



Syllabi of Subjects at Undergraduate Level

University of Jammu

Faculty of Business Studies

INDEX

S.No.	Faculty of Business Studies
1.	Business Management
2.	BBA
3.	Marketing Management
4.	BBA (HM)
5.	Commerce
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BACHELOR IN ARTS
(Business Management)

Semester-I

Objective:

The aim of paper is to make the students aware of environmental factors governing the Business World.

Paper: Business Environment

Duration of Examination: 3 Hrs.

Maximum Marks: 100

Semester End Exam: 80

Internal Assessment: 20

- Unit I** Concept, Significance, Components of Business environment, Factors affecting Business Environment, Social Responsibilities of Business. Present World economic scenario and its effects on Indian Economy.
- Unit II** Economic Systems: Capitalism, Socialism and mixed economy- feature, merits and limitations.
- Unit III** Present Industrial Policy, Socio- economic implications of Liberalization, Privatization, Globalization. Salient feature of economic reforms in India- Financial and regulatory, FDI reform. Role of SEBI and IRDA, Critical Appraisal of present economic Policy.
- Unit IV** Role of Government in Regulation and development of business; Monetary and Fiscal Policy; various tools of Fiscal Policy, tariff and non- tariff measures.
- Unit V** Various tools of Monetary measures, quantitative and qualitative measures: - Open market operations, CRR, SLR, REPO Rate and reverse REPO rate. Role of World Bank, FEMA and EXIM in Economic Development.

Note for Paper Setting

The question paper will contain two questions from each unit (total ten questions) and the candidates will be required to answer five questions selecting one from each unit. Thus, there will be internal choice within each unit.

Note For Internal Assessment (Total Marks: 20)

Two Home Assignments of 05 Marks each (10 Marks) and One Mid Semester Test (10 Marks).

Suggested Readings:

1. *Gupta C.B- Business Environment: - Sultan Chand and Sons, Edition 2012.*
2. *Ghosh P.K- Business Environment - Sultan Chand and Sons, 2011*

3. *Cherunilam Francis- Business Environment,-Himalaya Publishing House, 2013.*
4. *K. Aswathappa- Business Environment - Himalaya Publishing House, 2013.*
5. *Resautra, NK, Business Environment.-Kalyani Publisher*

Semester-II

Objective: Through this paper the student is expected to understand various types of Business organizations and their strengths & weaknesses.

Paper: Business Organisation

Duration of Examination: 3 Hrs.

Maximum Marks: 100
Semester End Exam: 80
Internal Assessment: 20

- Unit I** Meaning and Characteristics of Business, Social responsibility of Business, Elements of business environment, establishment of new business, qualities of successful Businessman.
- Unit II** Sole proprietorship and joint Hindu Family Business: Meaning features, advantages and limitations of sole proprietorship, Meaning and features of Joint Hindu family business, its merits and demerits, difference between HUF and partnership
- Unit III** Partnership: under Indian Partnership Act 1932; Meaning, features, types of partners, Partnership deed, relation of partner with other partners and with third parties, registration of firm and effect of non registration. Contents of Partnership deed.
- Unit IV** Joint Stock Companies: Meaning, features, types, Exemptions and privileges. Of private companies, Formation of Companies, Appointment, rights and duties of directors, various modes of winding up of Companies.
- Unit V** Cooperatives and Public Sector: Meaning, Features, forms of cooperatives Organizations, merits and limitations, Public Enterprises: Definition and Objectives, merits and demerits.
Limited Liability Partnership: Meaning, Nature, Limited Liability Partnership Vs. Limited Liability Company formation and cessation of limited Liability Partnership. Salient features of LLP Act 2008

Note for Paper Setting

The question paper will contain two questions from each unit (total ten questions) and the candidates will be required to answer five questions selecting one from each unit. Thus, there will be internal choice within each unit.

Note For Internal Assessment (Total Marks: 20)

Two Home Assignments of 05 Marks each (10 Marks) and One Mid Semester Test (10 Marks).

Suggested Readings:

1. *Vasishth Neeru - Business Organisation, Taxmann Law, 2008 Edition.*
2. *Gupta R.N -Business Organization and Management, Taxmann Law, 2012 Edition.*
3. *Jain s. Khuspat- Business Organization. Himalayan Publications Edition 2009.*
4. *S.A Sherlekar, Patel Paranjipe & Chitale - Modern Business Organisation*
5. *Sherlekar, Patel Paranjipe, Chitale -Industrial Organisation & Management-.*

**BACHELOR IN BUSINESS
ADMINISTRATION
(BBA)**

Semester-I

Course No.: 101

Paper: **Fundamentals of Management**

Objective: *The course Contents are aimed at imparting elementary Knowledge of functional areas of the management.*

Duration of Examination: 3 Hrs.

Maximum Marks: 100
Semester End Exam: 80
Internal Assessment: 20

- Unit I Introduction, Concepts, Objectives, Nature, Scope and significance of management, Evolution of management thought – Traditional Vs. Modern.
- Unit II Planning: Concept, Objectives, Nature, Limitation, Process of Planning, Importance, Forms, Techniques and Process of decision making.
- Unit III Organizing : Concept, Objective, Nature of Organizing, Types of Organizing , Delegation of Authority, Authority and responsibilities , Centralization and Decentralization, Span of Control.
- Unit IV Directing: Concept, Principles & Techniques of directing and coordinating. Concept of leadership-Meaning, Importance and Styles. Supervision, Motivation. Communication as a tool to Coordination.
- Unit V Controlling: Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling.

Note for Paper Setting

The question paper will contain two questions from each unit (total ten questions) and the candidate will required to answer five questions selecting one from each unit. There will be internal choice within each unit.

Note For Internal Assessment (Total Marks: 20)

Two Home Assignments of 05 Marks each (10 Marks) and One Mid-Semester Test (10 Marks).

Suggested Books:

1. *Gupta R.S, Sharma B.D, Bhalla N.S - Principles and Practice of Management, Kalyani Publishers Rev Enl Edition 2012.*
2. *Sharma R.K, Gupta Shashi - Principles of Management, Kalyani Publishers, 1st Edition 2010 Rept. 2011.*
3. *Dr. Prasad L.N - Principles and Practice of Management, Publishers Sultan Chand and Sons, 8th Edition 2012.*
4. *Dr. Gupta C.B - Management Concepts and Practice, Publishers Sultan Chand and Sons, 12th Edition Reprint.*
5. *Sherlekar S.A - Management, Himalaya Publishing House, Edition 2012.*

Course No.: 102

Paper: Micro Economics

Objective: To Expose students to basic micro economics concepts

Duration of Examination: 3 Hrs.

Maximum Marks: 100

Semester End Exam: 80

Internal Assessment: 20

- Unit I Introduction to Micro Economics and macro Economics- Meaning and difference, meaning of demand and supply, Laws of demand and supply, Elasticity of demand, concept of market period, short period and long period, revenue and cost curves.
- Unit II Monopoly: Introduction, Assumptions, causes, Demand Curve, Revenue Curves. Average and marginal, Short run and long run equilibrium, Supernormal Profit and losses, Price discrimination concepts and conditions, Dumping.
- Unit III Monopolistic Competition: Meaning and assumptions, Product Differentiation and demand curve, short run and long run equilibrium of firm and industry under
- Unit IV Oligopoly: Meaning, types, characteristics of oligopoly Collusive and non collusive oligopoly, Price output determination under oligopoly Analysis of merits & limitations
- Unit V Partial and general equilibrium General Equilibrium Model (2*2*2), its assumptions Production equilibrium, consumption Equilibrium, simultaneous equilibrium of production and consumption.

Note for Paper Setting

The question paper will contain two questions from each unit (total ten questions) and the candidate will be required to answer five questions selecting one from each unit. There will be internal choice within each unit.

Note For Internal Assessment (Total Marks: 20)

Two Home Assignments of 05 Marks each (10 Marks) and One Mid-Semester Test (10 Marks).

Books Recommended:

1. Dr. Varshney R - Managerial Economics, Publisher Sultan Chand and Sons, 21st Revised Edition.

2. *Dr. Mehta P.L -Managerial Economics- Analysis, Problems, Cases. Publisher Sultan Chand and Sons, 19th Revised and Enlarged Edition 2013.*
3. *Mithani D.M – Principles of Economics Himalaya Publishing House, Edition 2012.*
4. *Misra S.K, Puri V.K - Indian Economy, Himalaya Publishing House, Edition 2013.*
5. *Dr. Abha Mittal - Micro Economics, Taxmann : 2nd Edition 2012.*

Course No.: 103

Paper: Financial Accounting

Objective: *The paper is aimed at imparting knowledge regarding simple techniques of accounting system used by some organizations.*

Duration of Examination: 3 Hrs.

Maximum Marks: 100

Semester End Exam: 80

Internal Assessment: 20

- Unit I Meaning, Objectives, Branches and systems of Accounting, Accounting Standards issued by ICAI, IFRS, Basic terms used in accounting, various books of Accounting, GAAP
- Unit II Financial Statements of non Corporate entities position statement and income statement. (with and without adjustments)
- Unit III Consignment Accounts, important terms, preparation of books of Consignor and consignee, valuation of normal & abnormal loss, Valuation of closing stock, Calculation of commission.
- Unit IV Joint venture, Difference Between joint venture and consignment, Accounting under various methods of joint venture, Average due date and account current.
- Unit V Hire Purchase System: Difference between hire purchase and sale, preparation of books of Hire vender and hire purchaser under various situations like when cash price is given/not given, rate of interest is given/ not given, partial and complete repossession in case of default (excluding stock and debtors system and final account system)

Note for Paper Setting

The question paper will contain two questions from each unit (total ten questions) and the candidate will required to answer five questions selecting one from each unit. There will be internal choice within each unit.

Note For Internal Assessment (Total Marks: 20)

Two Home Assignments of 05 Marks each (10 Marks) and One Mid-Semester Test (10 Marks).

Books Recommended:

1. *Chatterjee Partha - Financial Accounting, Himalaya Publishing House, Edition Edn :2011.*
2. *Sontokki Arvind Kaustubh - Financial Accounting Himalaya Publishing House, Edition 2011.*
3. *Dr. Sehgal Ashok/ Dr. Sehgal Deepak –Advanced Accounting (Volume: 1)Taxmann Publication 2013.*

Course No.: 104

Paper: Business Communication

Objective: *The objective of the paper is make student aware of essentials of various communication techniques.*

Duration of Examination: 3 Hrs.

Maximum Marks: 100

Semester End Exam: 80

Internal Assessment: 20

- Unit I Meaning and Objective of Business Communication, Forms of Communication, Communication models and process, Principles of Effective Communication.
- Unit II Channels of Communication: Formal and Informal Communication, Networks, Grapevine, Barriers in Communication, Groups discussion, Mock Interviews, Seminars, Individual and Groups Presentations.
- Unit III Writing skills: Planning Business messages, rewriting and editing, request letters, Good news, Bad news letters, Essential of effective Business letters, Writing Business letters, memos, e-mails, report writing.
- Unit IV Oral voice effectiveness, Types of oral presentation. Non-verbal Communication: Types, importance. Body language. Principles of Oral Presentation, Factors affecting Presentation, effective Presentation skills.
Listening- listening process, Guidelines for effective listening. Interviewing skill, writing resume
- Unit V Multicultural Communication: Multicultural Perspective, Multicultural Communication guidelines, Global business, Global Communication Strategies, Proposal development & report writing.

Note for Paper Setting

The question paper will contain two questions from each unit (total ten questions) and the candidate will required to answer five questions selecting one from each unit. There will be internal choice within each unit.

Note For Internal Assessment (Total Marks: 20)

Two Home Assignments of 05 Marks each (10 Marks) and One Mid-Semester Test (10 Marks).

Suggested Books:

1. *Sinha K.K - Fundamentals of Business Communication, Taxmann Law, 2012 Edition.*
2. *Narula S.S - Personality Development and Communication skills, Taxmann Law, 2010-11 Edn.*
3. *Pal Rajendra, Korlahalli J.S - Essentials of Communication, Sultan Chand and Sons, 13th Edition 2013.*

Course No.: 105

Paper: Business Organization

Objective: Through this paper the student is expected to understand various types of business organization and their strengths & weaknesses.

Duration of Examination: 3 Hrs.

Maximum Marks: 100

Semester End Exam: 80

Internal Assessment: 20

- Unit I Meaning and Characteristics of Business, Social responsibility of Business, Elements of business environment, establishment of new business, qualities of successful businessman.
- Unit II Sole proprietorship and joint Hindu Family Business: Meaning features, advantages and limitations of sole proprietorship, Meaning and features of Joint Hindu family business, its merits and demerits, difference between HUF and partnership
- Unit III Partnership: under Indian Partnership Act 1932 and partnership Act 1908: Meaning, features, types of partners, Partnership deed, relation of partner with other partners and with third parties, registration of firm and effect of non registration. Contents of Partnership deed.
- Unit IV Joint Stock Companies: Meaning, features, types, Exemptions and privileges. Of private companies, Formation of Companies, Appointment, rights and duties of directors, various modes of winding up of Companies.
- Unit V Cooperatives and Public Sector: Meaning, Features, forms of cooperatives Organizations, merits and limitations, Public Enterprises: Definition and Objectives, merits and demerits.
Limited Liability Partnership: Meaning, Nature, Limited Liability Partnership Vs. Limited Liability Company formation and cessation of limited Liability Partnership. Salient features of LLP Act 2008

Note for Paper Setting

The question paper will contain two questions from each unit (total ten questions) and the candidate will be required to answer five questions selecting one from each unit. There will be internal choice within each unit.

