

**UNIVERSITY OF JAMMU
JAMMU**

B.COM SCHEME UNDER CBCS

- ❖ Semester I : Nov. /Dec. Examination 2016, 2017, 2018
- ❖ Semester II : April/May Examination 2017, 2018, 2019

UNIVERSITY OF JAMMU

B.COM SEMESTER COURSES

SEMESTER 1

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

Course	Course Nomenclature	UGC classification	Credit	Total	Total credit
English		English	4+2	6	22
Financial Accounting	UBCTC101	DSC-1A	4+2	6	
Business Organization and Management	UBCTC102	DSC-2A	4+2	6	
Environmental Science (EVS-1)		AECC	2	2	
Communication English/MIL-1		AECC	2	2	
Total Credit					

UNIVERSITY OF JAMMU

B.COM SEMESTER II

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

Course	Course Nomenclature	UGC classification	Credit	Total	Total credit
English		English	4+2	6	22
Advanced Financial Accounting	UBCTC211	DSC-1B	4+2	6	
Contemporary Management	UBCTC212	DSE-2B	4+2	6	
Environmental Science(EVS-2)		AECC	2	2	
Communication English/MIL-2		AECC	2	2	
Total Credit					

UNIVERSITY OF JAMMU
B.COM. (SEMESTER I)

FINANCIAL ACCOUNTING

C.No: UBCTC101
Credit: 6
Time: 3 Hrs.

Internal Assessment=20 Marks
External Exams = 80 Marks
Total = 100

(Syllabus for examination to be held in Dec. 2016, 2017, 2018)

Objective: To impart conceptual knowledge of financial accounting and also skill for recording business transaction. *Teaching be imparted as per Companies Act , 2013.*

Unit-I

- Accounting as an information system, various stake holders, objectives, limitations and various branches of accounting.
- Basis of accounting: Cash basis ,accrual basis and hybrid accounting.
- Generally Accepted Accounting Principles (GAAP)
- Basic terms used in accounting
- Brief introduction to various books viz. subsidiary and ledger
- Systems of accounting viz., single entry and double entry system
- Introduction to IFRS.

Unit-II

Preparation of Financial Statements of Non–Corporate Entities

Preparation of financial statements (Manufacturing account ,Trading account ,Profit and loss account , Profit and loss appropriation account and Balance sheet) of Non – Corporate manufacturing and Non manufacturing entities (excluding Not- for- profit organizations) with and without adjustments.

Unit- III

Departmental Accounting:

Meaning and objective of departmental accounts ; Basis of allocation of common expenses ; Inter- departmental transfers ; Preparation of departmental trading and P&L account (Including General P&L account and Balance sheet)

Unit-IV

Branch Accounting (Inland branches only): Meaning, objective and methods including debtor system , stock and debtor system, final account system; Wholesale branch system and

independent branch system excluding foreign branches; Difference between branch and departmental accounting.

Unit-V

Accounting For special Transactions

Consignment

Meaning, features and distinction between consignment and sale; Distinction between normal loss and abnormal loss in consignment; Accounting treatment including journal and ledger in the books of consignor and consignee.

Joint Ventures

Meaning, features and distinction of Joint venture with partnership; Methods of maintaining Joint venture accounts.

REFERENCES

1. S.P. Jain and K.L. Narang, Financial Accounting, Kalyani Publisher, Delhi
2. J.R. Monga: Financial Accounting: Concept and Application, Mayur Paper Book, New Delhi
3. S.N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi.
4. Singhal, Financial Accounting by Taxman Publication.

NOTE FOR PAPER SETTER

Equal weight age 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 five short answer questions selecting one from each unit. Each question carry 4 marks .A candidate is required to attempt all the five questions. Total weight age to this section shall be 20 marks.

Section-B: This section will contain ten long answer questions of 12 marks each. Two questions with internal choice will be set from each unit. A candidate has to attempt any five questions selecting one from each unit. Total weightage to this section shall be 60 marks.

60% of question paper must be numerical

UNIVERSITY OF JAMMU
B.COM. (SEMESTER-1)

BUSINESS ORGANISATION AND MANAGEMENT

C.No: UBCTC102

Credit: 6

Time: 3 Hrs.

Internal Assessment= 20 Marks

External Exams = 80 Marks

Total = 100 marks

(Syllabus for examination to be held in Dec. 2016, 2017, 2018)

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

Unit-I: Business Organizations

Definition, characteristics and objectives of business organization; Evolution of business organizations; Team based organisation-Concept of team, effective team, team creation, committee, task force ; Free-form organisation- Virtual organisation, virtual offices, boundary less organisations.

Unit-II: Evolution of Management Thought

Concept, nature, scope and significance of management; Contribution to management thought by F.W. Taylor, George Elton Mayo, H. Fayol and C.K. Prahalad, Role of Managers.

Unit-III: Functions of Management

Planning-Meaning, types and steps in the process of planning; Organizations: Meaning & types of delegation, decentralization ;Maslow's and Herzberg's theories of motivation; Leadership- Concept and leadership styles; Coordination and cooperation-Concept and techniques.

Unit-IV: Managerial Control

Nature, definition, need for control; Process of control; Principles of control; Factors determining good control; Techniques of control- PERT and CPM

Unit-V: Information System And Quality Management

Information system- Need ,types, developing an information system ;TQM- Concept, need ,advantages and disadvantages; Concept of ISO 9000 and ISO 14000 quality systems; Statistical process control.

