

# **FACULTY OF ECONOMICS & BUSINESS**

## **SYLLABUS**

**for**

**Bachelor of Commerce (Honours)**

**(B.Com Hons.)**

**(Semester: I-VI)**

**(Under Continuous Evaluation System)**

**Session: 2022-23**



**The Heritage Institution**

**KANYA MAHA VIDYALAYA  
JALANDHAR  
(Autonomous)**

**Kanya Maha Vidyalaya, Jalandhar (Autonomous)**  
**SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME**  
**BACHELOR OF COMMERCE (HONOURS)**  
**SESSION: 2022-23**

<b>Semester I</b>							
<b>Course Code</b>	<b>Course Name</b>	<b>Course Type</b>	<b>Marks</b>				<b>Examination time (in Hours)</b>
			<b>Total</b>	<b>Ext.</b>		<b>CA</b>	
				<b>L</b>	<b>P</b>		
BCOL-1421 BCOL-1031 BCOL-1431	Punjabi (Compulsory) <sup>1</sup> Basic Punjabi <sup>2</sup> Punjab History and Culture	C	50	40	-	10	3
BCOL-1102	Communicative English	C	50	40	-	10	3
BCOL-1173	Descriptive Statistics for Business	C	100	80	-	20	3
BCOL-1174	Microeconomics	C	100	80	-	20	3
BCOM-1095	Management Principles and Applications	C	100	50	30	20	3
BCOM-1096	Financial Accounting	C	100	50	30	20	3
BCOP-1127	Workshop on Office Package	C	50	-	40	10	3
AECD-1161	*Drug Abuse: Problem, Management And Prevention (Compulsory)	AC	50	40	-	10	3
SECF-1492	*Foundation Course	AC	25	20	-	05	1
<b>Total</b>			<b>550</b>				

**C-Compulsory**

**AC-Audit**

**Course**

**1 Special paper in lieu of Punjabi (Compulsory).**

**2 Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.**

**\*Marks of these papers will not be added in total marks and only grades will provided.**

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<b>Semester II</b>							
<b>Course Code</b>	<b>Course Name</b>	<b>Course Type</b>	<b>Marks</b>				<b>Examination time (in Hours)</b>
			<b>Total</b>	<b>Ext.</b>		<b>CA</b>	
				<b>L</b>	<b>P</b>		
BCOL-2421 BCOL-2031 BCOL-2431	Punjabi (Compulsory) <sup>1</sup> Basic Punjabi <sup>2</sup> Punjab History and Culture	C	50	40	-	10	3
BCOL-2102	Communicative English	C	50	40	-	10	3
BCOL-2093	Advanced Financial Accounting	C	100	80	-	20	3
BCOL-2174	Macroeconomics	C	100	80	-	20	3
BCOL-2095	Business Laws	C	100	80	-	20	3
BCOL-2176	Inferential Statistics for Business	C	100	80	-	20	3
BCOP-2097	Workshop on Life Skills	C	50		40	10	3
SECM-2502	*Moral Education	AC	25	20	-	05	1
	<b>Total</b>		<b>550</b>				

**C-Compulsory**

**AC-Audit**

**Course**

<sup>1</sup> Special paper in lieu of Punjabi (Compulsory).

<sup>2</sup> Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

\*Marks of these papers will not be added in total marks and only grades will be provided.

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<b>Semester III</b>							
<b>Course Code</b>	<b>Course Name</b>	<b>Course Type</b>	<b>Marks</b>				<b>Examination time (in Hours)</b>
			<b>Total</b>	<b>Ext.</b>		<b>CA</b>	
				<b>L</b>	<b>P</b>		
BCOL-3331	Analytical Skills	C	100	80	-	20	3
BCOL-3092	Company Law	C	100	80	-	20	3
BCOL-3093	Banking Theory & Practice	C	100	80	-	20	3
BCOL-3094	Business Communication	C	100	80	-	20	3
BCOL-3095	Business Ethics and Corporate Social Responsibility	C	100	80	-	20	3
BCOM-3096	Corporate Accounting	C	100	50	30	20	3
AECE-3221	* Environmental Studies (Compulsory)	AC	100	60	20	20	3
SECG-3532	* Gender Sensitization	AC	25	10	10	5	-
<b>Total</b>			<b>600</b>				