Note For Internal Assessment (Total Marks: 20)

Two Home Assignments of 05 Marks each (10 Marks) and One Mid-Semester Test (10 Marks).

Books Recommended:

1. *Vasishth Neeru - Business Organisation, Taxmann Law, 2008 Edition.*
2. *Gupta R.N -Business Organization and Management, Taxmann Law, 2012 Edition.*
3. *Jain s. Khuspat- Business Organization. Himalayan Publications Edn 2009.*

Course No.: 106

Paper: Computer Application in Modern Business

Objective: *To enable the students to learn the basics of Computer Operations.*

Maximum Marks: 50

- Unit I Characteristics of Computers, Storage unit , Arithmetic logic unit, Control unit, Central Processing unit, Input and output devices, Software :- System Software, Application Software.
- Unit II Application Software Packages: - Word Processing Package, Spreadsheet Package, Graphic Package (Including MS-Office-Word, Excel, PowerPoint, Operating System 8)
- Unit III Internet: Its Basic services, uses of the Internet, Network Topologies – Advantages, Disadvantages. Network Types (LAN, WAN& MAN)

Note for teacher concerned

- **There shall be presentation by the students on the above said topic or any other topic selected by the teacher concerned (carrying 30 marks divided equally among communication, content, presentation skills)**
- **The written report concerning the presentation to be submitted by the students at the time of presentation (carrying 20 marks)**
- **The presentation to be evaluated by the teacher concerned/ teacher nominated by the Principal.**

Suggested Books:

1. *Dahiya Usha, Nagpal Sapna - Computer application in Management , Taxmann Law, 2009 Edition.*
2. *Madan Sushila- Information Technology, Taxmann Law, 2007 Edition.*
3. *Kapoor V.K – Introduction to Data Processing and System Analysis. Sultan Chand and Sons, 2013.*

Semester-II

Course No.: 201

Paper: Business Mathematics

Objective: *The paper aims at making the students aware of various mathematical techniques to be used for critical appraisal of business information.*

Duration of Examination: 3 Hrs.

Maximum Marks: 100

Semester End Exam: 80

Internal Assessment: 20

- Unit I Arithmetic Progression, Geometric Progression, Harmonic Progression with simple practical applications
- Unit II Permutations and Combinations, Binomial Theorem, Probability, Addition and multiplication, Rules of Probability, Baye's Theorem (without proof) with simple problems.
- Unit III Determinants & Matrices, Algebra of Matrices, Determinations with simple applications for solution of linear simultaneous equations using crammer's Rule, Matrices with simple application for solution of Linear Simultaneous equation using matrix method
- Unit IV Limits and continuity of a function, Limits of Algebraic, Exponential & Logarithmic function, Derivative of Algebraic from Ist Principle, Product Rule & Quotient Rule.
- Unit V Integration of simple forms by substitution & by part & their marginal applications. Formulation of L.P.P, by Graphic Technique.

Note for Paper Setting

The question paper will contain two questions from each unit (total ten questions) and the candidate will required to answer five questions selecting one from each unit. There will be internal choice within each unit.

Note For Internal Assessment (Total Marks: 20)

Two Home Assignments of 05 Marks each (10 Marks) and One Mid-Semester Test (10 Marks).

Suggested Books:

1. Singh J.K- *Business Mathematics, Himalaya Publishing House, Edition: 2013.*
2. Sehgal K.L- *Business Mathematics, Himalaya Publishing House, Edition 2011.*
3. Sharma Anand- *Business Mathematics and Analytics. Himalaya Publishing House, Edition :2013*
4. Dikshit Amaranth, Jain Jitendra Kumar - *Business Mathematics- Himalaya Publishing House, Edition :2009.*

Course No.: 202

Paper: Business Environment

Objective: *The aim of the paper is to make students aware of environmental factors governing the Business World.*

Duration of Examination: 3 Hrs.

Maximum Marks: 100

Semester End Exam: 80

Internal Assessment: 20

- Unit I Concept, Significance, Components of Business environment, Factors affecting Business Environment, Social Responsibilities of Business. Present World economic scenario and its effects on Indian Economy.
- Unit II Economic System: Capitalism, Socialism and mixed economy- feature, merits and limitations.
- Unit III Present Industrial Policy, Socio-economic implications of Liberalization, Privatization, Globalization. Salient feature of economic reforms in India- Financial and regulatory, FDI reform. Role of SEBI and IRDA, Critical Appraisal of present economic Policy.
- Unit IV Role of Government in Regulation and development of business; Monetary and Fiscal Policy; various tools of Fiscal Policy. tariff and non- tariff measures.
- Unit V Various tools of Monetary measures, quantitative and qualitative measures: - Open market operations, CRR, SLR, REPO Rate and reverse REPO rate. Role of World Bank, FEMA and EXIM in economic Development .

Note for Paper Setting

The question paper will contain two questions from each unit (total ten questions) and the candidate will required to answer five questions selecting one from each unit. There will be internal choice within each unit.

Note For Internal Assessment (Total Marks: 20)

Two Home Assignments of 05 Marks each (10 Marks) and One Mid-Semester Test (10 Marks).

Suggested Books:

6. Gupta C.B- *Business Environment: Publishers- Sultan Chand and Sons, Edition 2012.*
7. Ghosh P.K- *Business Environment – Publishers – Sultan Chand and Sons, 2011*
8. Cherunilam Francis- *Business Environment, Himalaya Publishing House, 2013.*
9. K. Aswathappa- *Business Environment - Himalaya Publishing House, 2013.*

Course No.: 203

Paper: Cost Accounting

Objective: *The contents of the paper aim at imparting knowledge of the fundamental tools of Cost accounting*

Duration of Examination: 3 Hrs.

Maximum Marks: 100

Semester End Exam: 80

Internal Assessment: 20

- UNIT-I Introduction: Meaning, Objectives and advantages of cost accounting, Cost Classification, items to be included and excluded from cost sheet, Mandatory application of costing standards, preparation of cost sheet showing various elements of cost, estimated cost sheet including Tender & Quotation.
- UNIT-II Material and labour: Meaning and need for material control concept of Economic order quantity, valuation of inventory by various methods: LIFO, FIFO, Simple average, weighted average, Meaning and measures to control of labour turnover, idle time and control over idle time.
- UNIT-III Accounting for overheads: Meaning and classification of overheads, Basis for Apportionment, Reapportionment of service department cost to production Department, computation of Machine hour rate and Labour hour rate.
- UNIT-IV Reconciliation Statement: Meaning and reasons for difference in financial and costing Profit and loss, and steps for preparation of statement to reconcile costing profit with financial profit, Preparation of Reconciliation Statement when costing profit is given and when financial profit is given.
- UNIT-V Standard Costing: Meaning, features, advantages and limitations of standard costing, Preliminaries to the establishment of standard cost, Computation of Material Variances: Material Cost/ Price/ Usage/Mix/ Yield Variances, Computation of Labour Variances: Cost/Rate/ Efficiency/ Idle time /Gang Composition/ Yield Variances.

Note for Paper Setting

The question paper will contain two questions from each unit (total ten questions) and the candidate will required to answer five questions selecting one from each unit. There will be internal choice within each unit.

Note For Internal Assessment (Total Marks: 20)

Two Home Assignments of 05 Marks each (10 Marks) and One Mid-Semester Test (10 Marks).

Suggested Books:

1. *Athma Prasantha- Cost and Management Accounting. Himalaya Publishing House, Edition 2011.*
2. *Shukla M.B- Cost and Management Accounting. Himalaya Publishing House, Edition 2012.*
3. *Jain S.P and Narang K.L- Cost and Management Accounting. Kalyani Publishing House, Edition 2012.*
4. *Jain S.P and Narang K.L- Cost Accounting. Kalyani Publishing House, Edition 2012.*

Course No.: 204

Paper: Business Ethics

Objective: *The aim of the paper is to make students aware of various ethical issues concerning Business World*

Duration of Examination: 3 Hrs.

Maximum Marks: 100

Semester End Exam: 80

Internal Assessment: 20

Unit I	Business Ethics- An overview-Concept, nature, evolving ethical values, Arguments in favour and against business Ethics, Myths about Business Ethics.
Unit II	Ethical theories in Business, Organizational ethics development system (OEDS), Ethical values.
Unit III	Ethics concerning Consumer Protection and marketing, the Ethics in HRM, Ethical issues in Finance and accounting, Business Ethics and the Environmental Pollution.
Unit IV	Work Ethics, work Culture, Quality of work life (QWL), Corporate Governance
Unit V	Corporate Social Responsibility- Social Responsibility of Business with respect to different stakeholders, Arguments for and against Social Responsibility of Business, Social Audit.

Note for Paper Setting

The question paper will contain two questions from each unit (total ten questions) and the candidate will be required to answer five questions selecting one from each unit. There will be internal choice within each unit.

Note For Internal Assessment (Total Marks: 20)

Two Home Assignments of 05 Marks each (10 Marks) and One Mid-Semester Test (10 Marks).

Suggested Books:

1. *Murthy C.S.V - Business Ethics: Himalyan Publishing House, Edition 2012.*
2. *Singh Anand- Business Ethics Indian Value System: Himalyan Publishing House, Edition 2011.*
3. *Banerjee R.P- Ethics in Business and Management: Himalyan Publishing House, Edition 2010.*

Course No.: 205

Paper: Legal Framework of Business

Objective: *To familiarize the students with basic concepts of law.*

Duration of Examination: 3 Hrs.

Maximum Marks: 100
Semester End Exam: 80
Internal Assessment: 20

- Unit I Law of Contract-I: Contract- Meaning, types and essential salient features of offer, acceptance, consideration, contractual capacity, free consent and legality of object.
- Unit II Law of Contract II: Rules regarding: contingent contracts, performance of the contract and remedies for breach of contract, quasi contracts- Meaning and types.
- Unit III Indemnity and Guarantee: Meaning and difference between indemnity and Guarantee, kinds of Guarantee, rights of surety, discharge of surety, rights of indemnity holder.
- Unit IV Bailment and pledge: Bailment- Characteristics of bailment, classifications, rights and duties of Bailor and Bailee, Law relating to lien, rules regarding finder of lost goods, rights and duties of Pawnor and Pawnee, Pledge by non Owners.
- Unit v Law of Partnership: Definition, formation, registration, rights, duties and Liabilities of partners, types of partners, Minor as Partner, Modes of dissolution of firm wiz, by agreement, Compulsory dissolution, By notice and on the happening of certain Contingencies.

Note for Paper Setting

The question paper will contain two questions from each unit (total ten questions) and the candidate will required to answer five questions selecting one from each unit. There will be internal choice within each unit.

Note For Internal Assessment (Total Marks: 20)

Two Home Assignments of 05 Marks each (10 Marks) and One Mid-Semester Test (10 Marks).

Books Recommended:

1. *Ramtishkar R.R- Legal aspects of Business, Himalyan Publishing House, Edition 2013.*
2. *Saravanavee P and S. Sumathi- Indian Contract Act and Sale of Goods Act Himalyan Publishing House, Edition 2009.*
3. *Garg and Chawala- Regulatory Framework of business, Kalyani Publishers Edition 2010.*
4. *Kapoor N.D - Regulatory Framework of business, Kalyani Publishers Edition 2010.*

Course No.: 206

Paper: Seminar on Soft Skills Development

Objective: *To encourage the all round development of students by focusing on soft skills and to make student aware about the importance, the role and the content of soft skills through instruction, knowledge acquisition and practice*

Maximum Marks: 50

SECTION-A

Meaning and Importance of Communication in Business: Process, types of communication: formal and informal and their Characteristics, essential of effective business Communication, Channels of communication, their effectiveness, limitations, Barriers of Communication, Approaches of effective communication.

Presentations, Book Reviews and Summaries

SECTION-B

Time Management and Goal Setting: Identification of time Wasters, Prioritization of work (ABC Method), Goal Setting.

Listening Skills: Listening to Specific Information, Identifying Main Issues, Seeing Beyond the Surface

Team Assignment: Effects of Competition on Individual and group Behavior, Competitive and Collaborative Team Behavior, Team/Group Dynamics, Team Assignment.

SECTION-B

Stress Management: Symptoms of Stress, Coping Approaches.

Report Writing: Process, Structure and Layout.

Principles of Clear Writing , Often misused words, applications and request, positive and negative responses to request, routine messages, memos, organization meeting, preparation of agenda and minutes, business etiquette, telephone etiquette, e-mail etiquette.

Note for teacher concerned

- **There shall be presentation by the students on the above said topic or any other topic selected by the teacher concerned (carrying 30 marks divided equally among communication, content, presentation skills)**
- **The written report concerning the presentation to be submitted by the students at the time of presentation (carrying 20 marks)**
- **The presentation to be evaluated by the teacher concerned/ teacher nominated by the Principal.**

Books Recommended/Suggested Reading:

1. *Ravi Urmila- English Language and Communication Skill, Himalyan Publishing House, Edition 2009.*
2. *Chopra R.K- Communication Management, Himalyan Publishing House, Edition 2009.*
3. *Sharma Dhiraj- Communication in IT age, Himalyan Publishing House, Edition 2010.*
4. *Kathede V.R -Soft Technologies at work- Learning Social/Soft Skills, Himalyan Publishing House, Edition 2011.*

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BACHELOR OF ARTS IN
MARKETING MANAGEMENT

SEMESTER SYSTEM
(Session 2014-15 onwards)

<u>Semester</u>	<u>Paper</u>	<u>Marks</u>
Semester- I	Business Environment	100
Semester - II	Fundamentals of Marketing	100

Semester-I

Paper: **Business Environment**

Objective: *The aim of the paper is to make students aware of environmental factors governing the Business World.*

Duration of Examination: 3 Hrs.

