

UNIVERSITY OF JAMMU
B.COM THIRD SEMESTER (CBCS)

SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM FOR B.COM

Course	Course Number	UGC classification	Credit	Total	Total credit
Fundamentals of Business Communication	UBCTC301	C	4+2	6	22
Corporate Accounting	UBCTC302	C-6	4+2	6	
Indian Contract Act	UBCTC303	C-7	4+2	6	
Any one of the course		SEC-1	4	4	
E-Commerce	UBCTS304				
Tax Procedure and Practice	UBCTS305				
Computer Application	UBCTS306				
Entrepreneurship for Small Business	UBCTS307				
Management Information System	UBCTS308				
					22

UNIVERSITY OF JAMMU
B.COM. THIRD SEMESTER (CBCS)

FUNDAMENTALS OF BUSINESS COMMUNICATION

C.No. UBCTC301
Credit: 6
Time: 2.30 Hrs.

Max Marks = 100
Internal assessment = 20
External exam. = 80

(Syllabus for examination to be held in Dec. 2017, 2018, 2019)

OBJECTIVE: To impart knowledge about basic communication to enable the students to think, observe and express effectively in this competitive world.

UNIT-I: INTRODUCTION

Communication - Meaning, definition, features and importance; Factors contributing to the importance of communication; Difference between general and technical communication; Process of communication; Self development and communication; Barriers to communication and measures to overcome them; Principles of effective communication including 7 Cs.

UNIT-II: COMMUNICATION CHANNELS

Formal communication- Meaning, merits, demerits and types of formal communication; Informal communication – Meaning, importance and types; Formal Vs informal communication; Factors influencing organisational communication.

UNIT-III: VERBAL AND NON VERBAL COMMUNICATION

Oral communication-Meaning, salient features, methods, need for learning oral communication skills; Advantages and disadvantages of oral communication; Written Communication- Meaning, characteristics, methods, merits and demerits of written communication; Types of non-verbal communication; Improving non-verbal communication.

UNIT-IV: LETTER WRITING AS A TOOLS OF COMMUNICATION

Business letters- Meaning, essentials of an effective business letter, structure of a business letter; Guidelines for drafting an enquiry letter; Circular letter – Meaning, objectives and situations when circular letter is written; Office memorandum - Meaning and drafting a

memo; Report- Meaning, characteristics of a good business report and types of business reports

UNIT-V: TECHNOLOGY AND BUSINESS COMMUNICATION

Role of technology in communication; Advantages and disadvantages of technology in business communication; Concept and importance of E-communication; Concept & importance of – E-mails ,text messaging, instant messaging, video conferencing, social networking.

BOOKS RECOMMENDED

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
5. Bovee and Thill : Media K: Principles of Effective Oral Communication. Business Communication Today, Pearson Publication

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each questions shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

UNIVERSITY OF JAMMU
B.COM. THIRD SEMESTER (CBCS)

CORPORATE ACCOUNTING

C.No.UBCTC302
Credit: 6
Time: 2.30 Hrs.

Max Marks = 100
Internal assessment = 20
External exam. = 80

(Syllabus for examination to be held in Dec. 2017, 2018, 2019)

OBJECTIVE: The contents of the paper 'Corporate Accounting' have been designed to impart basic knowledge of various aspects of accounting of corporate world.

UNIT – I: JOINT STOCK COMPANIES

Theory: Meaning, nature and types of Joint Stock Companies, Rules regarding managerial remuneration; Types of capital shares and debentures

Practical: Preparation of income statement and position statement including their relevant schedule

UNIT – II: BANKING COMPANIES

Theory: Meaning and types, various types of deposits and advances; Concept of NPAs(Non performing assets); Capital adequacy, stress test and balance sheet

Practical: Preparation of profit and loss account & balance sheet of banking companies and their relevant schedules

UNIT – III: ACCOUNTING FOR INSURANCE COMPANIES

Theory: Various types of insurance companies and insurance business; Various terms used like- Life fund, insurance, reinsurance, retrocession, indemnity etc.