**C-Compulsory**

**AC-Audit Course**

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<b>Semester IV</b>							
<b>Course Code</b>	<b>Course Name</b>	<b>Course Type</b>	<b>Marks</b>				<b>Examination time (inHours)</b>
			<b>Total</b>	<b>Ext.</b>		<b>C A</b>	
				<b>L</b>	<b>P</b>		
BCOL-4091	Cost Accounting	C	100	80	-	20	3
BCOL-4092	Fundamentals of Investment Management	C	100	80	-	20	3
BCOL-4093	Insurance and Risk Management	C	100	80	-	20	3
BCOL-4094	Marketing Management	C	100	80	-	20	3
BCOL-4095	Goods and Services Tax (GST)	C	100	80	-	20	3
BCOS-4096	Seminar	C	50	-	50	-	-
SECS-4522	*Social Outreach	AC	25	-	20	05	-
<b>Total</b>			<b>550</b>				

**C- Compulsory**  
**AC-Audit**  
**Course**

**\*Marks of this paper will not be added in total marks and only grades will be provided.**

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**SCHEME AND CURRICULLUM OF EXAMINATION OF THREE YEAR DEGREEPROGRAMME  
BACHELOR OF COMMERCE (HONOURS)  
SESSION: 2022-23**

Semester V							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCOL-5091	Management Accounting	C	100	80	-	20	3
BCOL-5092	Income Tax	C	100	80	-	20	3
BCOL-5093	Operations Research	C	100	80	-	20	3
BCOL-5094	Financial Management	C	100	80	-	20	3
BCOL-5095	Human Resource Management	C	100	80	-	20	3
BCOL-5096	Production and Operations Management	C	100	80	-	20	3
BCOP-5097	Workshop on Stock Market	C	50	-	40	10	3
SECI-5541/ SECJ-5551	*Innovation, Entrepreneurship and Development/ Job Readiness Course	AC	25	20	-	5	
<b>Total</b>			<b>650</b>				

**AC- Audit Course**

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**SCHEME AND CURRICULLUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME**

**BACHELOR OF COMMERCE (HONOURS) SEMESTER VI**

<b>Course Code</b>	<b>Course Name</b>	<b>Course Type</b>	<b>Marks</b>
<b>BCOI-6091</b>	<b>Internship and Report Writing</b>	<b>C</b>	<b>500</b>

**Total Marks: 3400**

# BACHELOR OF COMMERCE (HONOURS) Semester I

Session 2022-23

Punjabi (Compulsory)

COURSE CODE: BCOL-1421

## COURSE OUTCOMES

CO1: ਦੋ ਰੰਗ(ਕਵਿਤਾ ਭਾਗ) ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਵਿਤਾ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਤਾਂਕਿ ਉਹ ਆਧੁਨਿਕ ਦੌਰ ਵਿਚ ਚੱਲ ਰਹੀਆਂ ਕਾਵਿਧਾਰਾਵਾਂ ਅਤੇ ਕਵੀਆਂ ਬਾਰੇ ਗਿਆਨ ਹਾਸਿਲ ਕਰ ਸਕਣ।

CO2: ਇਸ ਦਾ ਹੋਰ ਮਨੋਰਥ ਕਵਿਤਾ ਦੀ ਵਿਆਖਿਆ, ਵਿਸ਼ਲੇਸ਼ਣ ਤੇ ਮੁਲੰਕਣ ਦੀ ਪ੍ਰਕਿਰਿਆ ਤੋਂ ਜਾਣੂ ਕਰਾਉਣਾ ਵੀ ਹੈ ਤਾਂ ਕਿ ਉਹ ਸਮਕਾਲੀ ਸਮਾਜ ਦੀਆਂ ਸਮੱਸਿਆਵਾਂਨੂੰ ਸਮਝ ਸਕਣ ਅਤੇ ਆਲੋਚਨਾਤਮਕ ਦ੍ਰਿਸ਼ਟੀ ਬਣਾ ਸਕਣ।

CO3: ਲੇਖ ਰਚਨਾ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO4: ਅਖ਼ਬਾਰੀ ਇਸ਼ਤਿਹਾਰ : ਨਿੱਜੀ, ਦਫ਼ਤਰੀ ਤੇ ਸਮਾਜਕ ਗਤੀਵਿਧੀਆਂ ਨਾਲ ਸੰਬੰਧਤ ਲਿਖਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇਸ ਕਲਾ ਵਿਚ ਨਿਪੁੰਨ ਕਰਨਾ ਹੈ I

CO4: ਗੁਰਮੁਖੀ ਔਰਥੋਗਰਾਫੀ ਦੀ ਜੁਗਤ (ਪੈਂਤੀ, ਮੁਹਾਰਨੀ, ਬਿੰਦੀ, ਟਿੱਪੀ ਤੇ ਅੱਧਕ); ਵਿਸ਼ਰਾਮ ਚਿੰਨ੍ਹ, ਸ਼ਬਦ ਜੋੜ (ਸ਼ੁੱਧ ਅੱਸ਼ੁਧ) ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਗਿਆਨ ਹਾਸਿਲ ਕਰਵਾਉਣਾ ਹੈ।

