems: Concepts, Design & Applications, Pearson Education.
3. Abraham, Silberschatz, H.F. Korth and S. Sudarshan: Database System Concept, Mcgraw Hill Publication.
4. Elmasri and Navathe, Fundamentals of Database Systems, Benjamin/Cummings Publishing Co. Inc.
5. Bipin, C. Desai, "An Introduction to Database Management System".
6. Date, C.J., "An Introduction to Database system", Narosa Publishing House.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER IV

ADVANCE CORPORATE ACCOUNTING
(Core Course)

Course No.: BCG401
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

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

OBJECTIVE: To acquaint the students with the concept and methods of corporate accounting.

UNIT I: VALUATION OF GOODWILL

Valuation of goodwill-Meaning, need, factors affecting goodwill; Methods of valuation of goodwill. Computation of goodwill by simple and weighted average method, super profits method, capitalization method, and annuity method.

UNIT II: VALUATION OF SHARES

Meaning of shares, different types of shares, needs for valuation of shares, methods of valuation of shares. Computation of value of equity shares by net worth method/ net assets backing method, yield method & fair value method.

UNIT III: LIQUIDATION OF THE COMPANIES

Meaning of liquidation, modes of liquidation; Concept of contributory; Various types of creditors, calculation of liquidator's remuneration; Preparation of statement of affairs as regards creditors and contributors; Liquidator's final statement of account.

UNIT IV: ALTERATION OF SHARE CAPITAL & INTERNAL RECONSTRUCTION

Meaning of internal reconstruction; Procedure for reducing the share capital, scheme of internal reconstruction & various steps involved in the process of internal reconstruction; Journal entries to effect the scheme of reconstruction & balance sheet after reconstruction.

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SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

- ❖ Clarify the reasons compelling a company to resort to internal reconstruction.
- ❖ Help the students in solving numerical problems relating the topics specified above.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

1. Jain & Narang Corporate Accounting, Kalyani Publishers, New Delhi.
- 2 Gupta, R.L. and Swamy,Radha : Advanced Company Accounts, Sultan Chand & Son, New Delhi
- 3 Maheshwari ,S.N.: Corporate Accountancy, Vikas Publishing House, New Delhi
- 4 Monga ,J.R. Ahuja: Financial Accounting, Mayur Paper Books, Noida Girish and Sehgel Ashok
- 5 Shukia, M.C. Grewal: Advanced Accounts, S. Chand and Co. New Delhi T.S. and Gupta SC
- 6 Moore, C.L. and Jaedicke, R.K. Managerial Accounting, South Western Publishing Co., Cinnannati, Ohia
- 7 Tulsain, P.C Corporate Accounting, S. Chand Publication, New Delhi.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

Note for paper setter: At least one numerical question from each unit

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER IV

INCOME TAX LAW AND PRACTICE II

(Core Course)

Course No.: BCG402
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

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

UNIT I: CAPITAL GAINS

Meaning of capital assets; Short term and long-term capital gain and loss, computation of capital gain, indexing of cost of acquisition and improvement.

Deductions u/s 54, 54B, 54D, 54EC, 54ED, 54F

Income from Other Sources: Computation of general income u/s 56(1) and specific income u/s 56(2), and grossing up of income falling under other sources, interest on securities, types of securities.

UNIT II: Set off and carry forward of losses, aggregation of income, deductions from gross total income for individuals, HUF's and firms

UNIT III: Assessment of individuals and H.U.F including computation of tax liability.

UNIT IV: Assessment of firms and association of persons. including computation of tax liability

SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

- ❖ Create deep understanding of all concepts specified in the syllabus.
- ❖ Enable the students in computing income and tax liability of various assesses as specified above.

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BOOKS RECOMMENDED

1. Income Tax Law & Accounts by Dr H C Meharotra and Dr S P Goyal : Sahitya Bhavan Publications.
2. Income tax Law and Practice by V.P.Gaur & D.B. Narang: Kalyani Publishers.
3. Direct taxes Law and Practices by V.K. Singhania & Kapil Singhania- Taxman publication.
4. Income tax Law and Practices by Mahesh Chandra, D.C. Shukla, K.A.Mahajan, M.A. Shah – Pragati publication, New Delhi.
5. Conceptual clarity on Income Tax & Wealth Tax by Arvind Tuli & Dr. Mrs. Neeru chadda – Kalyani Publication, New Delhi

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER IV

CORPORATE LAWS

(Core Course)

Course No.: BCG403
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

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

OBJECTIVE: The basic objective of this course is to provide the knowledge of concepts of corporate laws to the students.

UNIT-I: INTRODUCTION TO CORPORATE LAW

Meaning and features of a company; Stages in formation of company, Types of companies, Difference between private and public company, Conversion of private company into public company, special privileges of a private company; Concept of lifting of corporate veil.

UNIT-II: DOCUMENTS

Memorandum of Association – Meaning, contents and procedure for alteration of memorandum of association, Doctrine of Ultra Vires, Articles of Association – Meaning, contents and its alteration, Doctrine of indoor management Prospectus - Meaning and contents.

UNIT-III: APPOINTMENT OF DIRECTORS

Appointment of directors; qualifications, powers, duties and liabilities of directors; legal provisions relating to remuneration.