Maximum Marks: 100
Semester End Exam: 80
Internal Assessment: 20

- Unit I** Concept, Significance, Components of Business environment, Factors affecting Business Environment, Social Responsibilities of Business. Present World economic scenario and its effects on Indian Economy.
- Unit II** Economic Systems: Capitalism, Socialism and mixed economy- feature, merits and limitations.
- Unit III** Present Industrial Policy, Socio- economic implications of Liberalization, Privatization, Globalization. Salient feature of economic reforms in India- Financial and regulatory, FDI reform. Role of SEBI and IRDA, Critical Appraisal of present economic Policy.
- Unit IV** Role of Government in Regulation and development of business; Monetary and Fiscal Policy; various tools of Fiscal Policy. tariff and non- tariff measures.
- Unit V** Various tools of Monetary measures, quantitative and qualitative measures: - Open market operations, CRR, SLR, REPO Rate and reverse REPO rate. Role of World Bank, FEMA and EXIM in economic Development .

Note for Paper Setting

The question paper will contain two questions from each unit (total ten questions) and the candidates will be required to answer five questions selecting one from each unit. Thus, there will be internal choice within each unit.

Note For Internal Assessment (Total Marks: 20)

Two Home Assignments of 05 Marks each (10 Marks) and One Mid Semester Test (10 Marks).

Suggested Readings:

1. *Gupta C.B- Business Environment: - Sultan Chand and Sons, Edition 2012.*
2. *Ghosh P.K- Business Environment - Sultan Chand and Sons, 2011*
3. *Cherunilam Francis- Business Environment,-Himalaya Publishing House, 2013.*
4. *K. Aswathappa- Business Environment - Himalaya Publishing House, 2013.*

Semester-II

Paper: Fundamentals of Marketing

Objective: *To Expose the students to the basics of marketing*

Duration of Examination: 3 Hrs.

Maximum Marks: 100
Semester End Exam: 80
Internal Assessment: 20

Unit I Overview of Marketing: Meaning of Market, Types of Markets Kinds of goods, Evolution of marketing, Classification of Markets:- On Geographical, Product Bases and competition bases. Characteristics and Significance of Marketing.

Unit II Marketing Environment: Need for studying Environment, Importance of Environmental Analysis, Kinds of Marketing Environment, Economic Environment, Political, Legal, Technological, social & cultural Environment, Strategies to deal with Marketing Environment.

Unit III Marketing research Process: Importance of Marketing Research, Scope and significance of Marketing Research, Types of Marketing Research- Advantages, Limitations, Marketing Research Process.

Unit IV Market Segmentation & Selecting target Markets. Meaning of Market Segmentation, Bases for Market Segmentation, Criteria for effective market segmentation, Advantages of segmentation, Market Targeting.

Unit V Positioning: The positioning concept, The process of developing a position, Positioning strategies, Elements of positioning
Product Concept: Basic Concept of product, Product differentiation, Differentiation tools, Product Classification product Mix and product line.

Note for Paper Setting

The question paper will contain two questions from each unit (total ten questions) and the candidates will be required to answer five questions selecting one from each unit. Thus, there will be internal choice within each unit.

Note For Internal Assessment (Total Marks: 20)

Two Home Assignments of 05 Marks each (10 Marks) and One Mid Semester Test (10 Marks).

Suggested Readings:

1. *Sherlekar S.A, and Krishnamoorthy R- Marketing Management, Himalyan Publishing House.*
2. *Karuna Karan K- Marketing Management, Himalyan Publishing House, Edition 2013.*
3. *Bose .S. Biplab - Marketing Management, Himalyan Publishing House, Edition 2013.*
4. *Sontoki C.N- Marketing Management, Himalyan Publishing House, Edition 2010.*
5. *Kotler Phillip –Marketing Management, Pearson, New Delhi*

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BBA (HM)

Semester-I

Fundamentals of Management

Course : BBA (HM)

Course Code : GSBHMTC 0101

Contact Hours : 45

Maximum Marks : 100

Semester : I

No. of Credits : 4

Semester Exam :70

Internal Assessment :30

Objective:

To familiarize the students with basic concepts, and issues in management and thus enhance their understanding of how organizations function.

UNIT-1

Concept and nature of Management, Significance of Management, Management as Science, Art and profession, Functions and Principles of management , Levels of management, Management skills, Evolution of Management Thoughts, Approaches to management(Classical, Contingency, Operational, Behavioural and Quantitative), Recent trends in Management.

UNIT-2

Planning: Meaning, nature and importance of Planning, Steps in planning, Types of plans, Management by objectives(MBO) , Meaning and importance of forecasting, Meaning, features and importance of Decision making, Types of decisions.

UNIT-3

Organization: Meaning, characteristics and importance, principles of organization, Steps in the process of organising, Types of Organization Structure: Forms, Line & Staff Authority Relationships; Delegation and Decentralisation, Span of Management.

UNIT-4

Directing: Meaning, features, and importance of Direction,; Concept, meaning, need and importance of Motivation; Meaning, nature and importance of Communication, Elements of Communication

UNIT-5

Coordination & Controlling: Meaning and need of Coordination, Techniques of Coordination; Meaning, nature and need of Management Control Systems, Process of Controlling, Techniques of Control .

Note for Paper Setting:

The question paper will contain two questions from each unit and the candidates will be required to answer one question from each unit i.e. there will be internal choice within each unit.

Suggested Readings :

- Principles and Practice of Management, LM Prasad ,Sultan Chand and sons, 8th Edition(2013).
- Essentials of Management: Harold Koontz & Heinz Weihrich, Mc grawHill, 8th Edition(2010).
- Management, VSP Rao& V Harikrishna.,Excel Books, 8th Edition(2009).

Foundation Course in Hospitality Management

Course : BBA (HM)

Course Code : GSBHMTC 0102

Contact Hours : 45

Maximum Marks : 100

Semester : I

No. of Credits : 4

Semester Exam :70

Internal Assessment :30

Objective:

This Course shall familiarize students with importance of hospitality and its detailed sectors. The broad overview of industry will help learners to understand the integrated picture as well as industry among various sectors.

UNIT I

Concept, overview and development in hotel industry over the ages; Defining the term-Hotel, types and characteristics; Departments of a hotel and their functions; Linkages & integrations in hotel industry; Future role and changing trends.

UNIT 2

Front office operations: Introduction, Qualities of Front Office Staff, Front Office Organizational hierarchy of a Large hotel and a Small hotel; Functions of Front Office at the arrival & departure of the guest; Front Office procedure for emergencies; Budgeting and yield management.

UNIT 3

House-keeping: Layout of housekeeping department; Competencies of a housekeeping employees; Housekeeping, Administration Duties; Procedure for cleaning room & bathroom; Rules on a guest floor; Administration and control functions of housekeeping.

UNIT 4

F&B department and its types; types of equipment used in F&B services & production; functional catering and its types, Departments of a kitchen; Classification of menus and menu planning; Types of services; F&B staffing.

UNIT 5

International hotel regulation; Star categorization; Hotels organizational structure of Hotel- Small, Medium and Large; Ownership structure of Hotels: types, their features, advantages and disadvantages.

Note for Paper Setting:

The question paper will contain two questions from each unit and the candidates will be required to answer one question from each unit i.e. there will be internal choice within each unit.

Suggested Readings:

- Service quality Management in Hospitality, Tourism& Leisure, Jay Kandampully, Psychology press, 6th Edition(2013).
- Best Impressions in Hospitality, Ange Michael, Delmar Thompson Learning , 3rd Edition(2000).
- Welcome to hospitality, Kye- Sung Chou, Delmar Cengage Learning.
- Introduction to Hospitality Management, John R. Walker, Pearson Education, 2nd Edition (2004).

Travel and Tourism Management

Course : BBA (HM)

Course Code : GSBHMTTC 0103

Contact Hours : 45

Maximum Marks : 100

Semester : I

No. of Credits : 4

Semester Exam :70

Internal Assessment :30

Objective:

The course is aimed to introduce the basic concepts of tourism to the beginners and to serve as a comprehensive resource for the seasoned professionals.

UNIT I:

Overview of Travel and Tourism Industry: The nature of travel and tourism industry; Tourism typology ; Characteristics of tourism industry ; Tourism Product ; Characteristics of tourism product ; Travel agencies and tour operators ; factors which motivates and influence travellers ; Destination requirements to satisfy and support travel and tourism.

UNIT 2:

Impact of Tourism: Tourism Impacts an overview – Physical impact of tourism development and from tourism activities ; Impact of tourism on Economy of Regional , National and local levels ; Social impacts (Positive and Negative); Cultural impacts (Positive and Negative) ; Environmental impacts (Positive and Negative) - Green's checklist of Environmental impacts.

UNIT 3:

Tourism Planning, Policy and Development: Planning and its significance in tourism; Tourism Policy 1982; National Tourism Policy and its Evaluation; National Action Plan 1992; National Tourism Policy 2002; Sustainable Development and perspective plans; Growth and development of tourism; Major issues and concerns to develop tourism; Scope of career opportunities.

UNIT 4:

Travel Organizations: Travel organization – aims, objectives, functions and activities of The Ministry of Tourism(MOT), IATA, FHRAI, UFTTA, PATA, IATA, IATO, UNWTO, ICPB, IRCTC.

UNIT 5:

Emerging Concepts and Trends in Tourism: Eco Tourism, Rural Tourism, Sustainable Tourism, Ethnic Tourism, Health Tourism. Travel industry fairs – ITB, WTM, SMTV, FITUR, PATA TRAVEL MART.

Note for Paper Setting:

The question paper will contain two questions from each unit and the candidates will be required to answer one question from each unit i.e. there will be internal choice within each unit.

Suggested Readings:

- Basics of Tourism, Krishan K. Kamra & Mohinder Chand, Kanishka Publishers, 3rd Edition (2004).
- Tourism Principles & Practices, Sampad K. Swain & Jitendra M. Mishra, Oxford University Press, 4th Edition(2011).
- Basics of Tourism Management, Suddendu Narayan Misra & Sapan K. Saudual, Excel Books, 2nd Edition(2009).
- Tourism Concepts & Practices, John R. Walker & Josielyn T. Walker, Pearson, 2nd Edition (2011).
- The Business of Tourism (Concepts & Strategies), A.K. Bhatia, Sterling Publishers Pvt. Ltd, 2nd Edition (2007).

Basics of Computers

Course : BBA (HM)

Course Code : GSBHMTC 0104

Contact Hours : 45

Maximum Marks : 100

Semester : I

No. of Credits : 4

Semester Exam :70

Internal Assessment :30

Objective:

The course is aimed to introduce the basic concepts of tourism to the beginners and to serve as a comprehensive resource for the seasoned professionals.

UNIT I

Introduction to Computers; Characteristics of Computers; Evolution of Computers; Computer Generations.Types of computers: analog,digital,hybrid.

UNIT 2

Basic components of computers- input unit, output unit, storage unit; primary and secondary storage devices; RAM, ROM; Input- Output Devices; Arithmetic logic unit , CPU, Control unit.

UNIT 3

Meaning of Software; Types of Software's: System software- DOS and WINDOWS, features of DOS and WINDOWS, Mobile technology: andriod,windows

UNIT 4

Types of Software's: Application software- Windows based MS-Word, Excel, Power point and characteristics of same; Internet & its uses, Basic services of internet; Virus and types.

UNIT 5

MIS (Management Information System) in hotels; Point of sale; Energy management; payroll management; Telephones systems in hotels.

Note for Paper Setting:

The question paper will contain two questions from each unit and the candidates will be required to answer one question from each unit i.e. there will be internal choice within each unit.

Suggested Readings:

- Computer fundamentals ,Pradeep K.Sinhations, BPB publications, 4th Edition(2004).
- First course in computers,Sanjay Saxena, Vikas Publishers, 3rd Edition(2009).
- Computer fundamentals, Anita Goel , Pearson Publications, 3rd Edition(2010).

Quantitative Techniques

Course : BBA (HM)
Course Code : GSBHMTC 0105
Contact Hours : 45
Maximum Marks : 100

Semester : I
No. of Credits : 4
Semester Exam :70
Internal Assessment :30

Objective:

To appraise the student with various statistical and research methods and their relevance and application with special reference to hospitality and tourism.

UNIT I

Statistics – Definition, functions, applications and limitations of ; Collection of Data - Primary Data and Secondary Data; Presentation of Data - Classification and Tabulation of Data; Pie Diagrams, Histograms, Frequency Polygons, Application of Diagrams and Graphs.

UNIT 2

Measures of Central Tendency- Mean, Median and Mode-Individual observation, Discrete and continuous series; Quartiles and Percentiles-Individual observation, Discrete and continuous series; Measures of Variation - Range, Mean Deviation, Standard Deviation, Coefficient of Variation.

