UNIVERSITY OF JAMMU
NOTIFICATION
(10/May/ ADP/16)

It is hereby notified for the information of all concerned that the Vice-Chancellor in anticipation to the approval of the Academic Council, is pleased to authorize adoption of the existing Syllabi of Commerce for B.Com. Part-I of three year (General) Course for the examination to be held in the years as per detail given below alongwith %age of change:-

<table>
<thead>
<tr>
<th>Class</th>
<th>Part</th>
<th>For the Years</th>
<th>%age of Change</th>
</tr>
</thead>
</table>

The alternative question papers are required to be set as per the University regulation given as under:-

i). If the change in the Syllabi and Courses of Study is less than 25%, no alternative Question paper will be set.

ii). If the change is 25% and above but below 50% alternative Question Paper be set for one year.

iii). If the change is 50% and above on whole scheme is changed, alternative Question Paper are set for two years.

Sd/-
REGISTRAR

F.Acd./Commerce/10/ 2144-78
Dated: 31/5/10
Copy for information and necessary action to:-

1. Special Secretary to Vice-Chancellor, University of Jammu.
2. P.S. to Dean Academic Affairs
3. P.A. Registrar/Controller of Examinations
4. Dean, Faculty of Commerce
5. C.A. to Controller of Examinations.
8. S.O (Confidential).
9. Incharge, University Website.
10. All members concerned.

(Sumita Sharma)
Assistant Registrar (Academic)
Course Structure and Titles of Course in B.Com Part-I

The student will have to take the following course of study. The detail syllabus of all the course are given hereby:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Course Title</th>
<th>Course No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>General English</td>
<td>100</td>
</tr>
<tr>
<td>2.</td>
<td>Financial Accounting</td>
<td>101</td>
</tr>
<tr>
<td>3.</td>
<td>Business Regulatory Frame Work</td>
<td>102</td>
</tr>
<tr>
<td>4.</td>
<td>Business Economics</td>
<td>103</td>
</tr>
<tr>
<td>5.</td>
<td>Principles of Management</td>
<td>104</td>
</tr>
<tr>
<td>6.</td>
<td>Any one of the following</td>
<td></td>
</tr>
<tr>
<td></td>
<td>i. Business Math</td>
<td>105</td>
</tr>
<tr>
<td></td>
<td>ii. Business Communication</td>
<td>106</td>
</tr>
<tr>
<td></td>
<td>iii. Indian Tax System</td>
<td>107</td>
</tr>
<tr>
<td></td>
<td>iv. Computer Application</td>
<td>108</td>
</tr>
</tbody>
</table>
Course Title: Financial Accounting

Max Marks: 100
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

- Basic Concepts & Conventions
- Accounting Standards issued by ICAI
- Single vs. Double Entry System
- Concept of Deferred Expenditure, Capital and Revenue Expenditure, Reserves and Provisions, Reserve and Fund, Operating Incomes and Operating Expenses.
- Real and Notional Cost.
- Capital Asset: Fixed and Current
- Debtors, Creditors, B/P, B/R, P/N
- Final Accounts of Non-Corporate entities (Numerical)
Unit-II

Branch Accounting
Meaning and Objectives of Preparing Branch Accounts, Various Types of Branches.

Preparation of Branch Accounts are as under:

➢ Debtor system
➢ Stock and Debtor System
➢ Final Accounts System
➢ Wholesale Branch System
➢ Independent Branch System

Departmental Accounts:
Meaning and Objectives for Preparing Various Departmental Accounts, Difference between Branch Accounting and Departmental Accounting.

❖ Departmental Trading A/c, Profit and Loss A/c and Balance sheet
❖ Accounting treatment of Inter Departmental Transfers and Unrealized Profit.

Unit-III

Hire Purchase System:
Meaning and Difference between Hire Purchase and Instalment System

• Preparation of Books (Journal and Ledger) of Hire Purchaser and Hire Seller:
  • When Cash Price is given,
  • When Cash Price is not given
  • When Rate of Interest is given
  • When Rate is not given
  • Default and repossession-Complete and Partial
Royalty (Excluding Sub Lease)

Meaning of Royalty, Lesser, Lessee, Short working, Surplus and Right of Recoupment.

- Books of Lessor: Journal and Ledger
- Books of Lessee: Journal and Ledger

Unit-IV

- 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

Valuation of Inventory:

Inventory valuation-its meaning and objectives.

- Methods of valuation
- Last in, First Out (LIFO),
- First in, First Out (FIFO),
- Simple Average Cost Method,
- Standard Price Method,
- Base Stock Method with LIFO/with FIFO
Insurance Claim:

- Calculation of loss of stock for insurance claims
- Application of average clause

Note for Paper Setter

The question paper shall consist of three sections. Each section shall cover the whole of the Syllabus without repeating a question in the entire question paper.

Section A: It will consist of 5 very short answer questions, one question from each unit. All questions are compulsory. Each question will carry 2 marks.

Section B: It will consist of 10 short answer questions selecting two from each unit. Students are required to attempt 5 questions. Each question will carry 5 marks. Total weightage being 25 marks.

Section C: It will consist of 5 long type questions selecting at least one question from each unit. Students are required to attempt any 3 questions. Each question will carry 15 marks. Total weightage being 45 marks.