Practical: Preparation of revenue account and balance sheet as per prescribed form; Valuation balance sheet and determination of profit in life insurance business and general business

UNIT – IV: MERGERS AND ACQUISITIONS

Theory: Concept of mergers and acquisitions, demergers; Computation of purchase consideration by various methods

Practical: Passing of journal entries and preparation of accounts for mergers and acquisition

UNIT -V: HOLDING AND SUBSIDIARY COMPANIES

Theory: Concept of holding and subsidiary companies; Introduction to various terms like cost of control, capital reserve, minority interest, capital and revenue profit, consolidated balance sheet.

Practical: Preparation of consolidated balance sheet; Computation of capital and revenue profit, minority interest, cost of control, treatment of unrealized profit, revaluation of assets and liabilities of subsidiary company, mutual owing, bonus issue and proposed dividend (Simple Problems only).

TEXT BOOKS

- 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. Mehra & Pankaj : Accounting in Corporate Business, Alpha Pub., New Delhi.

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60% weightage should be given to problems demanding practical solution

UNIVERSITY OF JAMMU
B.COM. THIRD SEMESTER (CBCS)

INDIAN CONTRACT ACT

C.No. UBCTC303
Credit:6
Time: 2.30 Hrs.

Max Marks = 100
Internal assessment = 20
External exam. = 80

(Syllabus for examination to be held in Dec. 2017, 2018, 2019)

OBJECTIVE: The basic objective of this course is to provide knowledge about Indian Contract Act

UNIT-I: FUNDAMENTALS OF CONTRACT

Contract - Definition and essential elements of a valid contract; Kinds of contract – Void, voidable, valid, express, implied, executed 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: CONSIDERATION,CAPACITY & DISCHARGE OF CONTRACT

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: CONTRACTS OF BAILMENT, PLEDGE,INDEMNITY AND GURANTEE

Bailment and pledge – Bailment definition, rights and duties of bailer 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.

UNIT –IV: CONTRACT OF AGENCY

Definition & essentials of agency; Test of agency; Requirements for becoming a principal & an agent; Creation of agency; Kinds of agents; Extent of agents authority; Rights & duties of an agent; Rights & duties of a principal; Difference between sub-agent & substituted agent; Termination of agency.

UNIT V: SPECIAL CONTRACTS

Sale of Goods Act – Essential of contract of sale, Difference between 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.

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 Publications
- 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

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UNIVERSITY OF JAMMU
B.COM. THIRD SEMESTER (CBCS)
E-COMMERCE

(Skill Enhancement Course)

C.No. UBCTS304
Credit : 4
Time: 2.30Hrs.

Max Marks = 100
Internal assessment = 20
External exam. = 80

(Syllabus for examination to be held in Dec. 2017, 2018, 2019)

OBJECTIVES: To provide knowledge to students about use of e commerce in the day to day business world.

UNIT- 1: INTRODUCTION

Meaning & definition of E- Commerce; Forces fuelling electronic Commerce; Types of electronic commerce- B2B,B2C,C2C,C2B; Different types of online intermediaries; Functions, benefits and constraints of e-commerce, Scope of e –commerce ; Application of electronic commerce , framework of e- commerce.

UNIT II: PLANNING ONLINE-BUSINESS

Nature and dynamics of the internet; Typical business models in EC, web- site design : Web sites as market place; e-commerce , pure online Vs. brick and click business; Requirements for an online business design , Procedure for developing and deploying the system.

UNIT III: E-RETAILING

An over view of e retailing, Growth & characteristics of successful e-retailing, Changing retail industry dynamics , Management challenges in online retailing , E- tailing business models.

UNIT IV: ELECTRONIC PAYMENT SYSTEM

E payment methods, features of successful e payment methods; Types of electronic cards ; E-Wallets- Meaning & application; E cash and innovative payment methods; Risk management options for e- payment systems .