UNIT 3

Correlation -Concepts, Types of Correlation, Coefficient of Correlation - Karl Pearson's and Spearman's Rank Correlation; Regression Analysis - Regression Lines, Regression equations and Regression Coefficient.

UNIT4

Index Numbers- Concepts and Applications; classification of index number- Unweighted Index Numbers, Weighted Index Numbers, and Consumer Price Index Numbers; Business Forecasting- Methods of Forecasting, Time Series Analysis- Components of Time Series.

UNIT 5

Association of Attributes – Introduction, Difference between correlation and Association, consistency of data, Association and Dissociation, Methods of studying Association; Interpolation and extrapolation – Introduction, significance of Interpolation and Extrapolation; Methods of interpolation- Binomial Expansion Method, Newton's Method And Lagrange's Method.

Note for Paper Setting:

The question paper will contain two questions from each unit and the candidates will be required to answer one question from each unit i.e. there will be internal choice within each unit.

Suggested Readings:

- Statistical Methods by S.P Gupta, Sultan Chand & sons, 3rd Edition(2003).
- Fundamentals of statistics, S.C Gupta, Himalayan Publication, 5th Edition(1992).
- Essentials of statistics, Mario.F.Trialo, Pearson Education, 4th Edition(2009).

Business Communication

Course : BBA (HM)
Course Code : GSBHMTTC 0106
Contact Hours : 25
Maximum Marks : 50(Internal)

Semester : I
No. of Credits : 2

Objective: To develop oral and written communication skills so as to enable the participants to present their ideas logically and effectively.

UNIT 1

Introduction to Communication: Meaning, Nature, Types and Scope of Communication, Barriers to Effective Communication, Overcoming Barriers to Communication; Active Listening Skills: Types of Listening, Barriers to Effective Listening, Improving Listening Skills.

UNIT 2

Oral Communication: Effective presentation skills- Preparing and Delivering Presentations, Elements of an Effective Presentation, Types of Oral Presentations; Non-Verbal Communication: Body Language-Physical Expression, Gestures, Hand Movements, and Spatial Relationships.

UNIT 3

Principles of Business Communication: Choosing Words, Developing Sentences, Forming Paragraphs; Message Formats: Letters, Memos, E-mails.

Suggested Readings

- Business Communication, Krizan, Merrier, Logan and William, Cengage Learning, 8th Edition (2010).
- Written Communication in Business, Robert L. Shurter & J.Peter Williamson, McGraw-Hill, 2nd Edition (2010).
- Business Communication Today, Courtland L. Bovee, John V. Thill & Abha Chatterjee, Pearson, 12th Edition(2014).

Semester-II

Hotel Accounting

Course : BBA (HM)

Course Code : GSBHMTTC 0201

Contact Hours : 45

Maximum Marks : 100

Semester : II

No. of Credits : 4

Semester Exam : 70

Internal Assessment : 30

Objective:

To provide basic knowledge about accounting procedures and to understand the tools and techniques of hotel accounting.

UNIT 1

Meaning , process, advantages and limitations of accounting; branches of accounting; classification of accounts; external & internal end users of accounting information, accounting assumptions, accounting concepts and accounting conventions, accounting equation.

UNIT 2

Meaning and features of journal; steps in journalizing; ledger: concept, mechanics of posting & balancing of accounts; trial balance: definition, features, objectives & preparation of trial balance; financial statement: meaning and types :trading a/c, Profit and Loss a/c, balance sheet; practical problems without adjustments.

UNIT 3

Depreciation: Meaning, nature, causes; basic factors affecting depreciation and methods of charging depreciation:straight line and written down value method; Reserves: Meaning, Types:Capital Reserve,Revenue Reserve and Secret Reserve; meaning of provisions.

UNIT 4

Joint Venture Accounts: Concept & Accounting Treatment: simple problems; Rectification of errors; types of errors & their rectification

UNIT 5

Concept of cost; Classification of costs; Preparation of Cost Sheet; CVP analysis: Break even analysis, margin of safety, contribution..

Note for Paper Setting

The question paper will contain two questions from each unit and the candidates will be required to answer one question from each unit i.e. there will be internal choice within each unit.

Suggested Readings:

- Financial Accounting – A managerial perspective ,Narayanswamy, Prentice Hall of India, 4th Edition(2011).
- Double Entry Book Keeping ,Juneja, Chawla & Saksena , Kalyani Publications, 4th Edition(2003).
- An Introduction To Accountancy 5th, Maheshwari & Maheshwari , Vikas Publishing House, 10th Edition(2009).
- Financial Accounting for business Managers ,Bhattacharya, Prentice Hall of India, 3rd Edition(2006).
- Advanced , R L Gupta ,Sultan Chand & Sons, 4th Edition(1984).
- Principles of management accounting, S.N. Maheshwari, Sultan Chand & Sons, 2nd Edition(1982).

Foundation Course in Housekeeping

Course : BBA (HM)

Course Code : GSBHMTC 0202

Contact Hours : 45

Maximum Marks : 100

Semester : II

No. of Credits : 4

Semester Exam :70

Internal Assessment :30

Objective:

To provide basic knowledge of operations of housekeeping department in hotel industry.

UNIT 1

Housekeeping-Introduction, Importance and significance; Sections of housekeeping and their functions; Inter and Intra departmental co-ordination.

UNIT 2

Organization structure of the Housekeeping department in different types of hotels- Large, Medium and Small; Job description and specifications for positions; Layout of housekeeping department.

UNIT 3

Briefings, de briefings; Control desk- importance, role and co-ordination, emergency situation handling by control desk; Duty roaster and work schedules

UNIT 4

Equipments-manual& mechanical, classification and their use; Systematic method of making rooms and bathrooms ready for occupied, arrival, departure, vacant; Laundry cycle in five star hotels.

UNIT 5

Par stocks, types of linen, procedure for requisitioning fresh linen, procedures for requisitioning guest and cleaning supplies, records kept in HK department, linen exchange procedure.

Note for Paper Setting

The question paper will contain two questions from each unit and the candidates will be required to answer one question from each unit i.e. there will be internal choice within each unit.

Suggested Readings:

- Hotel Housekeeping operations and management, G.Raghubalan, Oxford Publications, 2nd Edition(2009).
- Housekeeping Operations, Malini singh, Jaico Publishing House, 2008.
- Hotel Housekeeping Management & Operations,Sudhir Andrews, McGraw-Hill Publishing Company, 2007.

Foundation Course in Food and Beverage Service

Course : BBA (HM)

Course Code : GSBHMTTC 0203

Contact Hours : 45

Maximum Marks : 100

Semester : II

No. of Credits : 4

Semester Exam :70

Internal Assessment :30

Objective :

This course is designed to give the knowledge of Food & Beverage Outlets and its Services.

UNIT 1

Introduction, Various outlets of the Food and Beverage department, various sectors of the Food and Beverage department. Organisational Structure of Food & Beverage department.

UNIT 2

F&B Service Personnel- Staff Organisation, Basic Etiquettes for catering staff, Duties & Responsibilities of Service staff, Attitude & Attributes of F&B Service Personnel.

UNIT 3

F&B Service Areas in hotel- Restaurants & their subdivisions-coffee shop, Room service, Bars, Banquets, Discotheques, Grill Room, Snack Bar, Night Club, Back Areas-Still room, Wash-up, hot-plate, plate room, kitchen stewarding.

UNIT 4

F&B Service Methods- Table-service: Silver/English, Family, American, Butler/French, Russian Self-Service: Buffet, Cafeteria Service, Specialised Service, Gueridon trolley, Room single point service: Takeaway, Vending, Kiosks, Food Courts, Bars.

UNIT 5

Beverages and F&B Equipments- Types of beverages, Introduction, Definition & Classification of Glass Wares: Glasses used for Beverages.

Note for Paper Setting

The question paper will contain two questions from each unit and the candidates will be required to answer one question from each unit i.e. there will be internal choice within each unit.

Suggested Readings:

- Food and Beverage service, Sudhir Andrews, Tata McGraw Hill, 2nd edition(2009).
- Food and Beverage service, Lillicrap D R, Hodder Education, 2010.
- Food & Beverage Service, Vijay Dhawan, Frank Bros & Co, 2010.

Foundation Course in Front Office

Course : BBA (HM)
Course Code : GSBHMTC 0204
Contact Hours : 45
Maximum Marks : 100

Semester : II
No. of Credits : 4
Semester Exam : 70
Internal Assessment : 30

Objective: This course is designed to give knowledge of key concepts of front office operations.

UNIT 1

Front office organisation (sections and layout), organisation structure, duties and responsibilities of front office staff, qualities of front office personnel.

UNIT 2

Layout of front office department; Different front office equipments; various records kept at front office; concept of up selling and discounts; co-ordination of front office with other departments.

UNIT 3

Different types of VIP's and amenities required, room tariff, room rate designation, meal plans- American Plan, Continental Plan ,Modified American Plan,Bermuda Plan, room tariff card, room tariff fixation; hospitality desk

UNIT 4

Guest cycle and room reservations (pre-arrival, arrival, stay, departure and post departure), reservations and its types, modes and sources and importance of reservations

UNIT 5

Registration (records and process), various guest services (message handling, guest paging, guest room change, guest luggage handling), handling guest complaints, check-out and settlement.

Note for paper setting

The question paper will contain two questions from each unit and the candidates will be required to answer one question from each unit i.e there will be an internal choice within each unit.

Suggested Readings:

- Front Office Management, J.R Tewari, Oxford Publications, 2009.
- Check-In & Check-out, Gary k. Vallen & Jerome J. Vallen, Pearson Publications, 8th Edition(2009).
- Front office management , S K Bhatnagar, Frank Bros& company, 8th Edition(2011).
- Professional Hotel Management, Jagmohan Negi, S Chand & Company Pvt Ltd, 2008.
- Font office management & operation, Sudhir andrews, McGraw -Hill Companies, 2007.

Tourism Resources of India

Course : BBA (HM)
Course Code : GSBHMTTC 0205
Contact Hours : 45
Maximum Marks : 100

Semester : II
No. of Credits : 4
Semester Exam : 70
Internal Assessment : 30

Objectives:

To introduce the students to the historical , religious, natural destinations of India.

UNIT 1

Culture and Tourism : Ancient monuments & Buildings: Taj Mahal Khajuraho, Konark Ajanta, Ellora, elephant a caves; Fair and Festivals, Museums

UNIT 2

Culture and Tourism : Performing Arts of India. Dance Music and Theatre, Living Heritage Handicrafts Objects and centres; Ethnic Tourism : Places and difference from cultural tourism.

UNIT 3

Pilgrimage tourism : Popular religious centres of Hindu: Char Dham Yatra, Mathura- Vrindavana, Varanasi, Buddhist : Lumbini, Bodhgaya, Kushinagar, Jain: Kashi, Pavapuri, Girnar, Mt abu Sikh: Amritsar, Patna, Nanded, Muslim: Jama Masjid, Ajmer Sharif, Christian: Churches of Goa and Kerala

UNIT 4

Ethnic Tourism of India; Rural Tourism; Created Tourist resources of India: Academic, Scientific & Industrial; Important Tourism circuits: Golden Triangle: Delhi, Agra, Jaipur, Southern Triangle: Mahabalipuram, Kanchipuram, Madurai, Green triangle- Guwahati, Shillong and Kaziranga, Bhubaneswar, Puri- Konark

UNIT 5

Natural Tourism resources of India - Wildlife Sanctuaries and National Parks: Jim Corbett Tiger reserve, Gir National Park, Bharatpur Bird sanctuary, Kanha, Kaziranga, Dachigam, Ranthambore; Biosphere Reserves of India; Deserts: Thar and Rann of Kutch; Coastal Area and islands. Tourist resource potential in mountain with special reference to Himalaya: Forests, Hill stations, Lakes, Rivers; Ecotourism

Note for paper setting

The question paper will contain two questions from each unit and the candidates will be required to answer one question from each unit i.e there will be an internal choice within each unit.

Suggested Readings:

- Lonely Planet India, Sarina Singh, The Lonely Planet, 15th Edition(2013).
- Basics of Tourism Management by Suddhendu Narayan Misra & Sapan Kumar , Excel Books, 2nd Edition(2011).
- Perspectives on Indian tourism ,Pushpinder S Gill ,Anmol Publications, 1997
- The Cultural Heritage of India , N.K Bhandari, Avishkar Publications, 2007.

Personality Development

Course : BBA (HM)

Course Code : GSBHMTTC 0206

Contact Hours : 25

Maximum Marks : 50 (Internal)

Semester : II

No. of Credits : 2

Objective:

The objective of this course is to introduce the students to the concept of personality development so that the students can hone their personalities and have a competitive advantage.

UNIT 1

Introduction to Personality Development: Definition and Basics of Personality, Elements of a Good Personality; Building Self- Esteem and Self- Confidence; Attitude, Building Positive Attitude

UNIT 2

Group Communication, Group Discussion; Employment Communication-Preparing a Resume, Resume Styles, Elements of an Effective Resume, Job Interview; Corporate Dressing

UNIT 3

Team Work: Importance of Working in Team, Team Building. Introduction to Corporate Culture; Professionalism in Service Industry; Self-Improvement: Setting Short-Term & Long-Term Goals.