UNIT-IV: MEETINGS & WINDING UP OF A COMPANY

Meaning, essentials of a valid meeting; Legal provision pertaining to statutory meeting, annual general meeting and extra ordinary general meeting; Resolution – Meaning, legal provision pertaining to ordinary, special and resolution requiring special notice; Winding up of a company –Meaning and modes of Winding company.

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SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

- ❖ Enable students to understand various provision of law with the help of case studies.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

- 1 Chawla and Garg : Company Law, Kalyani Publisher, New Delhi
- 2 Kapoor ,N.D : Elements of Mercantile Law, Sultan Chand Publications.
- 3 Gogna.,P.P.S.. : A Text Book of Company Law ,Sultan Chand Publications
- 4 Singh, Harpal : Indian Company Law, Galgotia Publishing Company
- 5 Kapoor ,N.D : A Book of Company Law, Sultan Chand Publications
- 6 Bagrial, A.K : Company Law, Vikas Publishing House, New Delhi

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER IV

BUSINESS ENVIRONMENT

(Elective)

Course No.: BCG404
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

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

OBJECTIVE: The basic objective of this course is to familiarise the students with the nature and dimensions of business environment causing impact on managerial decisions.

UNIT 1: INTRODUCTION

Concept of business environment; Types of environment (Environmental factors); Techniques for environmental analysis; Steps in environmental forecasting.

UNIT II: SOCIAL & ECONOMIC ENVIRONMENT

Meaning of Social responsibility of business; Areas of Social responsibility of business; Social audit – Concept and importance; Capitalism- Features, merits and demerits; Socialism- Features, merits and demerits; Mixed economy- Features, merits and demerits;

UNIT III: FINANCIAL ENVIRONMENT

Money market – Concept and constituents; Capital market – Concept and constituents; Factors contributing to the growth of capital market in India; Stock exchange – Concept and functions; SEBI – objectives and functions

UNIT IV: GOVT. POLICIES – RELATED ENVIRONMENT

Fiscal policy – Objectives and instruments; New industrial policy of 1991 and its rationale; Monetary policy – Objectives and instruments of credit control

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SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

- ❖ Create awareness amongst students about Social Responsibility business.
- ❖ Familiarize the students with the functioning of NSE and BSE.
- ❖ Critical appraisal of instruments of credit control being used by the GOI.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

1. Cherunilam, Francis : Business Environment: Himalaya Publishing House
Mumbai.
2. Ashwathappa : Business Environment: Himalaya Publishing House
Mumbai.
3. Rosy, Joshi & Kappor, Sangam : Business Environment, Kalyani Publishers,
New Delhi.
4. Kazmi, Azhar : Business Policy and Strategic Mgt.
McGraw-Hill publishing Co. Ltd. New Delhi.
5. Dhar, P.K. : Indian Economy & It Growing Dimensions:
Kalyani Publishers, New Delhi.
6. Khan, M.Y. : Indian Financial System, Tata McGraw-Hill
Publishing Co. Ltd. New Delhi.
7. Machiraju, H.R. : Indian Financial System, Vikas Publishing
House, New Delhi.
8. Paul, R.R. : Money Banking and International Trade,
Kalyani Publishers, New Delhi.
9. Michael, V.P. : Business Policy and Environment, S. Chand and
Co. Ltd., New Delhi.
10. Mishra and Puri : Indian Economy, Himalaya Publishing House,
Mumbai.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER IV

TAX PROCEDURE AND PRACTICE (CENTRAL EXCISE & CUSTOMS DUTY)

(Elective)

Course No.: BCG405	Max. Marks	= 100
Credits: 4	Internal Assessment	= 20
Duration: 3 Hrs.	External Exam	= 80

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

OBJECTIVE: To impart knowledge about central excise and custom duty

UNIT – I

Nature & meaning of Central Excise; Distinction between Central excise and Central sales Tax; Law relating to Central excise; Important definitions.

Classification of goods in Central Excise; General principles of classification; Valuation of excisable goods; Valuation rules; Exemption from assessable value.

UNIT – II

Computation of Central excise duty; MRP based valuation; Appeals & revision, collection & refund, penalties & prosecution removal of goods for exports.

UNIT – III

Customs duty – Introduction, meaning nature & scope; Important definition; Types of custom duty.

Procedure of import & export; Export promotion scheme; Types of import; Cargo, baggages & stores.

UNIT – IV

Custom duty - Valuation rules; Meaning & interpretation of transaction value; Computation of assessable value; Calculation of customs duty payable.

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SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

- ❖ Enable students to understand the various concepts with the help of case studies.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

1. Central Excise by R.Krishnan,R.Parthasarthy
2. Handbook of Central Excise and Taxation by Thakur Shailender Nath
3. Custom Tariff 2012-13

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION

UNIVERSITY OF JAMMU

B.COM. SEMESTER IV

COMPUTER APPLICATIONS IV (WEB DESIGNING TOOLS & TECHNIQUES)

(Elective)

Course No.: BCG406

Credits: 4

Duration: 3 Hrs.