CO4: ਦਿਤੇ ਪੈਰ੍ਹੇ ਵਿਚੋਂ ਅਸ਼ੁੱਧ ਸ਼ਬਦਾਂ ਨੂੰ ਸ਼ੁੱਧ ਕਰਨਾ ਸਿਖਾਉਣਾ ਹੈ।



**BACHELOR OF COMMERCE (HONOURS) Semester I**  
**Session 2022-23**  
**Punjabi (Compulsory)**  
**COURSE CODE: BCOL-1421**

ਸਮਾਂ : 3 ਘੰਟੇ

Maximum Marks: 50

Theory: 40

CA: 10

**ਪਾਠ ਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ**

**ਯੂਨਿਟ-I**

- I. ਦੋ ਰੰਗ (ਸੰਪਾ.ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿਚੋਂ ਹੇਠ ਲਿਖੇ ਕਵੀ :  
(ੳ) ਧਨੀ ਰਾਮ ਚ੍ਰਾਤਿਕ(ਅ) ਫ਼ੀਰੋਜ਼ਦੀਨ ਸ਼ਰਫ਼  
(ਕਵਿਤਾ ਦਾ ਸਾਰ, ਵਿਸ਼ਾ ਵਸਤੂ)
- II. ਗੁਰਮੁਖੀ ਔਰਥੋਗਰਾਫੀ ਦੀ ਜੁਗਤ (ਪੈਂਤੀ, ਮੁਹਾਰਨੀ, ਬਿੰਦੀ, ਟਿਪੀ ਤੇ ਅਧਕ);  
ਵਿਰਾਮ ਚਿੰਨ੍ਹ, ਸ਼ਬਦ ਜੋੜ (ਸ਼ੁਧ ਅਸ਼ੁਧ)

08 ਅੰਕ

**ਯੂਨਿਟ-II**

- I. ਦੋ ਰੰਗ (ਸੰਪਾ.ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿਚੋਂ ਹੇਠ ਲਿਖੇ ਕਵੀ :  
(ੳ) ਪ੍ਰੋ. ਪੂਰਨ ਸਿੰਘ (ਅ) ਪ੍ਰੋ. ਮੋਹਨ ਸਿੰਘ  
(ਕਵਿਤਾ ਦਾ ਸਾਰ, ਵਿਸ਼ਾ ਵਸਤੂ)
- II. ਲੇਖ ਰਚਨਾ (ਜੀਵਨੀ ਪਰਕ, ਸਮਾਜਕ ਅਤੇ ਚਲੰਤ ਵਿਸ਼ਿਆਂ ਉਤੇ) : 10 ਲੇਖ ਲਿਖਵਾਉਣੇ  
(ਕਲਾਸ ਵਿਚ ਅਤੇ ਘਰ ਲਈ ਅਭਿਆਸ)

08 ਅੰਕ

**ਯੂਨਿਟ-III**

- I. ਦੋ ਰੰਗ (ਸੰਪਾ.ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿਚੋਂ ਹੇਠ ਲਿਖੇ ਕਵੀ :  
(ੳ) ਅੰਮ੍ਰਿਤਾ ਪ੍ਰੀਤਮ (ਅ) ਡਾ.ਹਰਿਭਜਨ ਸਿੰਘ  
(ਕਵਿਤਾ ਦਾ ਸਾਰ, ਵਿਸ਼ਾ ਵਸਤੂ)
- II. ਸ਼ੁੱਧ, ਅਸ਼ੁੱਧ : ਦਿਤੇ ਪੈਰ੍ਹੇ ਵਿਚੋਂ ਅਸ਼ੁੱਧ ਸ਼ਬਦਾਂ ਨੂੰ ਸ਼ੁੱਧ ਕਰਨਾ  
(15 ਪੈਰ੍ਹਿਆਂ ਦੇ ਸ਼ੁੱਧ ਅਸ਼ੁੱਧ ਅਭਿਆਸ ਕਰਵਾਉਣੇ)

08 ਅੰਕ

**ਯੂਨਿਟ-IV**

- I. ਦੋ ਰੰਗ (ਸੰਪਾ.ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿਚੋਂ ਹੇਠ ਲਿਖੇ ਕਵੀ :  
(ੳ) ਸ਼ਿਵ ਕਮਾਰ ਬਟਾਲਵੀ (ਅ) ਸੁਰਜੀਤ ਪਾਤਰ  
(ਕਵਿਤਾ ਦਾ ਸਾਰ, ਵਿਸ਼ਾ ਵਸਤੂ)
- II. ਅਖ਼ਬਾਰੀ ਇਸ਼ਤਿਹਾਰ : ਨਿਜੀ, ਦਫ਼ਤਰੀ ਤੇ ਸਮਾਜਕ ਗਤੀਵਿਧੀਆਂ ਨਾਲ ਸੰਬੰਧਤ