Suggested Readings

- Business Communication, Krizan, Merrier, Logan and Williams, Cengage Learning, 8th Edition(2010).
- Personality Development, H. R. Wallace and Masters, South-Western Publishing Company, 10th Edition(2010).
- BCOM, Lehman, Dufrene, Sinha, Cengage Learning, 5th Edition(2013).
- Business Communication Today, Courtland L. Bovee,John V. Thill, Abha Chatterjee, Pearson, 12th Edition(2014).
- Barun K. Mitra, Personality Development & Soft Skills, Oxford University Press, 2nd Edition(2012).

Commerce

SCHEME OF EXAMINATIONS FOR B.COM. COURSE UNDER SEMESTER SYSTEM

1. Examinations shall be conducted at the end of each semester as per the Academic Calendar notified by the University of Jammu.
2. Each course shall be of 100 marks, of which 20 marks shall be reserved for internal assessment based on a combination of written assignment test and attendance .
2. The remaining 80 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written examination for each paper shall be three hours.
3. Examination for courses shall ordinarily be conducted only in the respective odd and even semesters as per the Scheme of Examinations. Regular as well as ex-students shall be permitted to appear/reappear/improve in courses of odd semesters only at the end of odd semester and courses of even semesters only at the end of even semesters.

SEMESTER-I

Course No.	Course Title	Marks		Exam hours
		External Exams	Internal Assignment	
	General English	80	20	
BCG: 101	Financial Accounting	80	20	3
BCG: 102	Business Laws for Management	80	20	3
BCG:103	Management Theory and Practice	80	20	3

BCG:104/ BCG:105	Micro Economics OR Business Mathematics	80	20	3
	Elective (Any one of the following)			
BCG: 106	Basic Business Communication	80	20	3
BCG:107(Vocational)	Tax Procedure and Practice:(Public Finance)	80	20	3
BCG:108(Vocational)	Computer Application I:(Computer Fundamentals)	80	20	3

SEMESTER-II

Course No.	Course Title	Marks		Exam hours
		External Exams	Internal Assignment	
	General English	80	20	
BCG: 201	Advanced Financial Accounting	80	20	3
BCG: 202	Corporate Laws	80	20	3
BCG:203	Business Ethics	80	20	3
BCG:204/ BCG: 205	Economics for Managerial Decisions/ Business Mathematics II	80 80	20 20	3 3

	Elective (Any one of the following)	80	20	3
BCG:206	Communication Skills	80	20	3
BCG:207(Vocational)	Tax Procedure & Practice(Federal Finance)			
BCG:208(Vocational)	Computer Application II(PC Software)	80	20	3

B.Com. Semester-I

FINANCIAL ACCOUNTING-1

C.No. BCG-101

Max Marks = 80

Time =3 Hours

Internal assessment = 20

External exam. = 80

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 and
- Preparation of manufacturing A/c; Trading A/c; P&L A/c and B/S (With and without adjustments)

UNIT-II:ROYALTY (EXCLUDING SUB LEASE)

Meaning of royalty, lessor, lessee, short working, surplus and right of recoupment; Preparation 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

SKILL DEVELOPMENT (SPECIMEN FOR CLASS ROOM TEACHING AND INTERNAL ASSESSMENT)

- ❖ Accounting standards vis-a vis Depreciation accounting.
- ❖ Treatment of goods delivered on 'Sale or return basis' in financial statements.
- ❖ Treatment of 'Unrealised 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
- 6 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 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 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 60 marks.

MODEL QUESTION PAPER

FINANCIAL ACCOUNTING-1

SECTION A

Attempt all the questions. Each question carries 5 marks.

1. Define accounting standards and explain its significance.
2. What is Hire Purchase system and give two points of distinction between H.P.S. & Installment purchase system.
3. Explain the following terms in reference to royalty accounts.
 - (i) Minimum rent
 - (ii) Shortworking
 - (iii) Right of recoupment.
4. Explain difference between balance Sheet & statement of affairs.

SECTION B

Attempt any four questions, selecting one from each unit. Each question carries 15 marks.

1. What is capital expenditure & explain the difference between:
 - (a) Capital expenditure & revenue Expenditure
 - (b) Capital receipts & revenue Receipts.

Or

Following is the Trail balance of M/s Kasturi Agencies as on 31st March, 2010. Prepare Trading and Profit & Loss Account for the year ended 31st March, 2010 and a Balance sheet on that date:

	Dr.	Cr.
	Rs	Rs.
Capital		1,00,000
Drawings	18,000	
Buildings	15,000	

Furniture & fittings	7,500	
Motor Van	25,000	
Loan from Hari @ 12% interest (1-4-2009)		15,000
Interest paid on above	900	
Sales		1,00,000
Purchases	75,000	
Opening stock	25,000	
Establishment Expenses	15,000	
Wages	2,000	
Insurance	1,000	
Commission received		4,500
Sundry Debtors	28,100	
Bank Balance	<u>20,000</u>	
Sundry Creditors		10,000
Interest		<u>3,000</u>
	<u>2,32,500</u>	<u>32,500</u>

Adjustments: (a) The value of closing stock on 31st March, 2010 was Rs. 32,000. (b) Outstanding Wages Rs. 500. (c) Prepaid insurance Rs. 300. (d) Commission received in advance Rs. 1,300. (e) Allow interest on capital @ 10%. (f) Depreciate: building 2.5% Furniture & fitting 10%, Motor van 10%. (g) Charge interest on drawing Rs. 500. (h) Accrued interest Rs. 500.

2. X purchased a machine for manufacturing steel utensils on Hire- Purchase system from Y. Payment was to be made as Rs. 18,000 at contract and three annual instalments of Rs. 18,000 each, interest charged at 20% p.a. which was included in the annual payments of Rs. 18,000. Depreciation charged by X was 10% p.a. on straight line method. Calculate cash price and prepare Machinery Account and Y's Account in the books of X.

OR

Delhi co. purchased from Mumbai Co. three machines costing Rs. 40,000 each on the Hire-Purchase System. Payment was to be made Rs. 30,000 down and the remainder in three equal instalments together with interest at 5%. Delhi Co. writes off depreciation @ 20% on the diminishing balance. It paid the instalment due at the end of the first year but could not pay the next.

Give the necessary ledger Accounts in the books of both the parties for two years if the hire vendor took possession of all the three machines. The hire vendor spent Rs. 5,800 on getting the machines thoroughly overhauled and sold them for Rs. 70,000.

3. A owned certain patent rights. He granted a licence to B to use such patent rights on royalty basis. Following are the relevant particulars:

Year	I	II	III	IV	V
Minimum rent (Rs.)	1,750	2,000	2,250	2,500	2,500
Royalty Earned (Rs.)	1,500	1,800	1,900	2,750	2,600

The deficiency of any year is to be set off against the excess payable within the next two years. Give journal entries in the books of B.

Or

Give the journal entries in he books of lessee & lessor when the royalty is more than the M.R. & S.Ws of previous year are to be recouped (using imaginary figure)

4. A merchant became insolvent on 1-1-2010 on which date his total asset were Rs. 75,000 and liabilities Rs. 65,000 and he estimated a deficiency of Rs. 20,000 before taking the following items into consideration which were not passed through his account books:

- (1) Interest on his capital of Rs. 25,000 @ 6% for one year.
- (2) A contingent liability for Rs. 3,000 on bills discounted by him for Rs. 8,000.
- (3) Amount due was wages Rs. 300; as salaries Rs. 600; as rent Rs. 500; as rates and taxes Rs. 1,000.

(4) A loan of Rs. 5,000 taken from a friend for the marriage of his daughter, and Rs. 2,000 from his wife.

(5) Prepare a statement of affairs and a deficiency Account.

OR

Calculate the amount of preferential and unsecured creditors from the following figures pertaining to an insolvent debtor according to Presidency Towns Insolvency Act and Provincial Insolvency Act.

Sales Tax	25,000	Wages of 2 servants for 4 months	800
Income Tax	15,000	Wages of 5 Labourers for 3 months	3,000
Municipal Tax	5,000	Salary of the Manager	5,000
4 Month's rent due to Landlord	20,000	Salary of 2 clerks for 4 months	2,400

NOTE FOR INTERNAL ASSESSMENT

For Regular Students

20% of the total marks i.e. 20 marks in each course shall be reserved for comprehensive internal assessment test. The distribution of marks shall be as under:

- a. 10 marks shall be reserved for two descriptive questions carrying 5 marks each. Four questions selecting one from each unit will be set by the teacher concerned. A candidate has to attempt any two.
- b. One question shall be asked from a specimen similar to the skill development prescribed in the syllabus. It will carry 5 marks.
- c. 5 marks shall be reserved for attendance and good conduct.

(There shall be only One Assignment Test)

Note for Students of Distance Education

There shall be One Home Assignment Test of 20 marks. Five questions selecting one from each unit including one from specimen similar to skill development prescribed in the syllabus shall be put to the candidate. A candidate has to attempt any two and each question carries ten marks.

MANAGEMENT THEORY AND PRACTICE

C.No. BCG-102

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. =

80OBJECTIVE: The basic objective of this course is to provide fundamental knowledge about business management & organization.

UNIT-I: EVOLUTION OF MANAGEMENT THOUGHT

Concept, nature, scope and significance of management; Contribution to management thought by F.W Taylor and C.K Prahalad

UNIT-II: FUNCTIONS OF MANAGEMENT

Planning-Meaning and steps in the process of planning; Organization: Meaning, importance of effective organizing, pitfalls in effective organizing, principles of effective delegation; Meaning and features of staffing and manpower planning; Maslow's and Herzberg's theories of motivation

UNIT-III: LEADERSHIP & THEORIES OF LEADERSHIP

Concept, nature and functions of leadership, leadership styles, difference between leadership and management, Steps to improve leadership effectiveness.

UNIT-IV: COORDINATION AND CONTROLLING

Coordination- Meaning, features, importance ; Controlling-Nature and definition, need for control, process of control, factors determining good control; MBO- Concept, importance and steps.

SKILL DEVELOPMENT (SPECIMEN FOR CLASS ROOM TEACHING AND INTERNAL ASSESSMENT)

- ❖ Draw chart for the structure of different levels of management.
- ❖ Draw a chart for different types of organisations.

- ❖ Give graphic representation of Maslow's theory of motivation.
- ❖ 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 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
- 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 shall be of 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 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 60 marks.

MODEL QUESTION PAPER

MANAGEMENT THEORY AND PRACTICE

Section –A (20 Marks)

Attempt all the questions. Each question carries five marks.

1. Briefly explain the concept of scientific management?
2. Discuss the principles of effective delegation of authority?
3. State four skills required by a leader?
4. State the importance of MBO?

Section –B (60 Marks)

**Attempt any four questions selecting one question from each unit.
question carries 15 marks.**

Each

1. Explain the significance of management?

Or

Explain the contribution of Indian management theorist to the development of management thought?

2. Explain the various types of planning?

Or

Write an essay on pitfalls in effective organising?

3. Briefly explain the various functions of a leader?

Or

Critically evaluate the behavioural theory of leadership?

4. Discuss the various techniques of coordination?

Or

What is control? Explain the steps involved in a control process?

NOTE FOR INTERNAL ASSESSMENT

For Regular Students

20% of the total marks i.e. 20 marks in each course shall be reserved for comprehensive internal assessment test. The distribution of marks shall be as under:

- a. 10 marks shall be reserved for two descriptive questions carrying 5 marks each. Four questions selecting one from each unit will be set by the teacher concerned. A candidate has to attempt any two.
- b. One question shall be asked from a specimen similar to the skill development prescribed in the syllabus. It will carry 5 marks.
- c. 5 marks shall be reserved for attendance and good conduct.

(There shall be only One Assignment Test)

Note for Students of Distance Education

There shall be One Home Assignment Test of 20 marks. Five questions selecting one from each unit including one from specimen similar to skill development prescribed in the syllabus shall be put to the candidate. A candidate has to attempt any two and each question carries ten marks.

MICRO ECONOMICS

C.No. BCG-103

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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 concepts — 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 market structures and their characteristics, short run and long run price — output decisions under perfect competition, monopolistic competition, monopoly and oligopoly.

SKILL DEVELOPMENT (SPECIMEN FOR CLASS ROOM TEACHING AND INTERNAL ASSESSMENT)

- ❖ 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 | Misra & 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 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 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 60 marks.

MODEL QUESTION PAPER

MICRO ECONOMICS

Section A

Attempt all the questions. Each question carries five marks.

Explain the basic features of Robin's scarcity definition of economics?

1. Discuss briefly the concept of market equilibrium?
2. State the characteristic features of indifference curve?
3. Differentiate between monopoly and monopolistic competition?
4. State the Law of diminishing return to scale?

Section B

Attempt any four questions selecting one question from each section. Each question carries 15 marks.

1. Discuss the nature and scope of managerial economics?

OR

Define elasticity of demand. State its application in business?

2. Briefly discuss the various techniques of demand forecasting?

OR

How consumer equilibrium is reached under utility analysis and indifference curve analysis?

3. Explain Law of variable proportion?

OR

State the relationship between short term and long term cost curves?

4. How price-output is reached under monopolistic competition?

OR

What is Oligopoly. State its characteristic features?

NOTE FOR INTERNAL ASSESSMENT

For Regular Students

20% of the total marks i.e. 20 marks in each course shall be reserved for comprehensive internal assessment test. The distribution of marks shall be as under:

- a. 10 marks shall be reserved for two descriptive questions carrying 5 marks each. Four questions selecting one from each unit will be set by the teacher concerned. A candidate has to attempt any two.
- b. One question shall be asked from a specimen similar to the skill development prescribed in the syllabus. It will carry 5 marks.
- c. 5 marks shall be reserved for attendance and good conduct.