UNIT V: SECURITY AND LEGAL ASPECTS OF E-COMMENCE

Threats in e-commerce, security of clients and service – provider; Cyber laws- relevant provisions of Information Technology Act- 2000, Offences, Secure electronic records and digital signatures penalties and adjudication.

BOOKS RECOMMENDED

1. Ravi Kalakota and Andrew B. Whinston, Electronic Commerce, Pearson Education
2. Efraim Turban, David King ,Jae Lee, Dennis Viehland, Electronic Commerce 2004- A Managerial Perspective ,Pearson Education.
3. Agrawala, Kamlesh N., Lal .Amit and Agarwala , Deeksha , Business on the Net :An Introduction to the Whats and Hows of e-commerce , Macmillan India Ltd.
4. Bajaj, Deobyani Nag E-commerce New Delhi : Tata Mcgraw Hill Company.
5. Turban, E., ET.AL. Electronic Commerce: A Managerial Perspective . Pearson Education, Asia.
6. Diwan , Prag and Sharma, Sunil . Electronic Commerce – A Manager’s Guide to e – Busniess . Delhi : Vanity Books International.
7. Dietel, Harvey M. Dietel, Paul J., and Steinbuhler.,Kate, E-business and E-commerce for Managers. Pearson education .
8. Greenstein, M. and Feinman, T.M . Electronic Commerce : Security , Risk Management and Control ,Tata Mcgraw Hill.
9. Kosiur , David, Understanding Electronic Commerce ,New Delhi: Prentice Hall of India Private Ltd.
10. Whitely, David , e – Commerce , New York : McGraw Hill.

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UNIVERSITY OF JAMMU
B.COM. THIRD SEMESTER (CBCS)

TAX PROCEDURE AND PRACTICE (SERVICE TAX AND VAT)

(Skill Enhancement Course)

C.No.UBCTS305
Credit: 4
Time: 2.30 Hrs.

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

(Syllabus for examination to be held in Dec. 2017, 2018, 2019)

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 dealer : 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.

UNIT V

Assessment of tax and its re-assessment under service tax and VAT; Recovery of tax and penalty

BOOKS RECOMMENDED

Income Tax VAT & Service Tax- T. N. Manoharan : Snow White Publication

2) Tax Laws-ICSI, New Delhi(www.icsi.edu,www.icaai.org)

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UNIVERSITY OF JAMMU
B.COM. THIRD SEMESTER(CBCS)

COMPUTER APPLICATION

(Skill Enhancement Course)

C.No.UBCTS306
Credit: 4
Time: 2.30 Hrs.

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

(Syllabus for examination to be held in Dec. 2017, 2018, 2019)

OBJECTIVE: To impart knowledge about database management system.

UNIT I

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

UNIT II

Three level architecture of DBMS; Data independence, DBA and his/her responsibilities; Database languages: 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 normalisation: Objectives of normalisation, 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.

UNIT V

Constraints: Types of constraints, Integrity constraints, Views: Introduction to views, data independence, security, updates on views.

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 Concepts, 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.

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UNIVERSITY OF JAMMU
B.COM. THIRD SEMESTER (CBCS)

ENTREPRENEURSHIP FOR SMALL BUSINESS
(Skill Enhancement Course)

C.No. : UBCTS307
Credit:4
Time:2.30 Hrs.

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

(Syllabus for examination to be held in Dec. 2017, 2018, 2019)

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, Entrepreneurial traits; Types of entrepreneurs; Entrepreneur, Intrapreneur Vs Professional manager; Entrepreneurship-Concept, factors responsible for emergence of entrepreneurship, relevance of entrepreneurship in career growth; Women entrepreneurs-Importance and factors hindering their growth. Case Study- Any one successful Indian woman entrepreneur.

UNIT – II: ENTREPRENEURIAL BEHAVIOUR AND ENTREPRENEURIAL DEVELOPMENT PROGRAMME

Entrepreneurial behaviour- Definition, characteristics; Reasons for promoting entrepreneurs; Psychological theories (Maslow and McClelland and – Achievement motivation); Definition and objective of EDPs, features of a sound EDP; Role of state in fostering entrepreneurial development-NSIC, SSIC& DICs.