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Model Question Paper
B.Com Part-1st

COURSE No. 101

Course Title: Financial Accounting

Max Marks: 100
Internal Assessment: 20
External Exam: 80

Section A: Attempt all question. Each question carries two marks.

1. What do you mean by Accounting concepts and convention?
2. What is Branch Accounting?
3. Briefly explain the meaning and objectives of Hire Purchase System?
4. Explain meaning and types of goodwill?
5. Explain any two methods of inventory valuation?

Section B: Attempt any five questions. Each question carries five marks.

1. Explain Cash Vs. Mercantile System of Accounting?
2. Discuss rules of Journal with suitable examples?
3. Discuss dependent and independent branch system?
4. Explain basis for all allocation of various expenses between departments?
5. Prepare analytical table in the books of lessee, using imaginary figures?
6. Write a short note on default and repossession using suitable example.
7. Explain the following methods of valuation of goodwill by suitable examples:-
   i) Simple Average Profit Method.
   ii) Super Profit Method.

8. Give Journal entries in the books of consignor under consignment system.

9. Briefly explain the following:-
   i) LIFO
   ii) FIFO
   iii) Inflated price method
   iv) Simple average method.

10. Enumerate steps for calculation of insurance claim concerning loss of stock with imaginary figures.

Section C: Attempt any three, Each question carries fifteen marks.

1. The following are the Balances of Shri Gupta as on 30th June, 2010.

<table>
<thead>
<tr>
<th>Debit Balance</th>
<th>Rs.</th>
<th>Credit Balance</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in Hand</td>
<td>540</td>
<td>Patents</td>
<td>7,500</td>
</tr>
<tr>
<td>Cash in Bank</td>
<td>2,630</td>
<td>Salaries</td>
<td>15,000</td>
</tr>
<tr>
<td>Purchases</td>
<td>40,675</td>
<td>General Expenses</td>
<td>3,000</td>
</tr>
<tr>
<td>Returns Inwards</td>
<td>680</td>
<td>Insurance</td>
<td>600</td>
</tr>
<tr>
<td>Wages</td>
<td>8,480</td>
<td>Drawings</td>
<td>5,245</td>
</tr>
<tr>
<td>Fuel and Powers</td>
<td>4,730</td>
<td>Sundry Debtors</td>
<td>14,500</td>
</tr>
<tr>
<td>Carriage on Sales</td>
<td>3,200</td>
<td>Sales</td>
<td>98,780</td>
</tr>
<tr>
<td>Carriage on Purchase</td>
<td>2,040</td>
<td>Return outwards</td>
<td>500</td>
</tr>
<tr>
<td>Stock (1st July, 2007)</td>
<td>5,760</td>
<td>Capital</td>
<td>62000</td>
</tr>
<tr>
<td>Buildings</td>
<td>32,000</td>
<td>Sundry Creditors</td>
<td>6,300</td>
</tr>
<tr>
<td>Freehold Land</td>
<td>10,000</td>
<td>Rent</td>
<td>9,000</td>
</tr>
<tr>
<td>Machinery</td>
<td>20,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Taking into account the following adjustments prepare the Trading and Profit and Loss Account and Balance Sheet as on 30th June, 2010:-
a) Stock on hand on 30th June, 2010 is Rs. 6,800.
b) Machinery is to be depreciated at the rate of 10% and Patents at the rate of 20%.
c) Salaries for the month of June, 2010 amounting to Rs. 1,500 were unpaid
d) Insurance includes a premium of Rs. 170 on a policy expiring on 31st December, 2010.
e) Bad Debts are Rs. 725.
f) Rent Receivable Rs. 1,000.

Q.No.2 From the following data, prepare Department Trading and Profit and Loss Account and thereafter the combined Income Account revealing the concern’s true results for the year ended 31st December, 2010.

<table>
<thead>
<tr>
<th>Departments</th>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock (January 1)</td>
<td>40,000</td>
<td>-</td>
</tr>
<tr>
<td>Purchase from outside</td>
<td>2,00,000</td>
<td>20,000</td>
</tr>
<tr>
<td>Wages</td>
<td>10,000</td>
<td>1,000</td>
</tr>
<tr>
<td>Transfer of goods from Department A</td>
<td>-</td>
<td>50,000</td>
</tr>
<tr>
<td>Stock (Dec. 31) at cost to Department A</td>
<td>30,000</td>
<td>10,000</td>
</tr>
<tr>
<td>Sales to outsiders</td>
<td>2,00,000</td>
<td>71,000</td>
</tr>
</tbody>
</table>

B’s entire stock represents goods from Department A which transfers them at 25% above its cost. Administrative and selling expenses amount to Rs. 15,000 which are to be allocated between departments A and B in the ratio of 4:1 respectively.

Q.No.3. Delhi transport Ltd. purchased from Bombay Motors three trucks 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 installments together with interest at 5%. Delhi Transport writes of depreciation @ 20% on the diminishing balance. It paid the installment due at the end of the first year but could not pay the next.
Give the necessary Ledger Accounts in the books of both parties for two years if the hire vendor took possession of all the three trucks on the date of default. The hire vendor spent Rs. 5,800 on getting the trucks thoroughly overhauled and sold them for Rs. 70,000.