(There shall be only One Assignment Test)

Note for Students of Distance Education

There shall be One Home Assignment Test of 20 marks. Five questions selecting one from each unit including one from specimen similar to skill development prescribed in the syllabus shall be put to the candidate. A candidate has to attempt any two and each question carries ten marks.

BUSINESS MATHEMATICS

C.No. BCG-104

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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

UNIT-1:COMMERCIAL ARITHMETIC

Introduction of business mathematics; Scope and importance of quantitative techniques; Concept of equated monthly installment(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 :PROGRESSIONS

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 $\sum n$, $\sum n^2$, $\sum n^3$

UNIT-IV : MATRIX AND DETERMINANT

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 upto 3 variables Using 1.Cramer's Rule 2. The method of matrix inverse.

SKILL DEVELOPMENT (SPECIMEN FOR CLASS ROOM TEACHING AND INTERNAL ASSESSMENT)

A minimum of five exercises to be undertaken from above said course selecting at least from one 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 shall be of 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 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 60 marks.

MODEL QUESTION PAPER

BUSINESS MATHEMATICS

Section A (20 Marks)

Attempt all the questions. Each question carries five marks.

1. Explain the importance of quantitative techniques in business?
2. Explain the concept of set with suitable examples?
3. Differentiate between arithmetic and geometric progression?
4. Explain the concept of expansion rule?

Section B (64 Marks)

Attempt any four questions selecting one question from each unit. Each question carries 15 marks.

1. A sum of Rs. 800 amounts to Rs.920 in 3 years at simple interest.If the interest rate is increased by 3%, it would amount to how much.

OR

What annual installment will discharge a debt of Rs.1092 due in 3 years at 12% simple interest.

2. Which of the following sets are equal

$$A = \{0, L, W, F\}$$

$$B = \{\text{Letters of the word follow}\}$$

$$C = \{\text{Letters of the word wolf}\}$$

$$D = \{\text{Letters of the word flow}\}$$

OR

Find true & false for the following set

$$V = \{1, 2, 3, 4, 5\}$$

$$A = \{1, 2, 3\}$$

$$B = \{3, 5\}$$

$$C = \{2, 4\}$$

4. Evaluate

$$a. \begin{vmatrix} 5 & 4 \\ -2 & 3 \end{vmatrix} \quad b. \begin{vmatrix} x^{-1} & 1 \\ X^2 + xy + y^2 & X + Y \end{vmatrix}$$

$$\begin{vmatrix} X^3 & X^2 + X + 1 \\ X^2 - xy + y^2 & X - Y \end{vmatrix}$$

OR

Use matrix method to solve the following system of equations

$$5x - 2y = 2, 7x - 5y = 3$$

NOTE FOR INTERNAL ASSESSMENT

For Regular Students

20% of the total marks i.e. 20 marks in each course shall be reserved for comprehensive internal assessment test. The distribution of marks shall be as under:

- a. 10 marks shall be reserved for two descriptive questions carrying 5 marks each. Four questions selecting one from each unit will be set by the teacher concerned. A candidate has to attempt any two.
- b. One question shall be asked from a specimen similar to the skill development prescribed in the syllabus. It will carry 5 marks.
- c. 5 marks shall be reserved for attendance and good conduct.

(There shall be only One Assignment Test)

Note for Students of Distance Education

There shall be One Home Assignment Test of 20 marks. Five questions selecting one from each unit including one from specimen similar to skill development prescribed in the syllabus shall be put to the candidate. A candidate has to attempt any two and each question carries ten marks.

BASIC BUSINESS COMMUNICATION

C.No. BCG-105

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

OBJECTIVE: To impart knowledge about basic communication so that students can think, write, observe and speak efficiently 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 functions of communication; 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; Dos and Don'ts of presentation..

SKILL DEVELOPMENT (SPECIMEN FOR CLASS ROOM TEACHING AND INTERNAL ASSESSMENT)

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

BOOKS RECOMMENDED

- 1 Varinder Kumar & Bodh Raj : Business Communication, Kalyani Publishers, New Delhi.
- 2 C.S Rayudu : Business Communication, Himalaya Publishing House, New Delhi
- 3 Lesikar R.V & Pettet Jr. J.D : Business Communication, Theory and Application, Tata McGraw Hill
- 4 Taylor Shinley : Communication for Business, Pearson Education, New Delhi.
- 5 Bovee C.L. et al : Business Communication Today, Pearson Education, New Delhi.
- 6 T.N Chhabra & Ranjan Bhanu : Business Communication, Sun India, New Delhi.
- 7 P.D Chaturvedi : Business Communication, Pearson Education, New Delhi
- 8 Meenakshi Raman : Technical Communication, Oxford University Press.
- 9 Rajinder Pal & J.S Korlakalli : Essentials of Business Communication, Sultan Chand Publishers, New Delhi.

NOTE FOR PAPER SETTER

Equal weightage shall be given to all the units of the syllabus. The external

Paper shall be of 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 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 60 marks.

MODEL QUESTION PAPER

BASIC BUSINESS COMMUNICATION

Section –A (Marks 20)

Attempt all the questions. Each question carries five marks.

Explain the idea of bias free language?

1. Briefly explain the elements of communication process?
2. Discuss briefly the types of informal communication?
3. Draft a memo report?

Section –B (Marks 60)

Attempt any four questions selecting one question from each unit . Each question carries 15 marks.

1. Turn the following into plain English language: “The Government must strive to alleviate the sufferings of the starving population”. Also discuss the concept of plain english.

Or

Explain the difference between formal and informal style of English language?

2. Define the term communication. Explain the barriers to communication?

Or

Is communication a science or an art or both. Explain?

3. Explain the various types of formal communication?

Or

Enumerate the merits and demerits of oral communication?

4. Explain the various steps for writing a good report?

Or

Enumerate the steps in writing a complaint about being overcharged?

NOTE FOR INTERNAL ASSESSMENT

For Regular Students

20% of the total marks i.e. 20 marks in each course shall be reserved for comprehensive internal assessment test. The distribution of marks shall be as under:

- a. 10 marks shall be reserved for two descriptive questions carrying 5 marks each. Four questions selecting one from each unit will be set by the teacher concerned. A candidate has to attempt any two.
- b. One question shall be asked from a specimen similar to the skill development prescribed in the syllabus. It will carry 5 marks.
- c. 5 marks shall be reserved for attendance and good conduct.

(There shall be only One Assignment Test)

Note for Students of Distance Education

There shall be One Home Assignment Test of 20 marks. Five questions selecting one from each unit including one from specimen similar to skill development prescribed in the syllabus shall be put to the candidate. A candidate has to attempt any two and each question carries ten marks.

TAX PROCEDURE AND PRACTICE (PUBLIC FINANCE)

C.No. BCG-106

Max Marks = 100

Time =3 Hours

Internal assessment=20

External exam. =80

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.

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; Deficit financing

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; Expenditure on revenue and capital accounts; Development and non-developmental expenditure; Measures to control public expenditure; Present composition of public expenditure of the Union Govt.

UNIT IV: INDIAN TAX SYSTEM

Meaning, features and objectives of taxation; A brief introduction to various taxes of central and state Govt; Critical appraisal of taxation in India; Canons of taxation

SKILL DEVELOPMENT (SPECIMEN FOR CLASS ROOM TEACHING AND INTERNAL ASSESSMENT)

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

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 Countryry 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 shall be of 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 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 60 marks.

MODEL QUESTION PAPER

TAX PROCEDURE AND PRACTICE (PUBLIC FINANCE)

Section A (20 Marks)

Attempt all the questions. Each question carries five marks.

1. State the role of public finance?
2. Briefly state the principles of public revenue?
3. State the reasons for growing public expenditure?
4. What are the canons of taxation?

Section B (60 Marks)

Attempt any four questions selecting one question from each unit. Each question carries 15 marks.

1. Explain the normative theory of public finance?

OR

What are the advantages and limitations of principles of maximum social advantage?

2. Explain the meaning and sources of public debt?

OR

Briefly explain the classification of public revenue?

3. Explain the effects of public expenditure on production and distribution?

OR

Explain with examples developmental and non development expenditure?

4. Briefly explain the various taxes of central govt.?

OR

Critically appraise taxation system in India?

NOTE FOR INTERNAL ASSESSMENT

For Regular Students

20% of the total marks i.e. 20 marks in each course shall be reserved for comprehensive internal assessment test. The distribution of marks shall be as under:

- a. 10 marks shall be reserved for two descriptive questions carrying 5 marks each. Four questions selecting one from each unit will be set by the teacher concerned. A candidate has to attempt any two.
- b. One question shall be asked from a specimen similar to the skill development prescribed in the syllabus. It will carry 5 marks.
- c. 5 marks shall be reserved for attendance and good conduct.

(There shall be only One Assignment Test)

Note for Students of Distance Education

There shall be One Home Assignment Test of 20 marks. Five questions selecting one from each unit including one from specimen similar to skill development prescribed in the syllabus shall be put to the candidate. A candidate has to attempt any two and each question carries ten marks.

COMPUTER APPLICATION 1 (COMPUTER FUNDAMENTALS)

C.No. BCG-107

Max Marks = 100

Time =3 Hours

Internal assessment=20

External exam. =80

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, processor.

UNIT II

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

UNIT III

Main memory organisation, 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 organisation:Arithmetic/Logic 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 (SPECIEMEN FOR CLASS ROOM TEACHING AND INTERNAL ASSESSMENT)

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

NOTE FOR PAPER SETTER

Equal weightage shall be given to all the units of the syllabus. The external

Paper shall be of 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 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 60 marks.

MODEL QUESTION PAPER

COMPUTER APPLICATION-1(COMPUTER FUNDAMENTALS)

Section A (20 Marks)

Attempt all the questions. Each question carries five marks.

1. Define the characteristics of a computer system?
2. Explain how an output is displayed using a CRT monitor with the help of a neat diagram?

3. Explain the difference between RAM and ROM ?

4. What is a bus? Define bus width?

Section B (60 Marks)

Attempt any our questions selecting one question from each unit. Each question carries 15 marks.

1. Compare the five generations of computers on the basis of the software technologies used?

OR

Explain the main functions performed by the system software of a computer system?

2. Explain the printing mechanism of a laser printer?

OR

Explain the access mechanism in an optical disk.?

3. Differentiate between static and dynamic RAM?

OR

Explain how data is organized on a magnetic tape?

4. How is the processing speed of a super computer measured? Why is the speed measured in that unit?

OR

How can we convert machine language to computer language?

NOTE FOR INTERNAL ASSESSMENT

For Regular Students

20% of the total marks i.e. 20 marks in each course shall be reserved for comprehensive internal assessment test. The distribution of marks shall be as under:

- a. 10 marks shall be reserved for two descriptive questions carrying 5 marks each. Four questions selecting one from each unit will be set by the teacher concerned. A candidate has to attempt any two.
- b. One question shall be asked from a specimen similar to the skill development prescribed in the syllabus. It will carry 5 marks.
- c. 5 marks shall be reserved for attendance and good conduct.

(There shall be only One Assignment Test)

Note for Students of Distance Education

There shall be One Home Assignment Test of 20 marks. Five questions selecting one from each unit including one from specimen similar to skill development prescribed in the syllabus shall be put to the candidate. A candidate has to attempt any two and each question carries ten marks.

B.Com. Semester-II

ADVANCED FINANCIAL ACCOUNTING

C.No. BCG-201

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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.

SKILL DEVELOPMENT: (GUIDELINES 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 shall be of 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 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 60 marks.

MODEL QUESTION PAPER

ADVANCE FINANCIAL ACCOUNTING

SECTION A

Attempt all the questions. Each question carries 5 marks.

1. Define joint venture & differentiate between joint venture & consignment.
2. What are the main types of branches from accounting point of view and give any three objectives of branch Accounting.
3. What is the meaning of Departmental A/c & give the difference between branch & departmental system of Accounting.
4. Explain procedure of determining the amount of claim for the loss of stock.

SECTION B

Attempt any five questions, selecting one from each unit. Each question carries 15 marks.

1. Entries and accounts in consignor's books.

On 10th April, 2012, The Raza Sugar Factory Ltd. Rampur, consigned to Mr. Shahid Ali to Lahore 400 bags of sugar @ Rs. 250 per bag. They also paid cartage and freight etc., Rs. 2,500. On 12th April, 2012, the consignor drew on consignee as an advance against the consignment at 3 months for Rs. 60,000, which they discounted at their bank at 5%. The consignee sold off the goods on 1st July, 2012, rendered an account sales, showing that the goods realised Rs. 1,20,000, out of which he deducted his charges amounting to Rs. 800 and his commission @5 %. Make entries and show ledger accounts in respect of the above transactions in the books of the consignor.

Or

A & B enter into joint venture. A agrees to bring capital in cash. A deposited Rs. 80,000 in the joint bank account.

B buys goods worth Rs. 50,000 as part of his share of capital, further goods worth Rs. 1,18,000 were purchased from C, paying Rs. 60,000 and the balance by a promissory note signed by A & B .

The goods were sent to Calcutta for sale. Expenses amounting to Rs. 5,000 were incurred for sending the goods. Parts of the goods were damaged and a sum of Rs. 25,000 was recovered from the Insurance Company. The balance of goods were sold for Rs. 2,20,000.