Max. Marks = 100

Internal Assessment = 20

External Exam = 80

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

OBJECTIVE: To impart knowledge about central excise and custom duty

UNIT – I

Anatomy of Internet Explorer, web page, viewing source code of a web page, Introduction to HTML, HTML tags, structure of HTML document, Text formatting, Lists: Ordered List, Unordered list, nested lists, HTML character entities, logical styles, physical styles, nested tags.

UNIT – II

HTML hyperlinks, linking to another site with anchor element, types of hyperlinks, creating e mail link, adding image, image attributes, images as links, absolute Vs. relative pathnames, image maps, creating a table, table caption, table attributes, spanning cells across rows and columns, nested tables.

UNIT – III

HTML Frames, creating links between frames, nested frameset, advantages of using frames, HTML forms, attributes of form tag, adding form controls, button controls, file upload control, creating buttons using images, embedding files using <embed> and <object> elements.

UNIT – IV

Introduction to Cascading Style Sheet, Using CSS in HTML DOCUMENTS, Linking and Embedding of CSS in html documents, Properties of CSS, inline styles, internal & external styles sheets, CSS comments, CSS properties, <DIV> & elements. Introduction to Javascript, advantages of Javascript, its variables, operators and expressions, dialog boxes, conditional and loop control statements, functions, strings and mathematical functions.

BOOKS RECOMMENDED

1. Rick Darnell "HTML 4", Techmedia.
2. Tauber, "Mastering Front Page 2000" BPB.
3. James Jaworski, ' Making Java Script and JSCRIPT', BPB Publications.
4. HTML Complete: BPB Publisher.
5. I. Bayross, Web Enable Commercial Application Development Using HTML., DHTML, Javascript, Pen CGI, BPB Publications.
6. T.A. Powell, Complete Reference HTML, TMH.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION

UNIVERSITY OF JAMMU

B.COM. SEMESTER V

COST ACCOUNTING

(Core Course)

Course No.: BCG501
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in Dec. 2027, 2028, 2029)

OBJECTIVE: To provide knowledge to students about use of accounting data for cost ascertainment, cost control and managerial decision making.

UNIT – I: INTRODUCTION

Cost Accounting- Meaning, scope, objectives and limitations; Difference between cost and financial accounting; Items excluded from cost accounts; Costing as an aid to management.

Numerical: Preparation of cost sheet and tender (Quotation)

UNIT – II: ACCOUNTING FOR MATERIALS

Meaning and classification of materials; Meaning and objectives of store keeping;

Numerical: Requisitioning for stores – Calculation of Re- ordering level and economic Ordering Quantity (Formula Method Only)

Methods of valuing material issues – FIFO, LIFO, simple average Cost and weighted average cost method.

UNIT – III: ACCOUNTING FOR LABOUR AND OVERHEADS COST

Idle time- Meaning and causes; Methods of wage payment; Overheads – Meaning and difference between overhead allocation and apportionment; Meaning and causes of under and over absorption of overheads;

Numerical: Methods of absorption of overheads – Direct labour hour rate and machine hour rate.

UNIT – IV: METHODS OF COSTING

Contract costing – Meaning and types of contracts; Concept of Retention money and work in progress;

Process Costing – Meaning and features; Concepts of normal & abnormal wastage and abnormal gain;

Numerical: Preparation of contract Accounts; Preparation of process accounts with normal process loss, abnormal process loss and abnormal gain.

SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment)

- ❖ Enable students to clearly identify elements of cost.
- ❖ Make students able to prepare cost sheet and tender.
- ❖ Create clear understanding about issues relating to materials.
- ❖ Create clear understanding in the minds of students about the calculation of labour and machine hour rate.
- ❖ Teach the preparation of contract and process accounts as per specifications mentioned in the syllabus.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

- 1 Narang ,K.L & Jain ,S.P. : Cost Accounting: Theory and Practice, Kalyani Publishers, New Delhi.
- 2 Khan & Jain : Cost Accounting, Tata McGraw, New Delhi
- 3 Jain ,I. C & Nigam, B.M.L : Cost Accounting Principles and Practice, Prentice Hall of India, New Delhi.
Cost Accounting, Pub. S. Chand & Co. Ltd, New Delhi.
- 4 Pillai, R.S.N. and Bhgavati, V.
- 5 Iyengar, S.P. : Cost Accounting, Sultan Chand & Sons, New Delhi
- 6 Pareek, Govid & Khandelwal, M.C : Cost & Management Accounting, RBD Professional Publication, Jaipur
- 7 Made ,Gowda : Cost Accounting, Himalaya Publishing House, New Delhi.

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8 Rathnam, P.V.

: Cost Accounting- Theory, Problems and
Solutions, Himalaya Publishing House, New
Delhi

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER V

BUSINESS STATISTICS

(Core Course)

Course No.: BCG502
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in Dec. 2027, 2028, 2029)

OBJECTIVE: The basic objective of this course is to make students aware of the importance of business statistics in solving business problems.

UNIT-I: INTRODUCTION & ANALYSIS OF QUANTITATIVE DATA

Meaning, scope, importance and limitation of statistics measures of central tendency Arithmetic mean (Simple & weighted) Median, Quartiles, Deciles, Percentiles, Mode; Merits, demerits and uses of mean, median & mode; Requirements of a good average.