08 ਅੰਕ

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਸੈਕਸ਼ਨ ਹੋਣਗੇ। ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 08 ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

**BACHELOR OF COMMERCE (HONOURS) SEMESTER-I**

**Session 2022-23**

**BASIC PUNJABI**

**In lieu of Punjabi (Compulsory)**

**COURSE CODE: BCOL-1031**

**Course outcomes**

CO1:ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਨੂੰ ਸਿਖਾਉਣ ਦੀ ਪ੍ਰਕਿਰਿਆ ਵਿਚ ਪਾ ਕੇ ਇਕ ਹੋਰ ਭਾਸ਼ਾ ਸਿੱਖਣ ਦਾ ਮੌਕਾ ਪ੍ਰਦਾਨ ਕਰਨਾ ਹੈ।

CO2:ਇਸ ਵਿਚ ਵਿਦਿਆਰਥੀ ਨੂੰ ਬਾਰੀਕਬੀਨੀ ਨਾਲ ਭਾਸ਼ਾ ਦਾ ਅਧਿਐਨ ਕਰਵਾਇਆ ਜਾਵੇਗਾ।

CO3:ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਸ਼ਬਦ ਰਚਨਾ ਤੋਂ ਜਾਣੂ ਕਰਵਾਇਆ ਜਾਵੇਗਾ।

CO4:ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ ਬਾਰੇ ਦੱਸਣਾ ਹੈ।

CO5:ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦਾ ਸ਼ਬਦ ਘੇਰਾ ਵਿਸ਼ਾਲ ਕਰਨਾ ਹੈ।

CO6:ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਵਿਚ ਹਫ਼ਤੇ ਦੇ ਸੱਤ ਦਿਨਾਂ ਦੇ ਨਾਂ, ਬਾਰਾਂ ਮਹੀਨਿਆਂ ਦੇ ਨਾਂ, ਰੁੱਤਾਂ ਦੇ ਨਾਂ, ਇਕ ਤੋਂ ਸੌ ਤੱਕ ਗਿਣਤੀ ਸ਼ਬਦਾਂ ਵਿਚ ਸਿਖਾਉਣਾ ਹੈ।

# BACHELOR OF COMMERCE (HONOURS) SEMESTER-I

Session 2022-23

BASIC PUNJABI

In lieu of Punjabi (Compulsory)

COURSE CODE -BCOL-1031

ਸਮਾਂ : 3 ਘੰਟੇ

MaximumMarks: 50

Theory: 40

CA: 10

ਪਾਠਕ੍ਰਮ

ਯੂਨਿਟ-I

ਪੈਂਤੀ ਅੱਖਰੀ, ਅੱਖਰ ਕ੍ਰਮ, ਪੈਰ ਬਿੰਦੀ ਵਾਲੇ ਵਰਣ ਅਤੇ ਪੈਰ ਵਿਚ ਪੈਣ ਵਾਲੇ ਵਰਣ ਅਤੇ ਮਾਤ੍ਰਵਾਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ) ਲਗਾਖਰ (ਬਿੰਦੀ, ਟਿੱਪੀ, ਅੱਧਕ) : ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ ।

08ਅੰਕ

ਯੂਨਿਟ-II

ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ : ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ (ਸਾਧਾਰਨ ਸ਼ਬਦ, ਸੰਯੁਕਤ ਸ਼ਬਦ, ਮਿਸ਼ਰਤ ਸ਼ਬਦ, ਮੂਲ ਸ਼ਬਦ, ਅਗੇਤਰ ਅਤੇ ਪਿਛੇਤਰ)

08ਅੰਕ

ਯੂਨਿਟ-III

ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ : ਬਾਜ਼ਾਰ, ਵਪਾਰ, ਰਿਬਤੇ ਨਾਤੇ, ਖੇਤੀ ਅਤੇ ਹੋਰ ਧੰਦਿਆਂ ਆਦਿ ਨਾਲ

ਸੰਬੰਧਤ।

08

ਅੰਕ

ਯੂਨਿਟ-IV

ਹਫ਼ਤੇ ਦੇ ਸੱਤ ਦਿਨਾਂ ਦੇ ਨਾਂ, ਬਾਰਾਂ ਮਹੀਨਿਆਂ ਦੇ ਨਾਂ, ਰੁੱਤਾਂ ਦੇ ਨਾਂ, ਇਕ ਤੋਂ ਸੌ ਤਕ ਗਿਣਤੀ ਸ਼ਬਦਾਂ ਵਿਚ ।

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਸੈਕਸ਼ਨ ਹੋਣਗੇ। ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 08 ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