Write up the necessary accounts in the books of joint venture assuming that the promissory note was duly met. A & B share profits equally

2.C Ltd. of Kolkata has a branch at Delhi. The goods are invoiced to the branch at selling price which is cost plus 20%. From the following particulars, make out branch A/c to show the profit or loss of the branch:

	Rs.		Rs.
Stock on 1st January, 2009		Cash received from debtors	40,000
(Invoice Price)	15,000	Bad debts written off	250
Debtors on 1st January, 2009	11,400	Discount allowed to customers	300

Goods invoiced to branch during		Expenses at branch	6,700
the year (invoice price)	67,000	Stocks on 31 st December, 2009	
Sales at Branch	Rs.	(Invoice Price)	13,400
Cash	31,000		
Credit	<u>37,400</u> 68,400		

Or

PQ Ltd., Kolkata, started a branch in Mumbai on 1st April, 2009 to which goods were sent at 20% above cost. The branch makes both credit and cash sales. Branch expenses are met from branch cash and balance money remitted to H.O. The branch does not maintain double entry books of account and necessary accounts relating to branch are maintained in H.O.

Following further details are given for year ended on 31st March, 2010:

	Rs.		Rs.
Cost of goods sent to Branch	50,000	Cash n hand at Branch on	
Goods received by Branch till 31 st		31 st March, 2010	2,000
March, 2010 at invoice price	54,000	Cash remitted by H.O to Branch	
Credit sales for the year	48,000	during the year	3,000
Debtors as on 31 st March, 2010	20,800	closing stock at Branch at	
Bad Debts and Discount written off	200	invoice price	6,000
Cash remitted to H.O.	43,000	Expenses incurred at Branch	12,000

Show the necessary Ledger A/cs in the books of Head Office (Under Stock and Debtors System) and determine the profit and Loss of the Branch for the year ended on 31st march, 2010.

3. Following purchases were made by a business house having three departments:

Department A	1,000 units	
Department B	2,000 units	at a total of Rs. 1,00,000
Department C	2,400 units	

Stocks on 1st January were;

Department A	120 units
Department B	80 units, and
Department C	152 units.

The sales were:

Department A 1,020 units @ Rs. 20.00 each.

Department B 1,920 units @ Rs. 22.50 each.

Department C 2,496 units @ Rs. 25.00 each.

The rate of gross profit is the same in each case.

Prepare Departmental Trading Accounts.

OR

What is the meaning of Departmental Accounts and explain the basis of Allocation of expenses over various Departments of a Departmental organization.

4. On 30th September, 2009, the stock of Fred Pery was lost in a fire accident. From the following available records prepare a statement showing amount of claim to be lodge on the insurers:

	Rs.
Stock at cost on 1-4-2008	37500
Stock at cost on 31-3-2009	52,000

Purchases less returns for the year ended 31-3-2009	2,53,750
Sales less returns for the year ended 31-3-2009	3,15,000
Purchases less returns upto 30-9-2009	1,45,000
Sales less returns upto 30-3-2009	1,84,050

In valuing stock on 31-3-2009, due to obsolescence 50% of the value of the stock which originally cost Rs. 6,000 had been written off. In May 2009, three – fourths of this stock had been sold at 90% of the original cost and it is now expected that the balance of the obsolete stock would also realize the same price. Subject to the above, gross profit had remained uniform throughout.

Stock to the value of Rs. 7,200 was salvaged.

OR

A fire occurred in the premises of Ranjan on 25th November, 2009 when a large part of the stock was destroyed. The value of salvaged stock was Rs. 1,50,000. Ranjan gives you the following information for the period 1st April, 2009 to 25th November, 2009:

- (i) Purchases: Rs. 8,05,000.
- (ii) Sales: Rs. 9,00,000.
- (iii) Goods costing Rs. 5,000 were taken away by Ranjan for his personal use.
- (iv) Cost price of the stock on 1st April, 2009: Rs. 4,00,000.

Over the last few years, Ranjan has been selling goods at a consistent rate of gross margin of 33 1/3 % on sales.

The insurance policy is for Rs. 5,00,000. It includes an average clause.

Ranjan asks you to prepare a statement of claim to be made on the insurance company.

NOTE FOR INTERNAL ASSESSMENT

For Regular Students

20% of the total marks i.e. 20 marks in each course shall be reserved for comprehensive internal assessment test. The distribution of marks shall be as under:

- d. 10 marks shall be reserved for two descriptive questions carrying 5 marks each. Four questions selecting one from each unit will be set by the teacher concerned. A candidate has to attempt any two.
- e. One question shall be asked from a specimen similar to the skill development prescribed in the syllabus. It will carry 5 marks.
- f. 5 marks shall be reserved for attendance and good conduct.

(There shall be only One Assignment Test)

Note for Students of Distance Education

There shall be One Home Assignment Test of 20 marks. Five questions selecting one from each unit including one from specimen similar to skill development prescribed in the syllabus shall be put to the candidate. A candidate has to attempt any two and each question carries ten marks.

BUSINESS ETHICS

C.No. BCG-202

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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 affects 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)

- ❖ 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 organization.
- ❖ Critical appraisal of portrayal of woman 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.
- 8 Gupta, C.B. : Business Ethics and Communication, Sultan Chand & Sons, New Delhi.

NOTE FOR PAPER SETTER

Equal weightage shall be given to all the units of the syllabus. The external

Paper shall be of 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 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 60 marks.

MODEL QUESTION PAPER

BUSINESS ETHICS

Section –A (20 Marks)

Attempt all the questions. Each question carries five marks.

Briefly discuss various types of values?

1. Explain the importance of work place ethics?
2. What are advertising ethics. Explain them briefly?
3. What is whistle blowing. Mention its characteristic

Section –B (60 Marks)

Attempt any four questions selecting one question from each unit.Each question carries 15marks.

Discuss the relevance of ethical values in the success of business?

OR

State the arguments against business ethics. Support your answer with suitable examples?.

2. Differentiate between values and beliefs. Give suitable examples. ?

OR

Briefly state the various steps for enforcing effective code of ethics at work place?

3. Explain ethical considerations with regard to types of discrimination in an organization?

OR

What is sexual harassment. Suggest measures to prevent sexual harassment at work place ?

4. Briefly explain the various ethical approaches to consumer protection in India?

OR

Discuss different factors that influence ethical marketing behavior?

NOTE FOR INTERNAL ASSESSMENT

For Regular Students

20% of the total marks i.e. 20 marks in each course shall be reserved for comprehensive internal assessment test. The distribution of marks shall be as under:

- a. 10 marks shall be reserved for two descriptive questions carrying 5 marks each. Four questions selecting one from each unit will be set by the teacher concerned. A candidate has to attempt any two.
- b. One question shall be asked from a specimen similar to the skill development prescribed in the syllabus. It will carry 5 marks.
- c. 5 marks shall be reserved for attendance and good conduct.

(There shall be only One Assignment Test)

Note for Students of Distance Education

There shall be One Home Assignment Test of 20 marks. Five questions selecting one from each unit including one from specimen similar to skill development prescribed in the syllabus shall be put to the candidate. A candidate has to attempt any two and each question carries ten marks.

ECONOMICS FOR MANAGERIAL DECISIONS

C.No. BCG-203

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

OBJECTIVE:This course aims to prepare the students to understand and analyze 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.

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, HimalayaPublishing House Pvt. Ltd., New Delhi
- 2 Diwedi ,D.N. : Managerial Economics,VikasPublishing 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 shall be of 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 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 60 marks.

MODEL QUESTION PAPER

ECONOMICS FOR MANAGERIAL DECISIONS

Section A(20 Marks)

Attempt all the questions. Each question carries five marks.

1. State the role of managerial economics?
2. Briefly state the various types of demand?
3. What are the objectives of price policy?
4. State the framework of K-economy?

Section –B (60 Marks)

Attempt any four questions selecting one question from each unit. Each question carries 15 marks.

1. Discuss the principles of managerial decision analysis?

OR

State the relationship between micro economics, macro economics and managerial economics?

2. Explain the effects of economic slowdown on market demand?

OR

Explain the factors influencing market demand?

3. Explain the methods of price determination?

OR

Briefly state the criteria for acceptable rate of return on investment?

4. Explain the steps in developing K-economy?

OR

Outline the constraints in the growth & development of K-economy?

NOTE FOR INTERNAL ASSESSMENT

For Regular Students

20% of the total marks i.e. 20 marks in each course shall be reserved for comprehensive internal assessment test. The distribution of marks shall be as under:

- a. 10 marks shall be reserved for two descriptive questions carrying 5 marks each. Four questions selecting one from each unit will be set by the teacher concerned. A candidate has to attempt any two.
- b. One question shall be asked from a specimen similar to the skill development prescribed in the syllabus. It will carry 5 marks.
- c. 5 marks shall be reserved for attendance and good conduct.

(There shall be only One Assignment Test)

Note for Students of Distance Education

There shall be One Home Assignment Test of 20 marks. Five questions selecting one from each unit including one from specimen similar to skill development prescribed in the syllabus shall be put to the candidate. A candidate has to attempt any two and each question carries ten marks.

BUSINESS MATHEMATICS -II

C.No. BCG-204

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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

UNIT-1 : 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.

SKILL DEVELOPMENT (SPECIEMEN FOR CLASS ROOM TEACHING AND INTERNAL ASSESSMENT)

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 shall be of 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 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 60 marks.

MODEL QUESTION PAPER

BUSINESS MATHEMATICS-II

Section A(20 Marks)

Attempt all the questions. Each question carries five marks.

1. Explain the concept of limit and continuity?
2. State the managerial applications of definite integral?
3. Explain the principles of counting?
4. Explain with examples multiplication theory of probability?

.Section –B (60 Marks)

Attempt any four questions selecting one question from each unit. Each question carries 15 marks.

1. Discuss the continuity of the functions $f(x)$ given by

$$F(x) = \begin{cases} 2-x, & x < 2 \\ \end{cases}$$

$$\begin{cases} 2+x, & x \geq 2 \end{cases}$$

at $x=2$

OR

The radius of a circle is increasing uniformly at the rate of 4cm./sec. Find the rate at which the area of the circle is increasing when the radius is 8cm.

2. Evaluate

a. $\int 4x^5 dx$ b. $\int 2 \sin x dx$ c. $\int 3^{x+2} dx$

OR

a. $\int x^3 + 5x^2 - 4 + 7/x + 2/\sqrt{x} dx$ b. $\int x^3 + 5x^2 + 4x + 1/x^2 dx$ c. $\int (1-x)\sqrt{x} dx$

3. How many words can be formed by using all the letters of the word 'DAUGHTER' so that the vowels always come together?

OR

How many words can be formed from the letters of the word 'EXTRA' so that the vowels are never together?

4. Two dices are thrown together. What is the probability that the sum of the numbers on the two faces is divisible by 4 or 6?

OR

Two cards are drawn at random from a pack of 52 cards. What is the probability that either both are black or both are queens?

NOTE FOR INTERNAL ASSESSMENT

For Regular Students

20% of the total marks i.e. 20 marks in each course shall be reserved for comprehensive internal assessment test. The distribution of marks shall be as under:

- a. 10 marks shall be reserved for two descriptive questions carrying 5 marks each. Four questions selecting one from each unit will be set by the teacher concerned. A candidate has to attempt any two.
- b. One question shall be asked from a specimen similar to the skill development prescribed in the syllabus. It will carry 5 marks.
- c. 5 marks shall be reserved for attendance and good conduct.

(There shall be only One Assignment Test)

Note for Students of Distance Education

There shall be One Home Assignment Test of 20 marks. Five questions selecting one from each unit including one from specimen similar to skill development prescribed in the syllabus shall be put to the candidate. A candidate has to attempt any two and each question carries ten marks.

COMMUNICATION SKILLS

C.No. BCG-205

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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

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, : Communication Skills, Himalaya Publishing House, New Delhi
Rajendra P
- 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 Kumar,Varinder andRaj, Bodh : Business Communication, Kalyani Publishers, New Delhi
- 5 Chabra,T.N &Bhanu,Rajan : Business Communication, Sun India, New Delhi
- 6 Chaturvedi, P.D : Business Communication, Pearson Education, New Delhi
- 7 Meenakshi, Raman : Technical Communication, Oxford University Press
- 8 Pal, Rajinder & Korlakalli ,J.S : Essentials of Business Communication, Sultan Chand Publishers, New Delhi
- 9 Ramesh, M.S & Pattanshetti, C.C : Business Communication,S. Chand and Co, New Delhi.
- 10 Aggarwal,Rohini : Business Communication, Organisation and Management, Taxmann's Publisher, New Delhi.
- 11 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 shall be of 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 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 60 marks.

MODEL QUESTION PAPER

COMMUNICATION SKILLS

Section A(20 Marks)

Attempt all the questions. Each question carries five marks.

5. Explain the concept of effective listening?
6. Briefly explain any three advantages of conversational control?
7. Discuss why feedback is essential in communication?
8. Show the difference between a CV and a covering letter?

Section –B (60 Marks)

Attempt any our questions selecting one question from each unit. Each question carries 15 marks.

1. Write an essay on improving listening skills?

Or

Discuss various types of listening?

2. Define conversational control. Enumerate its importance?

Or

Explain the rules governing conversational control?