UNIT –II: MEASURES OF DISPERSION

Range, semi-inter quartile range, Quartile deviation, Mean deviation, Standard deviation and their coefficients, Coefficient of variation & skewness – Karl Pearson's, Bowley's and Kelly's coefficient of skewness.

UNIT- III: INDEX NUMBERS

Meaning and uses of Index numbers; Methods of construction of index numbers-Unweighted Indices - Simple aggregative method, simple average of price relative method, Weighted Indices-Laspeyre's method, Paasche's method, Fisher's ideal index number including time and factor reversal tests; Cost of living index: Aggregative expenditure method and family budget method.

Prof. J. J. J.

UNIT- IV: CORRELATION AND REGRESSION

Correlation-Meaning, types & importance; Methods of studying correlation Karl Pearson's coefficient of correlation, Rank correlation and concurrent deviations, (Ungrouped data only), probable error and interpretation of data. Regression analysis: Meaning & objectives; Regression lines, Regression equation of X on Y and Y on X (Ungrouped data only)

SKILL DEVELOPMENT (Specimen for Class room Teaching and Internal Assessment Assignments)

- ❖ To develop the practical knowledge about simple average and positional average amongst the students.
- ❖ State the practical importance of measure of dispersion
- ❖ Construct index numbers taking examples from real life situations
- ❖ Find the practical utility of correlation and regression.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

1. Gupta, S.C : Fundamentals of Statistics, Himalaya Pub., New Delhi
2. Hans, Gupta & Aggarwal : Business Statistics, Kalyani Publishers, New Delhi
3. Gupta, S.C & Gupta, M.P. : Business Statistics, Sultan Chand Pub., New Delhi
4. Tulsain & Jhunjnawalla : Business Statistics, S.Chand Pub., New Delhi
5. Chandan, J.S. : Statistics for Business and Economics, Vikas Pub., New Delhi
6. Sancheti and Kapoor : Statistics, S.Chand, New Delhi
7. Elhance, D.N. : Principles of Statistics, Kitab Mahal, New Delhi
8. Gupta, S.P : Statistical methods, S. Chand Pub. New Delhi

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NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER V**

CONTEMPORARY MANAGEMENT

(Core Course)

Course No.: BCG503
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in Dec. 2027, 2028, 2029)

OBJECTIVE: The basic objective of this course is to provide knowledge about contemporary issues in the business management & organization.

UNIT-I: APPROACHES TO MANAGEMENT AND GLOBALISATION

Approaches to management; Contingency approach to management; Quantitative approach to management; Behavioral approach to management and modern approach to management.

Globalization of management, changing profile of business environment, Managerial functions in global business.

UNIT-II: KNOWLEDGE MANAGEMENT

Concept, strategies, framework and tools of Knowledge Management; KM practices; six sigma- Concept, steps involved in launching six sigma and benefits derived.

UNIT-III: MANAGEMENT OF CHANGE

Concept of change, nature of change, factors affecting change; Human response to change- Causes for resistance to change, overcoming resistance to change, conditions favoring change management.

UNIT-IV: MANAGEMENT OF CONFLICT AND STRESS MANAGEMENT

Concept and features of conflict, changing scenario of conflict, functional and dysfunctional conflict, stages of conflict, types of conflicts, styles of conflict resolution.

Meaning and nature of stress, techniques to manage stress.

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SKILL DEVELOPMENT (Guidelines for Class Room Teaching and Internal Assessment Assignments)

- ❖ Create clear understanding of various approaches to management amongst the students
- ❖ Create clear understanding of tools of k- management.
- ❖ Expose students to various type of conflicts that get created in an organization.
- ❖ Teach the student various ways to handle stress.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

- 1 Rao, P. Subha : Management & Organisational Behaviour, Himalaya Publishing House, New Delhi
- 2 Rao, V.S. P & Krishna, V. Harri : Management-Text and Cases, Excel Book Pub., New Delhi
- 3 Singh, P. Kour, R. and Singh, H : Principals of Management, Kalyani Publishers, New Delhi.
- 4 Prasad, L.M : Management –Theory and Practice, Sultan Chand, New Delhi
- 5 Koontz : Principles of Management, Tata McGraw Hill,
- 6 Chandan, J.S : Management Concepts and Strategies, Vikas Publications, New Delhi
- 7 Gupta, S.K. and Joshy, R : Human Resource Management, Kalyani Publishers, New Delhi.
- 8 Robbins & Coulter : Management, Prentice Hall of India, 8th Edition.
- 9 Robbins S.P & Decenzo David A. : Introduction of Management Science: Essential Concepts and Applications, Pearson Education. Knowledge Management, Pub. Pearson Education, New Delhi.
- 10 Awad Elias M, Ghaziri Hassan M.

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NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER V

**ECONOMIC REGULATIONS OF DOMESTIC AND FOREIGN EXCHANGE
MARKETS**
(Elective)

Course No.: BCG504
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in Dec. 2027, 2028, 2029)

UNIT I: INDUSTRIES DEVELOPMENT REGULATION

An overview of current Industrial Policy; Regulatory mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act., 2006.