Q.No.4. Oswal Mills, Ludhiana consigned 5,000 kg. of Vanaspati Ghee to Vijay Dealers of Chandigarh each Kg. ghee costs Rs. 8. Oswal mills paid Rs. 50 as carriage, Rs. 250 as freight and Rs. 200 as insurance in transit. During transit 500 kg. were accidentally destroyed for which the insurance company paid directly to the consignors Rs. 2,500 in full settlement of the claim.

After three months from the date of the consignment of the goods to Chandigarh, Vijay Dealers reported that 3,500 kg. of ghee was sold @ Rs. 9.50 per kg and expenses being: on godown rent, Rs. 500 and on salesman salary, Rs. 750. Vijay Dealers are entitled to a 5% commission on sales. Vijay Dealers also reported a loss of 20 kg due to leakage.

Prepare the necessary accounts in the books of both the parties.

Q.No.5. On 30th September, 2010, the stock of Raju was lost in a fire accident. From the available records, the following information is made available to you to enable you to prepare a statement of claims on the insurers:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock at cost on 1-4-2010</td>
<td>Rs. 37,500</td>
</tr>
<tr>
<td>Stock at Cost on 31-3-2009</td>
<td>Rs. 52,000</td>
</tr>
<tr>
<td>Purchases less returns for the year ended 31-3-2010</td>
<td>Rs. 2,53,750</td>
</tr>
<tr>
<td>Sales less returns for the year ended 31-3-2010</td>
<td>Rs. 3,15,000</td>
</tr>
<tr>
<td>Purchases less returns up to 30-9-2010</td>
<td>Rs. 1,45,000</td>
</tr>
<tr>
<td>Sales less returns up to 30-9-2010</td>
<td>Rs. 1,84,000</td>
</tr>
</tbody>
</table>

In valuing the stock on 31-3-2010, due to obsolescence 50% of the value of the stock which originally cost Rs. 6,000 had been written off. In May 2010, 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.
UNIVERSITY OF JAMMU
DETAILED SYLLABUS

COURSE No. 102

Course Title: Business regulatory Framework

Duration: 3 hours

Max Marks: 100
Internal Assessment: 20
External Exam: 80

(Syllabus for Session 2011)

Objective:

The Objective of this course is to provide knowledge of Indian Business Laws to the students to make them understand importance of legal Environment of business.

Unit-I

Nature of Contract


Unit-II

Contract of Indemnity and Guarantee

Meaning and Definition of Contract of Indemnity and Guarantee, Difference between Indemnity and Guarantee. Circumstances in which a surety is discharged from his liability.

Unit-III

**Indian Sale of Goods Act**


Unit-IV

**Consumer Protection Act**


Unit-V

**Negotiable Instrument Act**


**Books Recommended:**

1. Chawla RC & Garg KC : Commercial Law/Mercantile Laws, Kalyani Publishing Ludhiana

29/12/09
Note for Paper Setter

The question paper shall consist of three sections. Each section shall cover the whole of the Syllabus without repeating a question in the entire question paper.

**Section A:** It will consist of 5 very short answer questions, one question from each unit. All questions are compulsory. Each question will carry 2 marks.

**Section B:** It will consist of 10 short answer questions selecting two from each unit. Students are required to attempt 5 questions. Each question will carry 5 marks. Total weightage being 25 marks.

**Section C:** It will consist of 5 long type questions selecting one question from each unit. Students are required to attempt any 3 questions. Each question will carry 15 marks. Total weightage being 45 marks.

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\[29/12/09\]
Model Question Paper
B.Com Part-1st

COURSE No. 102

Course Title: Business regulatory Framework

Max Marks: 100
Internal Assessment: 20
External Exam: 80

Section A: 10 Marks: Attempt all the questions. Each question carries two marks.
Answer to each question should be within 50 words.
1. Define coercion. Discuss its elements.
2. What is meant by contract of Indemnity and Guarantee?
3. Discuss the meaning of condition and warranty.
4. What are aims of consumerism?
5. What do you mean by blank endorsement?

Section B: 25 Marks: Attempt any five questions. Each question carries 5 marks.
Answer to each question should be within 200 words.
1. Define offer. Discuss its essential.
2. Differentiate between indemnity and Guarantee.
3. Differentiate between sale and agreement to sell.
4. Discuss the objectives of F.E.M.A.
5. Differentiate between promissory note and bill of exchange.
6. Discuss the modes of Revocation of an offer.
7. Discuss the rights of finder of goods.
8. Discuss the meaning and rules of agency.
9. Discuss the rights of a consumer.
10. Discuss the kinds of Endorsement.

Section C: 45 Marks: Attempt any three questions. Each question carries 15 marks.
Answer to each question should be with in 800 words.
1. Define contract. Discuss the essentials of a valid contract.
2. How a surety can be discharge from his liability?
3. Who is an unpaid seller? Discuss his rights.
4. How the grievances of consumers are settled under the consumer protection Act?
5. Define negotiable Instrument. Discuss its features.
Objective:
The Objective of this paper is to acquaint the students with the basic economic principles applicable to business decisions.