3. Explain the considerations which are to be kept in mind while giving feedback?

Or

Discuss the various types of counseling?

4. Narrate the emerging trends in preparation of resume?

Or

What is resume. Explain the main functions of resume?

NOTE FOR INTERNAL ASSESSMENT

For Regular Students

20% of the total marks i.e. 20 marks in each course shall be reserved for comprehensive internal assessment test. The distribution of marks shall be as under:

- a. 10 marks shall be reserved for two descriptive questions carrying 5 marks each. Four questions selecting one from each unit will be set by the teacher concerned. A candidate has to attempt any two.
- b. One question shall be asked from a specimen similar to the skill development prescribed in the syllabus. It will carry 5 marks.
- c. 5 marks shall be reserved for attendance and good conduct.

(There shall be only One Assignment Test)

Note for Students of Distance Education

There shall be One Home Assignment Test of 20 marks. Five questions selecting one from each unit including one from specimen similar to skill development prescribed in the syllabus shall be put to the candidate. A candidate has to attempt any two and each question carries ten marks.

TAX PROCEDURE AND PRACTICE (FEDERAL FINANCE)

C.No. BCG-206

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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

UNIT 1 : 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.

SKILL DEVELOPMENT (SPECIEMEN FOR CLASS ROOM TEACHING AND INTERNAL ASSESSMENT)

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 shall be of 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 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 60 marks.

MODEL QUESTION PAPER

TAX PROCEDURE AND PRACTICE(FEDERAL FINANCE)

Section A (20 Marks)

Attempt all the questions. Each question carries five marks.

1. Briefly state the principles of fiscal administration?
2. State the various problems of federal finance in India?
3. Differentiate between GST and VAT?
4. State the objectives of finance commissions?

Section B (60 Marks)

Attempt any four questions selecting one question from each unit. Each question carries 15 marks

1. Briefly discuss the duties of Comptroller and Auditor General in India?

OR

Discuss the manner in which parliament exercises control over the public expenditure

2. Critically evaluate the latest fiscal policy in India?

OR

Briefly state the main provisions of Budget Management Bill 2000?

3. What is MODVAT. Explain its main features?

OR

Explain the main provisions of GST?

4. Explain the composition of revenue of Union budget?

OR

Critical evaluate the latest J&K budget?

NOTE FOR INTERNAL ASSESSMENT

For Regular Students

20% of the total marks i.e. 20 marks in each course shall be reserved for comprehensive internal assessment test. The distribution of marks shall be as under:

- a. 10 marks shall be reserved for two descriptive questions carrying 5 marks each. Four questions selecting one from each unit will be set by the teacher concerned. A candidate has to attempt any two.
- b. One question shall be asked from a specimen similar to the skill development prescribed in the syllabus. It will carry 5 marks.
- c. 5 marks shall be reserved for attendance and good conduct.

(There shall be only One Assignment Test)

Note for Students of Distance Education

There shall be One Home Assignment Test of 20 marks. Five questions selecting one from each unit including one from specimen similar to skill development prescribed in the syllabus shall be put to the candidate. A candidate has to attempt any two and each question carries ten marks.

COMPUTER APPLICATION II (PC SOFTWARE)

C.No. BCG-207

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External Exam. = 80

UNIT I:

Introduction to Operating System, its functions, 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.

SKILL DEVELOPMENT (SPECIEMEN FOR CLASS ROOM TEACHING AND INTERNAL ASSESSMENT)

A minimum of five exercise 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, LeonTechWorld.
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 shall be of 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 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 60 marks.

MODEL QUESTION PAPER-2

COMPUTER APPLICATIONS (P.C SOFTWARE)

Section A (20 Marks)

Attempt all the questions. Each question carries five marks.

1. Give three advantages of windows over DOS operating environment?
2. What are the advantages of using a word processor?
3. What is power point .What are its features?
4. How a form is designed using view in MS Access?

Section B (60 Marks)

Attempt any four questions selecting one question from each unit. Each question carries 15 marks

1. What are the difference between undo and redo?

OR

Explain operating system. What are the different types of operating system. Write down their features?

2. How a word document is created, edited and saved?

OR

What are the advantages of using a word processor?

3. Explain the uses of layout in power point?

OR

Explain transition in power point?

4. How to insert and delete cells in worksheet?

OR

What is the difference between tables and records?

NOTE FOR INTERNAL ASSESSMENT

For Regular Students

20% of the total marks i.e. 20 marks in each course shall be reserved for comprehensive internal assessment test. The distribution of marks shall be as under:

- a. 10 marks shall be reserved for two descriptive questions carrying 5 marks each. Four questions selecting one from each unit will be set by the teacher concerned .A candidate has to attempt any two.
- b. One question shall be asked from a specimen similar to the skill development prescribed in the syllabus. It will carry 5 marks.
- c. 5 marks shall be reserved for attendance and good conduct.

(There shall be only One Assignment Test)

Note for Students of Distance Education

There shall be One Home Assignment Test of 20 marks. Five questions selecting one from each unit including one from specimen similar to skill development prescribed in the syllabus shall be put to the candidate. A candidate has to attempt any two and each question carries ten marks.

B.Com. (Honors)

B.Com.(Honors)Semester-I

FINANCIAL ACCOUNTING

C.No. BCH: 101

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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

Unit-I:Financial Accounting Concepts

Basis concepts & conventions ;Accounting standards issued by ICAI; Various systems of accounting viz, Cash system, Mercantile system & Hybrid system;Various type of accounts & rules of Journal;Single Vs. Double entry system ;Concept of deferred expenditure; Capital & revenue expenditure; Reserves & provisions; Reserve & fund; Operating incomes & operating expenses;Real and notional cost;Capital asset: Fixed & current

Unit-II:Branch Accounting

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

Departmental Accounts

Meaning and objectives for preparing various departmental accounts; Difference between branch accounting & departmental accounting; Preparing departmental Trading A/c and Profit & Loss A/c.

Unit-III:Hire Purchase System

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

Unit-IV:Royalty (Excluding Sub Lease)

Meaning of Royalty; Lessor, Lessee; Short working; Surplus & right of recoupment; Preparation books of lessor and lessee-Journal and ledger.

Insolvency

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

Unit-V:Consignment and Joint Venture Account

Consignment Account-Meaning & nature; Preparing books of consignor and consignee; Joint Venture Account-Meaning & nature; Preparing books of Co-venturers.

TEXT BOOKS

- 1 Jain, S.P & Narang, K.L : Financial Accounting, Kalyani Publishers, New Delhi.
- 2 Shukla, M.C, Grewal, T.S & 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

REFERENCES BOOKS

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

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two question from each unit) of twelve marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

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

LEGAL ASPECTS OF INDIAN BUSINESS

C.No. BCH: 102

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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

Unit-I.

Indian Contract Act: Definition and essentials of contract; Agreement; Offer & acceptance; Consideration; Capacity of parties; Free consent; Performance of contracts; Termination of contract; Consequences & remedies for breach of contract.

Unit-II

Contingent Contract: Implied & quasi contract; Indemnity & Guarantee Contract of Indemnity, Contract of Guarantee, Distinction between contract of indemnity & guarantee; Kinds of guarantee; Rights of surety; Agency contract-Essentials of relationship of agency, agency by operation of law & termination of agency; Bailment & pledge.

Unit-III

Sale of Goods Act: Definition, feature and formation of Contract of sale; Condition & warranty; Ownership of goods & transfer of property; Performance of contract of sale; Delivery, rights of unpaid seller.

Unit-IV

Indian Partnership Act: Definition & nature of partnership, Partnership deed, registration of firm & consequences of non registration; Dissolution of partnership; Overview of limited liability Partnership Act, 2008.

Unit -V:

Negotiable Instruments: Definition, features, recognition & endorsement of negotiable instruments-Types of negotiable instruments-Cheque, bills of exchange, promissory note.

TEXT BOOKS

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

REFERENCES

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

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two question from each unit) of twelve marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

BUSINESS COMMUNICATION

C.No. BCH: 103

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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

Unit-I: Understanding Communication

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

Unit-II:Communication Channels

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

Unit-III:Letter and Report Writing

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

Unit-IV:Communication by Presentation

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

Unit-V:Time Management & Negotiations

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

TEXT BOOKS

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

REFERENCE BOOKS

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

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two question from each unit) of twelve marks each and the student will have to attempt any five questions. **(Max. Marks 60)**

MICRO ECONOMICS

C.No. BCH: 104

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

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.

TEXT BOOKS

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

REFERENCE BOOKS

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

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two question from each unit) of twelve marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

BUSINESS MATHEMATICS

C.No. BCH: 105

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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

Unit-I:Linear Programming

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

Unit-II:Probability

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

Unit-III:Matrices and Determinants

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

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

Unit IV:Differentiation

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

Unit-V: Integration

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

TEXT BOOKS

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

REFERENCE BOOKS

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

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two question from each unit) of twelve marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

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

SEMINAR PRESENTATION

C.No. BCH: 106

Max Marks = 50

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

Guidelines:

1. The seminar presentation will be based upon the critical evaluation of the case study concerning course curricula of the concerned semester, to be assigned by the teacher incharge.
2. This presentation is to see the articulation of what is being learnt by students and to see relevance in the practical field.
3. The total marks of the presentation by the student in the class on any topic of the syllabus will be 50 marks. The breakup of marks is:-
25 Marks shall be reserved for the understanding of the subject, 15 marks for communication skills and 10 marks for other factors including style, confidence level etc.
4. A panel of at least two faculty members to be appointed by the Principal in consultation with H.O.D of B.Com Hons. course, will examine the seminar presentation and award the marks.
5. The faculty members to be appointed must have been teaching commerce classes and must have a minimum experience of 10 years of teaching at the college.
6. The marks awarded for presentation shall form part of the semester and shall be sent to Controller of Examination, University of Jammu, well in time for declaration of result.
7. Students will be divided into five groups on the basis of the area of choice for seminar presentation and the concerned subject teacher will be Incharge of group for guidance regarding seminar presentation.

Remuneration

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

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B.Com.(Honors)Semester-II

ADVANCED FINANCIAL ACCOUNTING

C.No. BCH: 201

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

Objective: To impart the knowledge regarding problems concerning companies

Unit-I

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

Unit 11

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

Unit-III

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

Unit-IV

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

Unit -V

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

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

REFERENCES BOOKS

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

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two question from each unit) of twelve marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

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

CORPORATE LAW

C.No. BCH: 202

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Resolution-Meaning, types, important matters requiring special resolution, 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, winding up of unregistered companies.

TEXT BOOKS

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

REFERENCE BOOKS

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

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two question from each unit) of twelve marks each and the student will have to attempt any five questions. **(Max. Marks 60)**

COMMUNICATION SKILL DEVELOPMENT

C.No. BCH: 203

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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

Unit-I:Listening Skills

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

Unit-II:Time Management and Self Grooming

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

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

Unit V:Conflict and Negotiating Skills

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

TEXT BOOKS

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

REFERENCE BOOKS

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

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two question from each unit) of twelve marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

MACRO ECONOMICS

C.No. BCH: 204

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam. = 80

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

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Unit-V

Regulation of Money Supply, Instruments of Monetary Policy-Quantitative and qualitative, open market operations, bank rate, cash reserve ratio, statutory liquidity ratios and other, change in margin, rationing, selective credit control, moral persuasion and direct action.

TEXT BOOKS

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

REFERENCE BOOKS

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

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two question from each unit) of twelve marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

BUSINESS & MANAGEMENT

C.No. BCH: 205

Max Marks = 100

Time =3 Hours

Internal assessment = 20

External exam.

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

Unit-I

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

Unit-II

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

Unit-III

Functions of Management

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

Unit-IV

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

Unit-V

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

TEXT BOOKS

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

REFERENCES BOOKS

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

NOTE FOR PAPER SETTER

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

Section-A

This section will contain five short answer questions of 4 marks each (one question from each unit). The student will be required to attempt all the five questions (**Max. Marks 20**).

Section-B

This section will contain ten long answer questions with internal choice (two question from each unit) of twelve marks each and the student will have to attempt any five questions. (**Max. Marks 60**)

REPORT WRITING

COURSE CODE:BCH-206

M.Marks:50

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

Guidelines:

1. Every B.Com Hons. student will prepare the report before the end of the semester on the topic to be given by the concerned teacher
2. The report will carry 50 marks divided into written report of 40 marks and 10 marks of comprehensive viva voce conducted by at least three faculty members-One class teacher and other two appointed internally by the Principal. The breakup of marks for viva-voce—5 marks for knowledge of the subject another 5 marks for communication skills and presentation.
3. The written report will be evaluated by internal examiner who shall be appointed by the principal in consultation with H.O.D of B.Com Hons. course.
4. The internal examiner(s) will be from commerce faculty not having less than 10 years of experience at the college level.
5. There will be comprehensive viva voce of the research topic of project to be conducted by the internal examiners appointed by the college Principal as per guidelines No. 3. The marks awarded shall be sent to the Controller of Examination, University of Jammu to be added to total marks obtained by the candidate in the external exams for declaration of the final result.
6. The format of the report is given below: (not exceeding 30 pages)
 - Objectives of the topic (Area of study) undertaken
 - Growth/Progress/Policies/Practices etc.
 - Bibliography
 - Results/observations and their analysis
 - Annexure

Note: Computer typing for project report-Times New Roman, Font size-14 & Space-1.5.

Remuneration

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