UNIT II: CONSUMER PROTECTION ACT 1986

The Consumer Protection Act, 1986: Definitions; Restrictive Trade Practice, Unfair Trade Practice; Central Consumer Protection Council, State Consumer Protection Councils and the District Consumer Protection Council, Power of and procedure application to the National Commission.

UNIT III: THE COMPETITION ACT, 2002

Definitions: Acquisition, Agreement, Cartel, Consumer, Enterprise, Goods Person, Price, Service, Trade. Prohibition of agreements, Anti-competitive agreements, Abuse of Dominant Position, Combination, Regulation of Combinations. Competition Commission of India: Establishment of Commission, Composition of Commission, Term of office of Chairperson and other members, Duties, powers and functions of Commission.

UNIT IV: FEMA, 2000

Definitions - Authorized person, Capital account Transaction, Current account transaction, Foreign exchange, Person, Person resident in India, Repatriate to India; Current legal framework of FEMA 2000, Scope of FEMA 2000;

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Regulation and management of foreign exchange: Dealing in foreign exchange, holding of foreign exchange, current account transactions, capital account transactions.

SKILL DEVELOPMENT (Guidelines for Class Room Teaching and Internal Assessment Assignments)

- ❖ Enable students to understand the various provisions of law with the help of case studies.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

1. J. P. Sharma, Sunaina Kanojia, Economic Regulations of Domestic And Foreign Exchange Markets, Ane Books Pvt Ltd, New Delhi
2. R.G. Lipsey & K.A. Chrystal- Principles of Economics, Oxford Univ. Press.
3. Taxmann's Students Guide to Economics Laws, Taxman Allied Services Pvt. Ltd, New Delhi.
4. Taxman's, Consumer Protection Law Manual with Practice Manual, Taxmann Allied Services Pvt. Ltd., New Delhi.
5. Suresh T. Viswanathan, Law & Practice of Competition Act. 2002, Bharat Law House, New Delhi.
6. Study Material Economic and Labour Laws (Paper 5) – The Institute of Company Secretaries of India.

Note: Latest edition of text book may be used.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

CENTRE FOR DISTANCE AND ONLINE EDUCATION

UNIVERSITY OF JAMMU

B.COM. SEMESTER V

TAX PROCEDURE AND PRACTICE (TAX PLANNING & MANAGEMENT)

(Elective)

Course No.: BCG505

Credits: 4

Duration: 3 Hrs.

Max. Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in Dec. 2027, 2028, 2029)

OBJECTIVE: To impart knowledge about various techniques of tax planning to minimize cost and improving business profitability.

UNIT 1

Concept of tax planning: Meaning, scope, importance, objectives of tax planning.

UNIT II

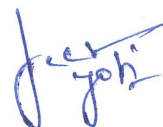
Areas of tax planning: Ownership aspect, activity aspects & locational aspects, nature of the business & tax planning.

UNIT III

Tax planning and setting up new business: Deductions available to new industrial undertaking;
Special tax provisions: Tax provisions relating to free trade zones, infrastructure sector & backward areas.

UNIT IV

Tax management: Introduction, difference between tax planning and tax management; Areas of tax management, return of income and assessment, penalties and prosecutions, appeals and revisions.



SKILL DEVELOPMENT (Guidelines for Class Room Teaching and Internal Assessment Assignments)

- ❖ Enable students to understand the various concepts with the help of case studies.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

1. Corporate Tax Planning and Management, S.C. Mehrotra and Dr. S.P. Goyal, Sahitya Bhavan Publication, Agra.
2. Corporate Tax Planning, Monika Duggal, R.B.S.A. Publication, 340, Chaura Rasta, Jaipur.
3. Corporate Tax Planning Handbook, R.N. Lakhotiya and Subhash Lakhotiya, Vision Books Pvt. Ltd., 24 Feroz Gandhi Road, Lajpath Nagar, III New Delhi, India.
5. Direct Taxes: Law and Practice Singhania V.K., Taxman's Publication, New Delhi.
6. Direct Tax Planning and Management: Vinod K. Singhania, Taxman's Publication, New Delhi.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER V**

COMPUTER APPLICATIONS (COMPUTER NETWORKS AND INTERNET)

(Elective)

Course No.: BCG506
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in Dec. 2027, 2028, 2029)

OBJECTIVE: To impart knowledge about computer networks and internet among students.

UNIT I

Computer networks, networking components, advantages of computer networks, types of networks: LAN, MAN, WAN, internet, intranet, extranet; Network topologies: Bus, star, ring, tree, mesh, hierarchical.

UNIT II

Data communication, data communication signals: analog, digital, data transmission, analog and digital transmission, modulation, demodulation transmission modes: Simplex, Half Duplex, Full Duplex, channel speed, bit rate and baud rate.

UNIT III

Connection oriented networks, connectionless service/Broadcast network, switching and its types, multiplexing and its types, Network protocols, TCP/IP, FTP, how FTP works, Telnet, features of Telnet, advantages and disadvantages of FTP and Telnet.

UNIT IV

www, http, web browser, different web browsers, search engine, its working, web directory, difference between search engine and web directory, proxy server, advantages and disadvantages of using proxy servers, connecting internet using proxy server; Internet, types of internet connections, hardware and software requirements for internet connection, advantages and disadvantages of internet, uses of internet, e mail, email protocols, address book, signature and file attachment, SPAMS.