UNIT- III: ENTREPRENEURIAL SUSTAINABILITY

Public and private system of stimulation, support and sustainability of entrepreneurship; Requirement, availability and access to finance, marketing assistance, technology and industrial accommodation; Role of entrepreneurs associations and self-help groups; The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.

UNIT IV: PROJECT ANALYSIS AND FINANCIAL ANALYSIS

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

UNIT – V: ENTREPRENEURSHIP AND SMALL SCALE INDUSTRIES

SSIs – Conceptual frame work, definition of SSI undertaking, SSI policy statement - 1991; Latest policy measures of the Govt. of J & K for SSI sector; Challenges before small scale industries in the era of globalisation ; Role of small business in economic development; Export potential of small units; TQM in SSIs – Concept, process; Brief introduction to International Standard Organisation (ISO)

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

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UNIVERSITY OF JAMMU
B.COM. THIRD SEMESTER (CBCS)

MANAGEMENT INFORMATION SYSTEM

(Skill Enhancement Course)

C.No. UBCTS308
Credit: 4
Time:2.30 Hrs.

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

(Syllabus for examination to be held in Dec. 2017, 2018, 2019)

OBJECTIVES: To provide exposure to the students regarding the management information system.

UNIT-I: AN OVERVIEW OF MANAGEMENT INFORMATION SYSTEMS (MIS)

Concept & definition of MIS - MIS Vs Data processing; MIS & decision support systems; MIS & information resources management; End user computing, MIS structure ; Managerial view of IS; Role and functions of MIS at different levels of management.

UNIT-II: FOUNDATION OF INFORMATION SYSTEMS

Introduction to information system in business ; Fundamentals of information systems; Solving business problems with information systems; Types of information systems; Effectiveness and efficiency criteria in information system; Frame work For IS and process of IS development.

UNIT-III: CONCEPT OF PLANNING & CONTROL OF IS

Concept of IS organizational planning , planning process ; Computational support for planning ; Characteristics of control process; Nature of IS control in an organization; IS planning, determination for information requirements; Business systems planning; End means analysis ; Organizing the plan.

UNIT-IV: BUSINESS APPLICATIONS OF INFORMATION TECHNOLOGY

Internet & electronic commerce; Intranet, Extranet & Enterprise Solutions ; Information system for business operations ; Information system for managerial decision support; Information system for strategic advantage.

UNIT-V: ADVANCED CONCEPTS IN INFORMATION SYSTEMS

Enterprise resource planning ; Supply chain management; Customer relationship management and procurement management; Systems analysis and design; System development life cycle; Cost benefit analysis ; Detailed design - Implementation.

BOOKS RECOMMENDED

1. Management Information System: O Brian, TMH.
2. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
3. Information System for Modern Management: Murdick, PHI.
4. Management Information System: Jawadekar, TMH.

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UNIVERSITY OF JAMMU

B.COM FOURTH SEMESTER(CBCS)

**SCHEME OF COURSES UNDER CHOICE BASED CREDIT SYSTEM FOR B.COM IV
SEMESTER**

Course	Course Number	UGC classification	Credit	Total	Total credit
Business Communication Skills and Development	UBCTC401	C	4+2	6	
Direct Tax Laws	UBCTC402	C	4+2	6	
Corporate Laws	UBCTC403	C	4+2	6	
Any one of the course		SEC-1	4	4	
1. Micro Economics	UBCTS404				
2. Cyber Crimes and Laws	UBCTS405				
3. Tax Procedure and Practice	UBCTS406				
4. Computer Application	UBCTS407				
5. Customer Relationship Management	UBCTS408				
					22
					22

UNIVERSITY OF JAMMU
B.COM. FOURTH SEMESTER (CBCS)

BUSINESS COMMUNICATION SKILLS AND DEVELOPMENT

C.No. UBCTC401
Credit: 6
Time: 2.30 Hrs.