Unit-I
Theory of Demand
Meaning and definition of economics, Elasticity of Demand; Price, Income and Cross Elasticity of demand; Method of measurement: Cardinal utility analysis of demand; Indifference curve-meaning and properties, equilibrium of consumer with the help of indifference curve.

Unit-II
Theory of Production
Production function, law of variable proportion; Law of returns to scale: Isoquants-meaning and properties; Producers equilibrium-least cost combination and optimum factor combination; Expansion path, Economics and diseconomies of scale-internal and external.

Unit-III
Theory of Cost
Cost Concept: Types of Costs, managerial use of different cost concepts, Distinction between the short run and the long run cost analysis. Analytical importance of the fixed and variable cost distinction; average fixed and
variable cost distinction; average fixed cost; and average variable cost. Relationship between SAC & AVC and AC & MC. Derivation of long run average and marginal cost curves. Reasoning for U-Shape of the short run and long run average cost curves. Recent development in cost theory. Saucer-Shaped short run average variable cost curve, relationship between SAVC curve and SMC curve I shaped long run average cost curve.

Unit-IV

Market Structures

Perfect competition- Meaning, features and price-output determination of the firm and industry in the short-run and long run under identical cost conditions and different cost conditions.

Monopoly- Meaning, features and price-output determination in the short run and long-run; comparison between perfect competition and monopoly.

Price Discrimination- Meaning, types and conditions essential for price determination, equilibrium under price discrimination.

Monopolistic Competition- Meaning and characteristics, price-output determination under monopolistic competition in the short period and long period.

Oligopoly- Meaning and characteristics indeterminate pricing and output; Price leadership models; Kinked demand curve.

Unit-IV

Factor Pricing- Marginal productivity theory of distribution.

Rent- Concept of rent, recardian theory of rent and Modern theory of rent.

Wages- Concept of wages, Marginal Productivity theory of wages and modern theory of wages.

Interest- Concept of interest, Loanable fund theory of interest, Liquidity preference theory of interest.

Profit- Concept of Profit, Innovation theory of Profit, Risk bearing and Uncertainty-bearing theory of profit.
Books Recommended:

1. P.N. Chopra : Business Economics
2. K.K. Dewitt : Modern Economic Theory
3. H.L. Ahuja : Advance Economic Theory

Note for Paper Setter

The question paper shall consist of three sections. Each section shall cover the whole of the Syllabus without repeating a question in the entire question paper.

Section A: It will consist of 5 very short answer question, one question from each unit. All questions are compulsory. Each question will carry 2 marks.

Section B: It will consist of 10 short answer questions selecting two from each units. Students are required to attempt 5 questions. Each question will carry 5 marks. Total weightage being 25 marks.

Section C: It will consist of 5 long type questions selecting one question from each unit. Students are required to attempt any 3 questions. Each question will carry 15 marks Total weightage being 45 marks.

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29/12/09
Model Question Paper
B.Com Part-1st

COURSE No. 103

Course Title: Business Economics

Max Marks: 100
Internal Assessment: 20
External Exam: 80

Section A: 10 Marks: Attempt all questions. Each question carries two marks. Answer to each question should not exceed 50 words.

1. Discuss the basic features of Robin’s Scarcity definition of economics?
2. What is meant by Iso-Cost Line?
3. Describe the concept of opportunity cost?
4. Oligopoly is characterized by independence. Explain?
5. Discuss gross rent and net rent?

Section B: 25 marks:- Attempt any five questions. Each question carries five marks. Answer to each question should not exceed 200 words.

1. Critically examine the Adam Smith’s Wealth definition of economics?
2. Discuss the internal economics of scale?
3. Examine the condition essential for price-discrimination?
4. Why MC curve is U-Shaped?
5. Explain the concept of wages?
6. Explain the point method of measuring prince elasticity of demand?
7. Explain the terms MPP, MRP, MVP?
8. Discuss meaning and features of perfect competition?

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9. Explain in detail three concepts of cost?

10. What is an Iso-quant? Explain its two properties?

Section C: 45 marks:- Attempt any three questions. All questions carry equal marks. Answer to each question should not exceed 800 words.

1. What do you mean by indifference curve? Explain its properties.

2. Diagrammatically explain the law of variable proportions?

3. Explain the relationship between SAC and AVC, AC and MC. Also draw long run AC and MC Curves?

4. Discuss meaning and features of Monopoly. Also explain price-output determination in the short period?

5. Critically explain Keynes liquidity preference theory of interest.
UNIVERSITY OF JAMMU
DETAILED SYLLABUS

COURSE No. 104 Course Title: Principles of Business Management

Duration: 3 hours Max Marks: 100
Internal Assessment: 20
External Exam: 80

(Syllabus for Session 2011)

Objective:

To provide knowledge to the students about Concept, Principles, Techniques, Theories, Functions and key issues of Management.

Unit-I

Introduction


Unit-II

Planning and Organizing


Unit-III

Staffing and Directing


Unit-IV

Controlling and Coordinating


Unit-V

Managerial Responsibilities and Techniques


Books Recommended:


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Note for Paper Setter

**Section A:** It will consist of 5 very short answer question, one question from each unit. All questions are compulsory. Each question will carry 2 marks.