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SKILL DEVELOPMENT (Guidelines for Class Room Teaching and Internal Assessment Assignments)

A minimum of five exercises to be undertaken from above said course selecting at least from one unit.

BOOKS RECOMMENDED

1. Ata Elahi, Mehran Elahi, Data Network and Internal Communication Technology, Cengage.
2. Behrowz A. Forouzan, Data Communication and Networking.
3. Andrew S. Tahanbaum, Computer Network.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER VI**

**ADVANCED MANAGEMENT ACCOUNTING
(Core Course)**

Course No.: BCG601
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in May 2030, 2031, 2032)

OBJECTIVE: To acquaint the students with the knowledge of cost accounting and management accounting methods and technique to take optimal managerial decisions.

**UNIT – I: MANAGEMENT ACCOUNTING AND WORKING CAPITAL
MANAGEMENT**

Meaning and importance of management accounting and its limitation, distinguish between management accounting, cost accounting & financial accounting. Meaning and uses of working capital. Factors determining working capital requirement. Computation of working capital requirement of a concern.

UNIT-II: COST VOLUME PROFIT ANALYSIS

Meaning of marginal cost and marginal costing; Marginal costing Vs absorption costing; Assumptions of marginal costing; Advantages and limitations of marginal costing; Profit Volume Ratio- Meaning and importance; Breakeven point- Meaning and its uses; Managerial applications of marginal costing- Pricing decision, profit planning, make or buy decision, selection of profitable sales mix; Numerical problems on Cost- Volume- Profit analysis.

UNIT-III: ACCOUNTING FOR VARIANCE

Meaning of standard costing; Difference between standard costing and estimated cost; Merits and demerits of standard costing; Calculation of material variances- Cost, price, usage, mix and yield variances; Calculation of labour variances- cost, rate, efficiency, mix and idle time variance.

UNIT-IV: CASH FLOW ANALYSIS

Meaning of cash flow statement; classification of cash flow; Comparison between fund flow and cash flow; Uses and significance of cash flow statement; limitation of cash flow statement.

Meaning of budget and its features.

Preparation of cash flow statement using AS-3 (Revised)

Preparation of cash budget.


SKILL DEVELOPMENT (Guidelines for Class Room Teaching and Internal Assessment

Assignments)

- ❖ Draw a break –even chart with imaginary figures.
- ❖ Help the students in understanding the various concepts by solving numerical problems.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

- 1 Sharma ,R.K, Gupta S.K : Management Accounting, Kalyani Publishing House, New Delhi
- 2 Arora ,M.N : Management Accounting, Himalaya Publishing House, New Delhi
- 3 Saxena, V.K & Vashist, : Advance Cost and Management Accounting- C.D Text, Sultan Chand Pub., New Delhi
- 4 Garrison, Ray H. & : Managerial Accounting, Tata McGraw, New Noreen ,Eric W Delhi
- 5 Khan ,M.Y & Jain ,P.K : Management Accounting, Tata McGraw, New Delhi
- 6 Lal ,Jawahar : Accounting for Manager, Tata McGraw, New Delhi
- 7 Maheshwari ,S.N : Management Accounting, Shri Mahabir Depot, New Delhi
- 8 Panday, I.M : Management Accounting, Vikas Publishing House, New Delhi
- 9 Rathan, P.V & Lalitha : Management Accounting & Financial Analysis, Kitab Mahal Publishers



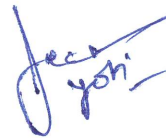
- 10 Horgreen Charles T. : Introduction of Management Accounting,
Sundem Gary L. Prentice Hall of India, New Delhi
- 11 Bhattacharya : Management Accounting, Pearson Pub., New
Delhi
- 12 Singhvi & Bodhan : Management Accounting-Text and Cases, PHI
Learning Pub., New Delhi
- 13 Bhatia and Arora : Advance Management Accounting, Alpha Pub.,
New Delhi

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.



**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER VI**

**INSURANCE MANAGEMENT
(Core Course)**

Course No.: BCG602
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in May 2030, 2031, 2032)

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

UNIT-I: INTRODUCTION

Evolution of insurance business; Basic nature of insurance; Importance of insurance; Types and classifications of insurance; Brief introduction to IRDA 1999.

UNIT-II: RISK MANAGEMENT

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

UNIT-III: LIFE INSURANCE

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

UNIT-IV: NON-LIFE INSURANCE PRODUCTS AND CLAIM MANAGEMENT

Principles of indemnity; Causa proxima; Subrogation; Bank Assurance- Meaning, benefits to banks, causes of growth of bank-assurance; Procedures for settlement for claims in Fire & Marine insurance.