BOOKS RECOMMENDED

1. Vasisth, Neeru : Business Organisation and Management, Taxman Academics, New Delhi.
2. Rao ,P.Subha : Principles of Management-Himalaya Publishing House, New Delhi.
3. Sharma,Bhall 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,1st Edition 2008

- 6.Chandan, J.S : Management Concepts and Strategies, Vikas Publications, New Delhi
- 7.Stoner Freeman & Gilbert Jr. : Management, Prentice Hall of India, 6th edition.
- 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.

- 10.Hillier Frederick & Hillier Mark S. : Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets, Tata McGraw Hill, 2008
- 11.Rao, V.S. P & Krishna, V. Harri : Management-Text and Cases, Excel Book Pub., New Delhi

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UNIVERSITY OF JAMMU
B.COM II (SEMESTER- II)

ADVANCED FINANCIAL ACCOUNTING

C.No. :UBCTC211
Credit: 6
Time: 3 Hours

Internal Assessment = 20 Marks
External exam. = 80 Marks
Total =100 Marks

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

Objective: his course provides the students with a detailed knowledge of accounting principles, concepts, techniques and their application to develop an ability and skills in practical work situation.

Unit-I: Hire Purchase System

Meaning and importance, basic terms used in hire purchase and instalments system, difference between hire purchase and instalment system; Journal entries and ledger accounts in the books of both the parties viz. vendor and vendee-when cash price is given ,when cash price is not given,when rate of interest is given, when rate of interest is not given, when amount of instalment is given, when amount of instalment is not given, annuity method and default and repossession.

Unit-II: Royalty

Meaning of various terms used, Journal entries and ledger accounts in the books of both the parties viz., Lessor and Lessee

Unit-III

Valuation of Goodwill

Meaning, Nature and Characteristics ,Factors, Classification , Need and Methods of valuation of Goodwill (1) Average profit method- Simple Average profit method and Weighted Average profit method, (2) Super profit method (3) Capitalisation Method – Capitalisation of super profit method and Capitalisation of average profit method & (4) Annuity Method .

Valuation of Shares:

Need for valuation, factors affecting the value of shares , methods for computation of value of shares

Unit IV: Insolvency Accounts: Insolvency of sole proprietor-Meaning, conditions, various types of creditors- list to be prepared, laws governing settlement of accounts, difference

between Presidency Towns Insolvency Act ,1909 and Provincial Insolvency Act ,1920, Preparation of statement of affairs and deficiency accounts.

Unit –V: Insurance Claims

Meaning of Insurance claims, Steps for ascertaining insurance claims; Computation of loss of stocks with abnormal items including consequential loss of profit and application of average clause.

REFERENCES

1. Gupta R. L. – Advanced Financial Accounting – S. Chand & Sons
2. Kumar, Anil S. – Advanced Financial Accounting – Himalaya Publication House
3. Shukla and Grewal : Advanced Accounts (S. Chand & Ltd. New Delhi)
4. Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)
5. Sr. K. Paul : Accountancy, Volume –I and II (New Central Book Agency, Kolkatta)
6. R. K..Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)
7. Dr. L. S. Porwal : Accounting Theory (Tata McGraw Hill)
8. Robert Anthony, D. F. Hawkins & K. A. Merchant : Accounting Text & Cases (Tata McGraaw Hill)
9. Dr. S. N. Maheshwari : Corporate Accounting (Vikas Publishing House Pvt. Lit. New Delhi)
10. Dr. Ashok Sehgal& Dr. Deepak Sehgal : Advanced Accounting (Taxmann, New Delhi)

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60% weightage should be given to problems demanding numerical solutions.

UNIVERSITY OF JAMMU
B.COM (SEMESTER- II)

CONTEMPORARY MANAGEMENT

C.No. :UBCTC212
Credit:6
Time: 3 Hours

Internal Assessment= 20 Marks
External exam. = 80 Marks
Total = 100 Marks

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

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

Unit-1:Globalisation & Comparative Management

Globalisation of management, changing profile of business environment; Different forms of international business; Managerial functions in global business; Diversity in management practices; Management styles in different nations; Japanese Vs. Korean management style; Comparative analysis of American, Japanese and Chinese leadership style.

Unit-II:Knowledge Management

Concept, drivers and cross functional areas of knowledge management; Total quality management- Evolution, basic of TQM, approaches to quality management by Deming, Juran and Crosby; 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; Planned change- Objectives of planned change, process of planned change; Human response to change- Causes for resistance to change, overcoming resistance to change, conditions favouring change management; Challenges before managers.

Unit-IV: Business Ethics

Concept of ethics; Theories of ethics; Ethics in marketing, accounting & finance, HRM; Social responsibility-Concept and areas; Corporate governance-Concept; Corporate citizenship-Concept.

Unit-V:Advances in Management

Time management: Concept, need, techniques for effective time management, motivation for time management; Cross cultural management-Concept, need and importance; Disaster management-Concept and agencies

BOOKS RECOMMENDED

- 1 Rao, P. Subha : Management & Organisational Behaviour, Himalaya Publishing House, New Delhi
- 2 Rao, V.S. P & Krishna, V. : Management-Text and Cases, Excel Book Harri 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 : Introduction of Management Science: Essential Concepts and Applications, Pearson Education.
- 10 Awad Elias M, Ghaziri Hassan M. Knowledge Management, Pub. Pearson Education, New Delhi.

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