**Section B:** It will consist of 10 short answer questions selecting two from each unit. Students are required to attempt 5 questions. Each question will carry 5 marks. Total weightage being 25 marks.

**Section C:** It will consist of 5 long type questions selecting one question from each unit. Students are required to attempt any 3 questions. Each question will carry 15 marks Total weightage being 45 marks.

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29/12/09
Model Question Paper
B.Com Part-1st

COURSE No. 104

Course Title: Principles of Business Management

Max Marks: 100
Internal Assessment: 20
External Exam: 80

The Question paper in the external examination will be as per model question paper given below:

Section A: 10 Marks: Attempt all the questions. Each question carries two marks. Answer to each question should be within 50 words.

1. What is scientific management?
2. Differentiate between Delegation of Authority & Decent realizations?
3. What is morale?
4. What is SWOT Analysis?
5. Explain the meaning of M.B.E. List its key elements?

Section B: 25 Marks: Attempt any five questions. Each question carries 5 marks. Answer to each question should be within 200 words.

1. Explain briefly the managerial skills required at various levels of managements
2. Briefly explain, the nature and significance of management.
3. What is planning? Briefly its significance.
4. Briefly explain the concepts of Authority, Responsibility and Accountability.
5. What is training? Explain its significance.
6. What is leadership? Briefly explain various leadership values.
7. Differentiate between Cooperation and Coordination.
8. Briefly explain the meaning and significance of control.
9. Explain meaning and importance of M.B.O.
10. What is crisis management? What is its significance?

Section C: 45 Marks: Attempt any three questions. Each question carries 15 marks. Answer to each question should be within 800 words.

1. What is management? Explain clearly the functions of management.
2. What is organization? Explain line and staff organization.
4. What is control? Explain the process of control.
5. Explain tasks and responsibilities of professional Manager.

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29/12/09
UNIVERSITY OF JAMMU
DETAILED SYLLABUS

COURSE No. 105
Course Title: Business Mathematics

Duration: 3 hours
Max Marks: 100
Internal Assessment: 20
External Exam: 80

(Syllabus for Session 2011)

Objective:

The objective of the course is to enable the student to have basic knowledge of Mathematics as is applicable to business decisions.

Unit-I

Linear Programming

Formulation of L.P.P., Graphical Methods of Solution for problem relating to 2 variable including the cases of Mixed constraints; Cases having no solution; Multiple solutions, Unbounded solution and redundant constraints. Simplex method: Solution of Problem up to 3 variables.

Unit-II

Matrices and Determinants:

Unit-III

**Differentiation:**

Concept of limit and continuity, Derivative of a function, Derivative of some simple function by first principle; Derivative of sum, Product and quotient of function, Maximum and Minimum: Cases of one variable and its managerial applications. L-Hospital's rule and its applications. Example, Problems and Exercises based on these concept.

Unit-IV

**Integration:**

Integration as anti-derivates process, standard forms, Method of integration by substitution, by parts and by use of partial fractions. Definite integration and its managerial application. Examples, Problems and Exercises based on these concept.

Unit-V

**Probability:**

**Theory of Probability:** probability as a Concept; The three approaches to defining probability; Addition and multiplication Laws of Probability; Conditional Probability; Baye's Theorem; (without proof) Problem based on these concept.

**Books Recommended:**

1. Loomba Paul : Linear Programming
2. V.K.Kapoor : Operation Research
3. M. Spiegual : Matrices
4. Chadda G.C. : Different Calculus
5. N.P. Ball : Different Calculus
6. Kavita Choudhary : Business Mathematics
7. S.P. Gupta : Statistical Methods

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Unit-III

Differentiation:

Concept of limit and continuity, Derivative of a function, Derivative of some simple function by first principle; Derivative of sum, Product and quotient of function, Maximum and Minimum: Cases of one variable and its managerial applications. L-Hospital's rule and its applications. Example, Problems and Exercises based on these concept.

Unit-IV

Integration:

Integration as anti-derivates process, standard forms, Method of integration by substitution, by parts and by use of partial fractions. Definite integration and its managerial application. Examples, Problems and Exercises based on these concept.

Unit-V

Probability:

Theory of Probability: probability as a Concept; The three approaches to defining probability; Addition and multiplication Laws of Probability; Conditional Probability; Baye's Theorem; (without proof) Problem based on these concept.

Books Recommended:

1. Loomba Paul : Linear Programming
2. V.K.Kapoor : Operation Research
3. M. Spiegal : Matrices
4. Chadda G.C. : Different Calculus
5. N.P. Ball : Different Calculus
6. Kavita Choudhary : Business Mathematics
7. S.P. Gupta : Statistical Methods
Model Question Paper of Business Mathematics
B.Com Part-I

Section A: 10 Marks
Attempt all the questions. Each question carried equal marks.

1) A carpenter is to decide about quantity of two items—tables and chairs to be manufactured in his workshop. The carpenter can invest Rs. 5,000.00. The workshop store has a space for at most 60 pieces of furniture. The cost of table is Rs. 250/- and chair is Rs. 50/-. The profits on a table and chair are Rs. 50/- and Rs. 16/- respectively. Formulate LP model.