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SKILL DEVELOPMENT (Guidelines for Class Room Teaching and Internal Assessment

Assignments)

- ❖ List the features of an existing insurance product.
- ❖ List the factors to be considered for fixation of insurance premium.
- ❖ Draw a sketch regarding the terms of settlement of claims.
- ❖ Identify some new areas where insurance concept can be introduced.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

- 1 Panda, Ghansham : Principles of Insurance, Kalyani Publishing House, New Delhi
- 2 Mittal, Alka & Gupta, S.L : Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi
- 3 Mishra, M.N & Mishra, S.B : Insurance Principles and Practice, S. Chand, New Delhi
- 4 Gupta, P.K : Fundamentals of Insurance, Himalaya Pub., New Delhi
- 5 Periasamy, P : Principles and Practice of Insurance, Himalaya Pub., New Delhi
- 6 Rajeda : Principles of Risk Management and Insurance, Pearson Pub, New Delhi
- 7 Tripathi & Pal : Insurance-Theory and Practice, PHI Learning Pub., New Delhi
- 8 Gupta, R.C & Jain, T.C : Insurance and Risk Management, Alpha Pub., New Delhi

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER VI**

**AUDITING
(Core Course)**

Course No.: BCG603
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in May 2030, 2031, 2032)

OBJECTIVE: The basic objective of this course is to acquaint the students with the knowledge and practice of audit techniques and methods so as to ensure transparency in business transaction

UNIT- I: INTRODUCTION TO AUDITING

Auditing- meaning, objectives, Difference between (a) Accountancy & Auditing (b) Auditing & Investigation. Basic Principles governing an audit as per Audit & Assurance Standard (AAS - I). Advantages & limitations of Auditing. Conduct of Audit: Continuous Audit, Periodical Audit & Interim Audit. Auditing in Electronic Data Processing (EDP) Environment – meaning, problems and approaches.

UNIT-II: AUDIT PLANNING, INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT

Steps to be taken before commencement of an Audit. Audit programme - Advantages & disadvantages. Working papers – Meaning, purpose and ownership of working papers. Internal control- Meaning, objectives, characteristics of internal control, Auditors duty as regard to internal control. Internal check- Meaning, objectives, principles of a good internal check system. Internal audit- Meaning, objectives, distinction between internal check and internal audit;

UNIT-III: VOUCHING AND VERIFICATION

Vouching- Meaning, importance, kinds of vouchers; points to be noted while vouching. Vouching of cash book. Verification- Meaning and objectives of verification of assets and liabilities with special reference to land and building, plant and machinery, Investments, Stock

–in Trade, trade debtors, cash in hand, Cash at bank, Sundry creditors, loans, Share Capital & Contingent liabilities.

UNIT – IV: COMPANY AUDITOR

Qualifications, disqualification, appointment, removal, rights, duties & Liabilities of a company Auditors.

Audit report: Meaning types - clean and qualified Report.

SKILL DEVELOPMENT (Guidelines for Class Room Teaching and Internal Assessment

Assignments)

- ❖ List the principles of an audit as per Audit and Assurance standard.
- ❖ Draw the specimen of an audit programme.
- ❖ Create deep understanding of vouching of receipts and payments of cash book.
- ❖ Give specimen of clean report/ qualified report.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

1. R.G. Saxena : Principles and Practice of Auditing, Himalaya Publishing House, New Delhi
2. Pardeep Kumar, Baldev Sachdeva and Jagwant Singh : Auditing- Theory and Practice, Kalyani Publishing House, New Delhi
3. R.C. Bhatia : Auditing, Vikas Publishing House, New Delhi
4. S.D. Sharma : Auditing-Principles and Practice, Taxmann Publishing House, New Delhi
5. B. N. Tandon : Principles of Auditing, S. Chand Publishing House, New Delhi
6. Kamal Gupta : Contemporary Auditing, Tata McGraw Hill, New Delhi
7. T.R. Sharma : Auditing - Principles and Problems, Sahtiya Bhawan, Agra
8. Dinkar Pagare : Principles and Practice of Auditing, Sultan Chand & Sons Publishing House, New Delhi
9. Jagdish Prakash : Auditing -Principles Practice and Problems, Kalyani Publishing House, New Delhi

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NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER VI

LOGISTIC MANAGEMENT
(Elective)

Course No.: BCG604
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in May 2030, 2031, 2032)

OBJECTIVE: The course is designed to explain basic theory and techniques of logistics to examine the issues and problems associated with logistics in a changing business environment and to show how logistics could improve enterprise effectiveness

UNIT-I: INTRODUCTION

Meaning of logistics and its interface with production and marketing; Types of logistics; Logistics management- Meaning, scope and importance, need for logistic management and logistical activities. Logistic system design.

UNIT- II: WAREHOUSING MANAGEMENT SYSTEM

Nature and importance of warehousing; Relationship between warehousing and other logistic functions; Types of warehouses; Decisions regarding optimal warehousing network; Warehouse facility development; Uses of warehousing management system.

UNIT- III: TRANSPORTATION PLANNING SYSTEM

Transportation system planning; Role of transportation in logistics; Trip generation and distribution; Load planning- Transportation modes, carrier selection decisions, other activities of transport managers,

UNIT- IV: LOGISTICS AUDIT AND CONTROL

Concept and importance of logistics audit and control; Elements of logistics control system; Types of control system; Significant aspects of control systems; Types of corrective action.