**Bachelor of Commerce (Honours) Semester-I**  
**Session 2022-23**  
**Course Title: Punjab History and Culture (1450-1716)**  
**(Special paper in lieu of Punjabi Compulsory)**  
**(For those students who are not domicile of Punjab)**  
**Course Code: BCOL-1431**

**COURSE OUTCOMES:**

After the completion of this course the students will be able to:

- CO 1:** know the physical features of Punjab, its flora & fauna, the composition of population, culture, society, religion and polity and the rise of Bhakti Movements
- CO 2:** make a comparison between the philosophy and teachings of first five Sikh Gurus and their relevance in the present scenario.
- CO3:** understand the adoption of new policy by Guru Hargobind and martyrdom of Guru Tegh Bahadur
- CO 4:** have deep insight into the origin of Sikhism, foundation of the Khalsa, the conflict with Mughals and the rise of Banda Singh Bahadur and the aftermath.

**Bachelor of Commerce (Honours) Semester-I**  
**Session 2022-23**  
**Course Title: Punjab History and Culture (1450-1716)**  
**(Special Paper in lieu of Punjabi compulsory)**  
**(Under Continuous Evaluation System)**  
**Course Code: BCOL-1431**

**Examination Time: 3 Hours**

**Max. Marks: 50**  
**Theory: 40**  
**CA: 10**

**Instructions for the Paper Setters**

1. Question paper shall consist of four Units
2. Examiner shall set 8 questions in all by selecting **Two Questions** of equal marks from each Unit.
3. Candidates shall attempt **5 questions** in **600 words**, by at least selecting **One Question** from each Unit and the **5<sup>th</sup> question** may be attempted from any of the **four Units**.
4. Each question will carry 8 marks.

**Unit-I**

1. Land and the People.
2. Bhakti Movement

**Unit -II**

3. Life and Teaching of Guru Nanak Dev Ji
4. Contribution of Guru Angad Dev, Guru Amar Das, Guru Ram Das and Guru Arjun Dev

**Unit -III**

5. Guru Hargobind.
6. Martyrdom of Guru Teg Bahadur

**Unit -IV**

7. Guru Gobind Singh and the Khalsa.
8. Banda Singh Bahadur: Conquests and Execution

**Suggested Reading**

- Fauja Singh (ed.), *History of Punjab, Vol, III Punjabi University, Patiala, 1987.*
- J.S. Grewal, *The Sikhs of the Punjab, Cup, Cambridge, 1991.*
- Khushwant Singh, *A History of the Sikhs, Vol. I, OUP, New Delhi, 1990*
- Kirpal Singh (ed.), *History and Culture of the Punjab, Part-II, Punjabi University, Patiala. 1990.*

**Bachelor of Commerce (Honours) Semester-I**  
**Session 2022-23**  
**Course Code: BCOL-1173**  
**Descriptive Statistics for Business**

**Course outcomes:**

Upon successful completion of this course, students will be able to:

**CO1:** understand the concept of data & variables and its applications.

**CO2:** learn the techniques of presentation of data.

**CO3:** analyze the data by using techniques like central tendency and dispersion.

**CO4:** comprehend the shapes of the curves and relationship between the variables and their prediction.

**Bachelor of Commerce (Honours) Semester-I**  
**Session 2022-23**  
**Course Code: BCOL-1173**  
**Descriptive Statistics for Business**

**Time: 3 Hours**

**Max. Marks: 100**

**Theory: 80**

**CA: 20**

**Note: Instructions for the Paper–Setter:**

Two questions, each carrying 16 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

**Unit-I**

**Data and Statistics:** Types of Data: Cross-Sectional, Time Series Data, Panel Data, Pool Data, Sources of Data, Applications in Economic and Business

**Some Basic Statistical Ideas:** Description and Inference, The Population and the Sample, Variables and Cases, Types of Variables: Numerical and Categorical Variables, Discrete and Continuous Numerical Variables, Sampling Error and Bias.

**Unit-II**

**Describing Data:** Tables and Graphs (Theory and Practical through Excel)

**Single Variable:** Frequency Distributions- Ordinary Frequency Distributions, Relative Frequency Distributions, Cumulative Frequency Distributions; Graphs: Bar Charts and Pie Charts, Histograms and Ogives

**Relationships:** Categorical Explanatory Variables, Frequency Polygons, Frequency Distributions Graphs. Continuous Explanatory Variables: Frequency Distributions, Relative Frequency and Percent Frequency Distributions, Scatter diagrams, Data Presentation Errors.

**Unit-III**

**Describing Data:** Summary Statistics (Theory and Practical through Excel).

**Measures of a Single Numeric Variable:** Measures of Central Tendency: Arithmetic Mean, Weighted Mean, Geometric Mean, Percentiles and Quartiles, Median, Mode. Measures of Variation: Range and Inter-quartile Range, Mean Deviation, Variance, Standard Deviation and Coefficient of Variation.