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

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

(Syllabus for examination to be held in May 2018, 2019, 2020)

UNIT-I: INTRODUCTION

Nature of communication; Purpose of communication; 7 Cs of communication; Essential of global communication; Classification of effective communication; Communication models, audience analysis; Myth and realities of communication; Communication as an aid to self development.

UNIT-II : READING AND WRITING SKILLS

Reading: Components of reading skills, factors affecting reading skills, techniques for improving reading efficiency, guidelines for effective reading.

Writing- Process of written communication, essentials of effective written communication, organised presentation of matter (Factual/Informative, descriptive or persuasive); Problems relating to written communication

Writing Resume: Nature and importance of resume; Components of resume; Difference between resume and curriculum vitae; Preparation of curriculum vitae

UNIT-III : LISTENING SKILLS

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

UNIT-IV: GROUP COMMUNICATION

Meaning and nature of groups, types of groups, techniques of group decision, advantages and disadvantages of group decision making.

Meetings: Meaning and importance of meetings, role of chairperson and participants in a meeting; Methods of effective participation, tips for the conduct of an effective meeting.

UNIT- V: CONFLICT AND NEGOTIATING SKILLS

Conflict- Nature of conflict, functional and dys-functional conflicts, common approaches to resolve conflict ;Negotiation- Meaning and nature of negotiation, phases of process of negotiation, factors affecting negotiation, guidelines for developing negotiation skills; Role of communication in negotiation.

REFERENCE BOOKS

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

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UNIVERSITY OF JAMMU
B.COM. FOURTH SEMESTER (CBCS)

DIRECT TAX LAWS

C.No. UBCTC402
Credit: 6
Time: 2.30 Hrs.

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

(Syllabus for examination to be held in May 2018, 2019, 2020)

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

UNIT – I: Basic Concepts of Income Tax: Basic concept-Income, agricultural income, person, assesses and its types, assessment year, previous year, exempted incomes u/s 10; Basis of charge-Residential status and incidence of tax, Set off and carry forward of losses.

UNIT – II: Income under the head ‘Salaries’:

Theory: Meaning and characteristics of salary; Provident funds and its types; Allowances and its types; Perquisites (Perks) and its types; Profits in lieu of salary: Gratuity, Commuted pension and Leave encashment.

Practical: Calculation of taxable income under the head Salaries.

UNIT – III: Income under the head ‘House Property’ and ‘Capital Gains’

Theory: House Property: Types of rental values: ARV, MRV, FRV, ERV, NAV and Standard rent; Deduction u/s 24; Determination of annual value under let-out house and self-occupied house.

Capital Gains: Meaning of capital assets and its types, short term capital gain, long term capital gain, indexing of cost of acquisition and improvement, net consideration

Practical: Computation of `Income from house property; Computation of LTCG and STCG (excluding exemptions).

UNIT – IV

Income under the head ‘Business and Profession’

Theory: Meaning of business and profession; General principles governing assessment of business income, Various systems of accounting, Expenses expressly allowed to be deducted, Inadmissible expenses; Professional receipts and professional payments.

Practical: Computation of income under the head 'Business and Profession'

UNIT – V

Income under the head 'Other Sources'

Theory: General and specific incomes; Grossing up of income; Interest on securities, Various types of securities; Concept of casual income; Aggregation of income.

Practical: Computation of income under the head 'Other sources' & Calculation of gross total income.

TEXT BOOKS

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

REFERENCE BOOKS

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

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each questions shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

60% weightage should be given to problems demanding numerical solutions

UNIVERSITY OF JAMMU
B.COM. FOURTH SEMESTER (CBCS)

CORPORATE LAWS

C.No. UBCTC403
Credit: 6
Time: 2.30 Hrs.

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

(Syllabus for examination to be held in May 2018, 2019, 2020)

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; Salient features of Companies Act-2013.