SKILL DEVELOPMENT (Guidelines for Class Room Teaching and Internal Assessment

Assignments)

- ❖ Enable the students to understand importance of logistics in modern business.
- ❖ Suggest strategies to improve logistic management in any manufacturing organization
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

1. Bhat, K. Shridhara : Logistics Management, Himalaya Pub. House, New Delhi
2. Ballalu- Renald H : Business Logistics Management
3. Beal ,K : A Management Guide to Logistics Engineering
4. Benjamin, S.B : Logistics Engineering and Management.
5. Bowersox, D J : Logistics Management- A System Integration of
and closs, D J Physical distribution.
6. Christopher, M. : Logistics and Supply Chain Management: Strategies
for Reducing Costs And Improving Services.
7. James, C.J. and : Contemporary Logistics, Wood Donald F
8. Shapiro, R : Logistics Strategy- Cases and Concepts
8. Bell G. et al. : The Business of Transport

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
B.COM. SEMESTER VI**

**TAX PROCEDURE AND PRACTICE (TAX PLANNING & MANAGEMENT 11)
(Elective)**

Course No.: BCG605
Credits: 4
Duration: 3 Hrs.

Max. Marks = 100
Internal Assessment = 20
External Exam = 80

(Syllabus for examination to be held in May 2030, 2031, 2032)

OBJECTIVE: To equip the students with the knowledge about corporate tax Planning and management

UNIT I

Tax planning with reference to depreciation polices, expenditure on scientific research, acquisition of patents and copyrights, preliminary expenses, payment to association/ institutions carrying out rural development programmes and conservation of natural resource and interest on borrowed capital.

UNIT II: Tax Planning with reference to managerial Decision: Lease and purchase of assets, make or buy Decisions, repairs – renewals – renovation.

UNIT III: Tax Planning in respect of business restructuring: Amalgamations and demergers, transfer of assets between holding and subsidiary companies.

UNIT IV: Tax Management: Return and assessment of income, Advance payment of taxes, TDS and procedure for filing TDS return, interest and penalties.

SKILL DEVELOPMENT (Guidelines for Class Room Teaching and Internal Assessment Assignments)

- ❖ Enable students to understand the various concepts with the help of case studies.
- ❖ Create deep understanding of all concepts specified in the syllabus.

BOOKS RECOMMENDED

1. Direct Taxes Law and Practice: V.K. Singhania and Kapil Singhania, Taxmann Publication.
2. Direct Taxes: Income Tax, Wealth tax and Tax Planning: B.B. Lal and N. Vashist, Pearson Ed.
3. Income Tax-law and practice: V.P. Gaur & D.B. Narang, Kalyani Publications.
4. Direct Taxes-Planning and Management: V. K. Singhania, K. Singhania, M. Singhania, Taxma.
5. Corporate tax Planning: E.A. Srinivas, Tata McGraw Hill.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

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CENTRE FOR DISTANCE AND ONLINE EDUCATION

UNIVERSITY OF JAMMU

B.COM. SEMESTER VI

COMPUTER APPLICATIONS V (C LANGUAGE PROGRAMMING)

(Elective)

Course No.: BCG606

Credits: 4

Duration: 3 Hrs.

Max. Marks = 100

Internal Assessment = 20

External Exam = 80

(Syllabus for examination to be held in May 2030, 2031, 2032)

UNIT I

Concept of program planning, algorithm, representation of algorithm, flowcharts, flowchart symbols, compiler, linker, interpreter, introduction to C, History of C, characteristics of C, basic structure of C program. Character set, constants, variables, data types, operators and expressions.

UNIT II

Input, output operations, formatted input, formatted output, escape sequences, control statement: if statement, if else statement, else if ladder, switch statement, conditional operator; Looping: While statement, do.....while statement, for statement, break statement and continue statement.

UNIT III

Storage classes, pointer definition, declaring pointer variables, using pointer variables, introduction to arrays, one dimensional & two dimensional arrays (declaration, initialization), string variables, string functions.

UNIT IV

Preprocessor directives, function definition, function calls (Call by value and call by address), return type, types of functions, recursion, parameter passing, passing arrays to functions, passing strings to functions; Concept of a structure, declaring a structure, accessing structure elements, array of structures, concept of union, difference between structure and union; File operations: Opening, reading, closing & writing text files, file operations: Opening, reading, closing & writing text files, file opening modes, string I/O in files.

SKILL DEVELOPMENT (Guidelines for Class Room Teaching and Internal Assessment Assignments)

A minimum of five exercises to be undertaken from above said course selecting at least from one unit.

BOOKS RECOMMENDED

1. Let Us C, Yashavant Kanetkar, BPB Publications.
2. Programming in ANSI C, E Balagurusamy, Mc Graw Hill.
3. The Spirit of C, Cooper H. & Mullish H. Jaico Publication House, New Delhi.
4. Programming Concepts and C language, Vikram Gupta, S.S. Bhatia, Raj Kumar, Abdul Karim, Kalyani Publishers.

NOTE FOR PAPER SETTER

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

Section A: This section will contain four short answer questions selecting one from each unit. Each question carries 5 marks. A candidate is required to attempt all the four questions. Total weightage to this section shall be of 20 marks.

Section B: This section will contain eight long answer questions of 15 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any four questions selecting one from each unit. Total weightage to this section shall be of 60 marks.

Jeet