2) Evaluate 7A - 5B where:

\[
A = \begin{bmatrix}
2 & 1 & 7 \\
8 & 3 & 9 \\
\end{bmatrix} \quad \text{and} \quad B = \begin{bmatrix}
1 & 0 & 0 \\
0 & 5 & 7 \\
\end{bmatrix}
\]

3) Differentiate \( a^x \) from first principles.

4) Evaluate \( \int e^x \, dx \)

5) What is the probability that non-leap year should have 53 Sunday?

Section B
Attempt any five questions. All questions carry equal marks.

1) Name three basic parts of simplex method and explain the role of pivot element in simplex method.

2) Solve the following LPP using graphical method.

\[
\begin{align*}
\text{Max } & \quad Z = 2x_1 + 5x_2 \\
\text{Subject to } & \quad x_1 + 3x_2 > 10, 2x_1 + x_2 < 20 \\
& \quad -x_1 + 2x_1 < 14, x_1 >, \ x_2 > 0
\end{align*}
\]

3) Find the inverse:

\[
\begin{bmatrix}
1 & 2 & -2 \\
-1 & 3 & 0 \\
0 & -2 & 1 \\
\end{bmatrix}
\]

4) Evaluate

\[
\begin{bmatrix}
2x - 2 & 2x - 3 & 3x - 4 \\
x - 4 & 2x - 9 & 3x - 16 \\
x - 8 & 2x - 27 & 3x - 64 \\
\end{bmatrix}
\]

5) Differentiate the function:

\[2x^3 - 5x + 1/ x + 7\]

6) Find the area of the largest rectangle having the perimeter of 200 meters.

7) Integrate:

\[\int \frac{x - 1}{(x - 2)(x - 3)} \, dx\]
8) Integrate
\[ \int x^3 \cdot e^x \, dx \]

9) What can you say about
(i) Exhaustive events.
(ii) Equally likely events.
(iii) Mutually Exclusive Events.
(iv) Independent events.

10) A number is selected at random from 51 to 100. What is the probability of it being divisible by 2 and 5 or 3 and 7?

**Section C**

Attempt any three questions. All the questions carry equal marks.

1) Define slack and surplus variables and solve the following linear programming problem by simplex method:
Maximize \( Z = 3x_1 + 2x_2 \)
Subject to
\[ x_1 + 2x_2 < 6 \]
\[ x_1 + x_2 < 4 \]
\[ x_1, x_2 > 0 \]

2) Solve the equations using (i) Cramer’s rule and (ii) Matrix inverse method:
\[ x_1 + 2x_2 + x_3 = 4 \]
\[ 3x_1 - 4x_2 - 2x_3 = 2 \]
\[ 5x_1 + 3x_2 + 5x_3 = -1 \]

3) (a) If
\[ y = \sqrt{\frac{1-x}{1+x}} \]
Prove that \( (1-x^2) \frac{dy}{dx} + y = 0 \)
(b) Find the point of local maxima and local minima of the function \( y = 2x^3 - 24x + 107 \).

4) (a) Evaluate
\[ \int \frac{1}{x^2 (1+x)} \, dx \]
(b) Evaluate:
\[ \int_2^3 \frac{dx}{x^2 - 1} \]

5) (a) State and prove multiplicative law of probability.
(b) A speaks truth in 60 percent cases and B in 70% cases. In what percentage of cases are they likely to contradict each other in stating the same fact?
UNIVERSITY OF JAMMU
DETAILED SYLLABUS

COURSE No. 106

Course Title: Business Communication

Duration: 3 hours

Max Marks: 100
Internal Assessment: 20
External Exam: 80

(Syllabus for Session 2011)

Objective:

To develop communication skills in the students to enable them to communicate effectively in this competitive world in general and in Business Organization in particular.

Unit-I

Nature, Process and Models of Communication

Communication-Concept, Features, Importance and Functions.
Communication as a Science, an Art or Both.
Elements of Communication Process
Principles of effective Communication
Barriers of Communication
Shannon Weaver Model of Communication
David K. Berlo’s Model of Communication

Unit-II

Channels of Communication And Persuasive Skills:

Formal and Information Communication-Meaning, Comparison.
Classification of Formal Communication
Types of Informal Communication
Interpersonal Communication-Concept, Types of Interpersonal Skills.
Conflict-Meaning, Nature and Types.
Negotiation-Meaning, Types, Developing a negotiation Skills.
Unit-III

**Verbal And Non Verbal Communication:**


Unit-IV

**Internal and External Communication:**


Unit-V

**Listening Skills and Job-Seeking Process:**


**Books Recommended:**

2. Rohini Aggarwal and Org. & Mgt; Taxmann’s Publishers, New Delhi. : Business Communication
3. P.D. Chaturvedi and Mukesh Chaturvedi : Business Communication Concepts, Cases and

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Note for Paper Setter

Section A: It will consist of 5 very short answer question, one question from each unit. All questions are compulsory. Each question will carry 2 marks.

Section B: It will consist of 10 short answer questions selecting two from each unit. Students are required to attempt 5 questions. Each question will carry 5 marks. Total weightage being 25 marks.

Section C: It will consist of 5 long type questions selecting one question from each unit. Students are required to attempt any 3 questions. Each question will carry 15 marks. Total weightage being 45 marks.