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; Removal 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; Postal Ballot, E-Voting; Resolution: Meaning, legal provision pertaining to ordinary, special and resolution requiring special notice; Registration of resolution and agreements

UNIT V: WINDING UP OF A COMPANY

Introduction, modes of winding up, legal provisions for compulsory winding up, voluntary winding up, members and creditors winding up; Consequences of winding up.

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

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each questions shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words

UNIVERSITY OF JAMMU
B.COM. FOURTH SEMESTER (CBCS)

MICRO ECONOMICS

(Skill Enhancement Course)

C.No. UBCTS404
Credit: 4
Time: 2.30 Hrs.

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

(Syllabus for examination to be held in May 2018, 2019, 2020)

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 AND UTILITY ANALYSIS

Nature, scope of micro economics; Fundamental economic concept -Scarcity of resources; Utility- Meaning, Law of diminishing marginal utility, Law of equi-marginal utility.

UNIT-II: DEMAND ANALYSIS

Demand function-Meaning, types and determinants, Law of demand; Elasticity of demand $\hat{\alpha}$
Meaning, types and its measurement.

UNIT-III: SUPPLY ANALYSIS

Supply function: Meaning and its determinants; Law of supply; Market equilibrium; Price ceiling and its effects.

UNIT-IV: PRODUCTION AND COST ANALYSIS

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

UNIT - V: MARKET STRUCTURES AND PRICE DETERMINATION

Different market structures and their characteristics, short run and long run price- output decisions under perfect competition, monopolistic competition, monopoly and oligopoly (Kinked demand curve).

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 Misra & Puri : Principles of Micro Economics, Himalaya Publishing House, New Delhi

NOTE FOR PAPER SETTER

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Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each questions shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words

UNIVERSITY OF JAMMU
B.COM. FOURTH SEMESTER(CBCS)

CYBER CRIMES AND LAWS
(Skill Enhancement Course)

C.No. UBCTS405
Credit: 4
Time: 2.30 Hrs.

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

(Syllabus for examination to be held in May 2018, 2019, 2020)

OBJECTIVE: This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws.

UNIT I: CYBER CRIMES

Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; Cyber forensic; Kinds of cyber crimes

UNIT II: DEFINITION AND TERMINOLOGY (INFORMATION TECHNOLOGY ACT, 2000)

Concept of Internet, Internet governance, E-Contract, E-Forms, Encryption, data security. Access, Addressee, Adjudicating officer, Affixing digital signatures, Appropriate government, Certifying authority, Certification practice statement,

UNIT III: ELECTRONIC RECORDS

Authentication of electronic records; Legal recognition of electronic records; Legal recognition of digital signatures; Use of electronic records and digital signatures in Government and its agencies; Retention of electronic records

UNIT IV: REGULATORY FRAMEWORK

Regulation of certifying authorities; Appointment and functions of controller; License to issue digital signatures certificate; Renewal of license

UNIT V: PENALTIES AND ADJUDICATION

Various penalties for different kinds of offences and crimes; Regulations and enactments for prohibiting cyber crimes; Adjudication and appellate tribunal

SUGGESTED READINGS

1. Efraim Turban, Jae Lee, King, David, and HM Chung, Electronic Commerce-A Managerial Perspective, Pearson Education
2. Joseph, P.T., E-Commerce-An Indian Perspective, PHI
3. Chaffey, Dave, E-business and E-commerce Management, Pearson Education.
4. Painttal, D., Law of Information Technology, Taxmann Publications Pvt. Ltd., New Delhi.
5. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., E-business and E-commerce for Managers, Pearson Education.
6. Brian, Craig, Cyber Law: The Law of the Internet and Information Technology, Pearson Education
7. Sharma J. P, and Sunaina Kanojia, Cyber Laws, Ane Books Pvt Ltd, New Delhi.

NOTE FOR PAPER SETTER

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each questions shall be of 70-80 words. All questions are compulsory.

Section B: Five medium answer questions, selecting one from each unit will be set. Each question carries 7 marks and answer to each question shall be within 250-300 words. All questions are compulsory.

Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

UNIVERSITY OF JAMMU
B.COM. FOURTH SEMESTER(CBCS)

**TAX PROCEDURE AND PRACTICE (CENTRAL EXCISE &
CUSTOMS DUTY)**
(Skill Enhancement Course)

C.No. UBCTS406
Credit: 4
Time: 2.30 Hrs.

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

(Syllabus for examination to be held in May 2018, 2019, 2020)

OBJECTIVE: To impart knowledge about central excise, custom duty and GST

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 ó 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.

UNIT-V

Goods and service tax: Background, salient features, advantages and disadvantages, Levy: Territorial jurisdiction of GST, Taxable event, consideration.

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

The external examination shall consist of three sections:

Section A: Five short questions selecting one from each unit will be set. Each question carries three marks and answer to each questions shall be of 70-80 words. All questions are compulsory.

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Section C: Five long questions, selecting one from each unit will be set. A candidate has to attempt any two. Each question carries 15 marks and answer to each question shall be within 500-600 words.

UNIVERSITY OF JAMMU
B.COM. FOURTH SEMESTER(CBCS)

COMPUTER APPLICATION

(Skill Enhancement Course)

C.No.UBCTS407
Credit: 4
Time: 2.30Hrs.

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

(Syllabus for examination to be held in May 2018, 2019, 2020)

OBJECTIVE: The basic objective of this course is to impart knowledge to students about web designing tools and techniques.

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 style sheets, CSS comments, CSS properties, <DIV> and elements.

UNIT-V

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 öHTML 4ö, Techmedia.
2. Tauber, öMastering Front Page 2000ö BPB.
3. James Jaworski, `Making Java Script and JSCRIPTø 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

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UNIVERSITY OF JAMMU
B.COM. FOURTH SEMESTER (CBCS)

CUSTOMER RELATIONSHIP MANAGEMENT

(Skill Enhancement Course)

C.No:UBCTS408
Credit: 4
Time: 2.30 Hrs.

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

(Syllabus for examination to be held in May 2018, 2019, 2020)

OBJECTIVE: The objective of the course is to impart basic knowledge of the customer relationship management and e-CRM

UNIT- I: INTRODUCTION

Customer relationship management: Meaning, Changing nature of marketing and customer service; Introduction to CRM, history and development of CRM; Dimensions of CRM, nature of CRM, goals of CRM, advantages of CRM

UNIT- II: RELATIONSHIP MARKETING

Meaning, relationship marketing and customer relationship management: Organisation and CRM, customer value and customer satisfaction; CRM as an integral business strategy; business environment of CRM; CRM business models.

UNIT III: CONSUMER RESEARCH & CRM TECHNOLOGY

Consumer research & CRM strategy; CRM and financial aspect of business; Sales strategy and CRM; CRM and technology; Marketing strategy and CRM; CRM & marketing automation and communication.

UNIT- IV: CRM IN VARIOUS SECTORS

CRM in services marketing- CRM in banking, CRM in insurance, CRM in hospital industry, CRM in airlines, CRM in hotels, CRM in telecom, CRM in pharmaceutical industry, CRM in retailing, CRM in manufacturing.

UNIT V: E - CRM

Concept, internet strategies facilitating CRM ó including personalisation, collaborative filtering, data mining, data warehousing and real-time profiling; CRM and data management; Technology and data platforms; Database and customer data development

BOOKS RECOMMENDED

- 1 Alok Kumar, Rakesh Sharma & Chhabi Sinha : Customer Relationship Management- Concepts & Application, Dreamtech Press.
2. R. Baran, R. Galka : Customer Relationship Management, Cengage Learning.
- 3 Buttle, Francis : Customer Relationship Management, Elsevier Publishing.
- 4 Paul Greenberg : CRM at the Speed of Light - Essential Customer Strategies for the 21st Century, Tata McGraw Hill.

- 5 Paul Greenberg & Marc Benioff : CRM at the Speed of Light - Social CRM Strategies, Tools, and Technologies for Engaging Your Customers, Tata McGraw Hill.

NOTE FOR PAPER SETTER

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