**Unit-IV**

**Measures of a Relationship:** Measures of Distribution: Shape, Relative Location with Skewness and Kurtosis. Detecting Outliers, Empirical Rule and z score. Covariance and Correlation, Simple Regression Analysis (Grouped and Ungrouped data). Chebychev's Theorem.

**Suggested Readings:**

1. Gupta S. P. (2011), *Statistical Methods*, S. Chand Publications, New Delhi.
2. Leekley R.M. (2010), *Applied Statistics for Business and Economics*, CRC Press, Taylor & Francis Group 6000 Broken Sound Parkway NW, Suite 300.

*Note: The latest edition of the books is recommended.*

**Bachelor of Commerce (Honours) Semester-I**  
**Session 2022-23**  
**Course Code: BCOL-1174**  
**Microeconomics**

**Course outcomes:**

Upon successful completion of this course, students will be able to:

**CO1:** have an in-depth understanding of the preliminary concepts about consumer behaviour.

**CO2:** learn about the various cost and revenue curves and the production function.

**CO3:** learn about various market structures.

**CO4:** have some idea of managerial objectives.



**Bachelor of Commerce (Honours) Semester-I**  
**Session 2022-23**  
**Course Code: BCOL-1174**  
**Microeconomics**

**Time: 3 Hours**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**Note: Instructions for the Paper–Setter:**

Two questions, each carrying 16 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

**Unit-I**

**Introduction to Economics:** Nature and Scope of Economics, Micro and Macro Economics. Definition, Nature and Scope of Business Economics. Demand and Supply Analysis: Meaning of Demand, Types of Demand.

**Law of Demand:** Demand Schedule and Demand Curve, Shift in Demand Curve, Exceptions to the Law of Demand.

**Supply:** Determinants of Supply, Supply Function, Law of Supply, Supply Schedule and Supply Curve. Market Equilibrium: Excess Supply, Excess Demand, Price Adjustment Mechanism, Changes in Equilibrium.

**Elasticity of Demand:** Concept, Price, Income and Cross Elasticity, Measurement of Price Elasticity of Demand, Relationship Between Average Revenue, Marginal Revenue and Elasticity of Demand, Determinants of Elasticity of Demand, Importance of Elasticity of Demand.

**Unit-II**

**Consumer Preferences and Choice:** Utility Analysis: Brief Outline of Law of Diminishing Marginal Utility and Law of Equi- Marginal Utility. Indifference Curve Analysis: Assumption, Properties, Special Types of Indifference Curves, Consumer Equilibrium, Price, Income and Substitution Effects.

**Production Function:** Concept of Production Function, Short-run Laws of Production, Long-term Laws of Production: Isoquants, Producer's Equilibrium. Expansion Path, Returns to Factor and Returns to scale, Optimal Combination of Inputs, Economies and Diseconomies of Scale.

**Theory of Costs:** Types of Costs, Short Run and Long Run, Traditional and Modern Approaches.

**Unit-III**

**Market Structure and The Firm's Objectives:** Market Structure and Degree of Competition, Market Structure and Pricing Decisions: the Firm and The Industry, Objectives of Business Firms. **Perfect Competition:** Characteristics, Price determination under perfect competition, Equilibrium of Firm and Industry in the Short-run and Long-run.

**Monopoly:** Characteristics, Equilibrium of the Monopoly Firm in Short run and Long run; Price Discrimination and Its Types, Price and Output Determination under Discriminating Monopoly.

**Unit-IV**

**Monopolistic Competition:** Meaning and Characteristics, Price and Output Determination Under Monopolistic Competition in Short-run and Long-run, Selling costs: Equilibrium of Firm with Respect to Selling Cost, Comparison with Perfect Competition. Brief introduction to concept of Excess Capacity.

**Oligopoly:** Meaning and Characteristics, Kinked Demand curve.

**Managerial Theories:** Profit maximization and Sales Maximization.

**Suggested Readings:**

1. Dwivedi, D.N.(2018) "*Microeconomics -Theory and Applications*", Pearson Education Pvt. Ltd.
2. Ahuja, H.L.(2014) "*Advanced Economic Theory*", S. Chand, publications, New Delhi.
3. Koutsoyiannis A (2015) "*Modern Micro Economics*", 2nd edition, MacMillan House, New Delhi.
4. Stonier & Hague, A,(2003) "*Text book of Economics Theory*", 9th ed., ELBS, London.