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29/12/09
Model Question Paper
B.Com Part-1st

COURSE No. 106

Course Title: Business Communication
Max Marks: 100
Internal Assessment: 80
External Exam: 20

The Question paper in the external examination will be as per model question paper given below:-

Section A: 10 Marks: Attempt all the questions. Each question carries two marks. Answer to each question should be within 50 words.

1. What is Business Communication?
2. Explain Formal and Informal Communication?
3. Explain Briefly merits and demerits of oral Communication?
4. What is memorandum? For what purposes it is written.
5. What is Curriculum vitae? Explain its purpose.

Section B: 25 Marks: Attempt any five questions. Each question carries 5 marks. Answer to each question should be within 200 words.

1. Is Communication a Science or an art or both?
2. Briefly explain elements of Communication Process?
3. Briefly explain types of Informal Communication?
4. Explain the types of Formal Communication?
5. Why written Communication is preferred over oral Communication?
6. What is a Sales letter?
7. Explain briefly the steps for writing a good report?
8. Give a memo format?
9. What is presentation? Explain briefly elements of presentation?

\[\text{Signature} \quad \text{29/12/09}\]
10. How will you plan curriculum vitae?

Section C: 45 Marks: Attempt any three questions. Each question carries 15 marks. Answer to each question should be within 800 words.

1. What is effective Communication? Explain principles of effective communication.

2. What is Negotiation? Explain the types of negotiation. How will you develop your negotiation skills?


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24/12/09
UNIVERSITY OF JAMMU
DETAILED SYLLABUS

COURSE No. 107

Course Title: Indian Tax System
(Vocational course)

Max Marks: 100
Internal Assessment: 20
External Exam: 80

(Syllabus for Session 2011)

Objective:

To acquaint the students with the fundamentals of Indian Tax System and Practice.

Unit-I

Meaning, Characteristics and objectives of taxes.

- Canons of Taxation.
- Powers of Central and State Governments regarding taxes.
- Brief introduction of taxes imposed by Central Government and State Governments.
- Merits and Demerits of direct and indirect taxes.

Unit-II

Meaning and History of VAT

- Process of registration of dealer. Renewal of registration, Penalty for non Registration.

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Unit-III

**VAT Process**

- Calculation, incidence and Levy of tax under VAT.
- Input and Output tax credit.
- Procedure for claiming input tax credit.
- Sales liable to VAT.
- Records and document required under VAT.

Unit-IV

**History of Income tax in India**

- Definition of Important terms- Assesses, Deemed Assesses, Assesses in Default, Privious year and Assessment year, person;
- Concept of income under ‘Cash System’ and ‘Mercantile System’.
- Exempted incomes, Residential Status of various types of assesses and incomes to be taxed.
- Tax free zones under Income tax Act.
- Brief introduction of service tax in India.

Unit-V

- Salary Income- its components, fringe benefit Tax (FBT).
- Business Income- expenses expressly allowed/disallowed.
- Concept of Annual Rental Value, expected Rental Value and Net Annual value in case of income from House Property.
- Deductions allowed in the calculation of income under House property.
- Capital Assets and the concept of indexed cost.
- Incomes to be studied under the head ‘Other sources’.
- Concept of Gross Total income and Total Income.

**Books Recommended:**

5. Sareen & Sharma : Indirect Tax.

Note for Paper Setter

Section A: It will consist of 5 very short answer questions, one question from each unit. All questions are compulsory. Each question will carry 2 marks.

Section B: It will consist of 10 questions selecting two from each unit. Students are required to attempt one question from each unit. Each question will carry 5 marks. Total weightage being 25 marks.

Section C: It will consist of 5 long type questions selecting no more than one question from each unit. Students are required to attempt 3 questions. Each question will carry 15 marks. Total weightage being 45 marks.

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Model Question Paper
B.Com Part-1st

Course Title: Indian Tax System
(Vocational course)

Max Marks: 100
Internal Assessment: 80
External Exam: 20

The Question paper in the external examination will be as per model question paper given below:

Section A: 10 Marks: Attempt all the questions. Each question carries two marks. Answer to each question should be within 50 words.

1. What do you mean by Tax?
2. Define assesses and deemed assesses?
3. What do you mean by VAT?
4. Write short not on J&K VAT Act 2005?
5. What is concept of Fringe Benefit Tax?

Section B: 25 Marks: Attempt any five questions. Each question carries 5 marks. Answer to each question should be within 200 words.

1. Briefly describe the Canons of Taxation?
2. What are the merits of Indirect Taxes?
3. Briefly describe the meaning and objectives of VAT?
4. How is the registration of dealer done under VAT?
5. What are the salient features of VAT?
6. Briefly explain the procedure for claiming input tax credit?
7. How the residential status of different categories of assesses is determined?
8. What is Annual Value? How is it determined?

9. What are the Tax free Zone under income Tax Act?

10. What constitute Approved Saving u/s 80CCE?

Section C: 45 Marks: Attempt any three questions. Each question carries 15 marks. Answer to each question should be within 800 words.

1. What is VAT process and How is it calculated?

2. Differentiate between direct and indirect taxes on the basis of their merits?

3. Explain:-
   a. Process of registration under VAT.
   b. Renewal of registration under VAT.
   c. Penalty for non registration.

4. Give a brief introduction of Service Tax in India?

5. Explain the procedure for calculation of Business Income. Also explain various expenses expressly disallowed.

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UNIVERSITY OF JAMMU
DETAILED SYLLABUS

Course No: 108
Course Title: Computer Application

Duration: 3 hours
Max Marks : 100
External : 65
Internal Theory : 15
Internal Practical : 20

(Syllabus for Session 2011)

Objective:

To acquaint students with the fundamentals of computer and its application in the business and day to day use.

Unit-I

Definition, block diagram, characteristics, application, history and types of computer, Primary and Secondary storage devices; Access modes: Sequential Access, Direct Access and Access Time; Input/Output Devices: Keyboard, mouse, light pen, speech input, scanner, cathode ray tube, liquid crystal displays, terminals, printers and plotters; Brief description of CPU and its block diagram.

Unit-II

BCD, ASCII and EBCDIC character sets; Number System; Decimal, Binary, Octal and Hexadecimal number systems, conversion of number from one number system into another and vice-versa; Binary Arithmetic: 1’s and 2’s compliments, fixed and floating point representation of numbers and arithmetic operations on the numbers.

Unit-III

Operating System and its functions, MSDOS, directory structure in MSDOS, internal and external commands, system files, batch files, config.sys file;
Windows Fundamentals: Desktop elements, Managing files and folders, multi-tasking, multi-programming, time sharing operation systems, single user and multi user operating systems.

Unit-IV

Algorithms and their purpose, algorithms for various problems; Flowcharts: Types of flowcharts and their purpose, flow charts for various problems; Machine Languages, Assembly Language, High Level languages, Compiler and interpreter, Application Software, System Software.

'C' Language: character set, data types, constants, variables and their scope, expressions, data input and output functions, loops and control statements (05-10 programs must be discussed in the class).

Unit-V

'C' Language: Functions, arrays (one dimensional and multi dimensional), C Preprocessors, structures and unions, pointers and data files, command line arguments (05-10 programs must be discussed in the class)

Practical:

A minimum of 15 practical’s must be performed in the Laboratory.

Books Recommended:

1. Crawford BPB Publication : MS Office.
2. E. Balaguru Samy : Programming in 'C'
3. Rajaraman, V : Fundamentals of Computer
4. Ram B : Fundamentals of Computer
6. Sandern and Sandern : Computer Today
Note for Internal

35 Marks are reserved for internal assessment. Out of this, 20 marks will be reserved for internal theory test. There will be one internal practical test and two internal theory tests. Break up of marks for practical will be 05 marks for attendance and 15 marks for practical test. Break up marks for theory will be 05 marks for attendance and 10 marks for two internal assessment tests i.e. there will be two tests of 05 marks each.

Note for Paper Setter

The question paper shall consist three sections. Each section shall cover the whole of syllabus without repeating any question in the question paper. Question paper will be set for 65 marks. Section A will be of 10 marks, Section B of 25 marks and Section C of 30 marks.

**Section A:** In this section 05 questions will be set i.e. one question from each unit. All questions will be compulsory and answer to each question should be written in 50 words. Each question will carry two marks. Total weightage of this section will be of 10 marks.

**Section B:** In this section 10 questions will be set i.e. two question from each unit and students will required to attempt any five. Answer to each question should be written in 200 words. Each question will carry five marks. Total weightage of this section will be of 25 marks.

**Section C:** In this section 05 questions will be set i.e. one question from each unit and students will required to attempt any three. Answer to each question should be written in 800 words. Each question will carry ten marks. Total weightage of this section will be of 30 marks.

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29/11/09
Model Question Paper
B.Com Part-1st

Course No: 108
Duration: 3 hours

Course Title: Computer Application
Max Marks: 100
External: 65
Internal Theory: 15
Internal Practical: 20

Section A:

Attempt all question and each question is of 02 marks.

1. What is input device?
2. Describe 1’s and 2’s compliment of Binary number?
3. Distinguish between file and folder?
4. Describe briefly system Software?
5. Define function with an example?

Section B:

Attempt any five questions and each question is of 05 marks.

1. Draw block diagram of a digital computer?
2. Discuss in brief various generations of computer?
3. a) Convert (4CA)16 in octal number system
   b) Compute (47)10+(64)8+(7AD)16 = (?)2
4. Write short note on ASCII character set?
5. Distinguish between Single user and Multi user Operating System.
   Name any two Multi user Operating Systems?
6. Distinguish between internal and external commands?

\[29/11/09\]
7. Define flowchart. Also draw a flowchart to find out factorial of a number.
8. Distinguish between compiler and interpreter?
9. Discuss preprocessors in ‘C’?
10. Write a program segment in ‘C’ to show the use of structure.

Section C:

Attempt any three questions and each question is of 10 marks.

1. Draw and Explain block diagram of CPU?
2. a) Explain fixed and floating pint representation of numbers with an example
   b) Multiply \((11111)^2\) by \((1111)^2\)
3. What is Operating System? Also discuss various functions of operating system?
4. a) Discuss various data types in ‘C’ Language?
    b) Write a program in ‘C’ to check whether a given number is prime or not?
5. What is an array? Write a program in ‘C’ to add two matrices.

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