*Note: The latest edition of the books is recommended.*

**Bachelor of Commerce (Honours) Semester-I**  
**Session: 2022-23**  
**Course Title: Management Principles & Applications**  
**Course Code: BCOM-1095**

**Course Outcomes:**

After the successful completion of this course, students will be able to –

CO1: Know the evaluation and the need for management in an organization.

CO2: analyze effective application of management principles to diagnose and solve organizational problems and develop optimal managerial decisions.

CO3: understand the various types of organizational structures prevailing in the business scenario and motivation techniques used in organization.

CO4: understand the concept of leadership, communication and controlling.

**Bachelor of Commerce (Honours) Semester-I**  
**Session: 2022-23**  
**Management Principles & Applications**  
**Course Code: BCOM-1095**

**Time: 3 Hours**

**Max.Marks:100**

**Theory: 50**

**Practical: 30**

**CA: 20**

**Instructions for the Paper Setter**

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question carries 10 marks.

**Unit-I**

- **Management:** Concept, objectives and importance, an overview of managerial functions, Coordination – Essence of Management.
- **Evolution of Management Thought:** Contribution of Taylor, Fayol, Hawthorne experiments, Behavioural Approach, Weber's Bureaucratic Approach, System Approach, Contingency Approach.

**Unit-II**

- **Decision Making:** Concept, Importance, Group Decision making, Individual Vs Group Decision Making, Decision Making Process, Perfect Rationality and Bounded Rationality Techniques, Qualitative and Quantitative techniques of Decision Making, MIS.
- **Planning:** Concept, Importance, Types, Limitations, Planning process, Objectives, Setting objectives and Management by objectives.

**Unit-III**

- **Organizing:** Concept and importance, Formal and informal organization, Span of Management, Authority, Delegation & Decentralization, Types of Organization Structure, Principles of Organising.
- **Motivation:** Concept, Importance, Extrinsic and Intrinsic Motivation, Motivation Theories.

**Unit-IV**

- **Leadership:** Meaning, Nature, Traits and Styles, Approaches and Theories.
- **Communication:** Concept, Purpose, Process, Oral and Written communication, Formal and Informal communication; Barriers to effective; communication, overcoming the barriers.
- **Controlling:** Concept, Process, Limitation, Principles of Effective Control. Introduction to major Techniques of Control like ratios, Budgetary Control, EVA, MVA.

## PRACTICAL

- Case studies on Management Principles. The students will prepare power point presentation based on the case studies provided to the min the class and also there will be viva– voce based on the presentation of case study

### **Suggested Readings:**

1. Harold Koontz and Heinz Wehrich, *Essentials of Management: An International Perspective*, New Delhi, McGraw-Hill,2012.
2. Jon L Pierce and Donald G Gardner, *Management and Organizational Behaviour*, New Delhi, Thomson,2007.
3. Stephen P Robbins and Marry A. Coulter, *Management*, Pearson Education, New Delhi, 2017.
4. Philip Sadler, *Leadership*, New Delhi, Kogan Page,2003.
5. L.M. Prasad, *Principles and Practice of Management*, Sultan Chand & Sons,New Delhi,2015.
6. P. C. Tripathy and P. N. Reddy, *Principles of Management*, Mc-Graw HillEducation, NewDelhi,2012.

**Note: Latest edition of text books to be used.**

## **Bachelor of Commerce (Honours) Semester-I**

**Session: 2022-23**

**Financial Accounting**

**Course Code: BCOM-1096**

### **Course Outcomes:**

After the successful completion of this course, students will be able to –

CO1: acquire conceptual knowledge of financial accounting and to explain various accounting concepts and conventions, and accounting standards.

CO2: gain knowledge of journal, ledger and subsidiary books.

CO3: gain knowledge of depreciation accounting, trial balance and rectification of errors.

CO4: understand accounting treatment of Non-Profit Organizations and to prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).

# **Bachelor of Commerce (Honours) Semester-I**

**Session: 2022-23**

## **Financial Accounting**

**Course Code: BCOM -1096**

**Time:3Hours**

**Max. Marks:100**

**Theory:50**

**Practical:30**

**CA:20**

### **Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question carries 10 marks.

### **Unit-I**

- **Introduction to Financial Accounting:** Need, scope and objectives, Accounting as an information system, Accounting Terminology Users of accounting information system. Branches of accounting, Accrual and Cash basis of Accounting.
- **Generally Accepted Accounting Principles:** Concepts and conventions. Capital and Revenue items. Accounting Standards– Meaning, Importance, List of Accounting Standards issued by ASB, Accounting System, Types of Accounts, Accounting Cycle.
- **Accounting Equation-** Meaning and Procedure of Developing Accounting Equation.

### **Unit-II**

- **Journalizing-** Meaning and Rules of Debit and Credit, Format of Journal, Identification of Transactions, Recording of transactions in Journal.
- **Preparation of Ledger-** Distinction between Journal and Ledger, Preparation of Ledgers from Journal, Posting, Balancing of Accounts.
- **Subsidiary Books-** Need of Subdivision of Journal, Meaning and Advantages of Special Journals, Purchases Book, Sales Book, Purchases Returns Book, Sales Returns books, Receivable Book, Payables Book, Journal Proper. Cash Book - Single Column, Two Column, Three Column and Petty Cash Book – Journal Proper.

### **Unit-III**

- **Depreciation Accounting:** Meaning, causes, objectives, Difference between Depreciation, Amortization and Depletion, Factors affecting Depreciation, Methods of charging depreciation- Straight line and Written down value method.
- **Trial Balance:** Meaning, Objectives and Advantages of Trial balance, Methods of Preparation of Trial Balance, Errors Revealed and not revealed by Trial Balance.
- **Rectification of errors: Capital and Revenue Expenditure –** Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors, Suspense Account, Effect of Errors on Profit.

#### **Unit-IV**

- **Preparation of Final Accounts** (Trading Account, Profit & Loss account, Balance Sheet), Final Accounts without adjustments.
- **Preparation of Final Accounts with Adjustments** (Closing Stock, Outstanding Expenses, Accrued Income, Prepaid Income and Expenses, Depreciation, Bad Debts and Provision for Doubtful Debts, Discount on Debtors, Creditors and Reserves etc.)
- **Accounting for Non-profit Organizations:** Non-profit entities, Receipts and payment Account, Income and Expenditure Account, Balance Sheet.

#### **TALLY: ((PRACTICAL)**

##### **Computerized Accounting System (using latest version of Tally)**

Creating a company, Creating Accounting ledgers and Groups, Creating Stock items and groups, Vouchers, Recording of transactions, Preparing reports, Cash book, Trial balance, Profit and loss account, Balance Sheet, Fund Flow Statement, Cash Flow Statement, Selecting and shutting a company, Backup and restore of data of company.

##### **Suggested Readings:**

1. Lal, Jawahar and Seema Srivastava, "Financial Accounting", Himalaya Publishing House.
2. Grewal, T. S., "Introduction to Accounting", S. Chand and Co., New Delhi.
3. Narayanswami, R., "Financial Accounting: A Managerial Perspective", 3rd Edition, 2008, Prentice Hall of India, New Delhi.
4. Mukherjee, A. and Hanif, M., "Financial Accounting", 1st Edition, 2003, Tata McGraw Hill.
5. Ramchandran, N. and Kakani, R.K., "Financial Accounting for Management", 2nd Edition, 2007, Tata McGraw Hill.

**Note: Latest edition of text books to be used.**

**Bachelor of Commerce (Hons.) Semester-I**  
**(Session 2022-23)**  
**COURSE CODE: BCOP-1127**  
**WORKSHOP ON OFFICE PACKAGE**

**Course Outcomes:**

After passing course the student will be able to:

CO1: Create, edit and format word document.

CO2: Manage data in a spreadsheet.

CO3: Represent data in spreadsheet in graphical form and create presentations.

CO4: Apply animations, transitions, narrations and timings on presentations.



**Bachelor of Commerce (Hons.) Semester-I**  
**Session 2022-23**  
**COURSE CODE: BCOP-1127**  
**WORKSHOP ON OFFICE PACKAGE**

**Max. Marks: 50**  
**Practical: 40**  
**CA: 10**

**Examination Time: 3 Hrs**

**Instructions for the Paper Setter:**

- **Paper will be set on the spot by the examiner**

**UNIT-I**

**Word Processing:**

- Shortcuts for navigation, insertion, deletion, and selection
- Formatting fonts with bolding, bullets and numbers
- Creative use of cut, copy and paste
- Format painter
- Tables
- Graphics, Smart Art, watermarks, hyperlinks, print screen function and Word art
- Page numbering
- Borders and shading
- Headers/footers
- Shortcut features like AutoCorrect, quick sections, find and replace
- Page breaks, drop caps
- Spelling, grammar, thesaurus

**UNIT-II**

**Spreadsheets:**

- Navigation and keyboard shortcuts
- Text, number and date shortcuts
- Add columns, rows (Autosum, auto-calculate)
- Manual math formulas (average, count, etc.)
- Use “cell references” with formulas
- Copy formulas (fill handle)
- Cut, copy, paste spreadsheets, range, and formulas
- Delete/insert rows and columns
- AutoCorrect
- Print options (orientation, margins, gridlines, header/footer)

**UNIT-III**

- Create charts to illustrate your spreadsheets; revise and format charts
- Create, sort and filter lists
- Apply formatting options, including conditional formatting

**Presentations:**

- Slide content: planning, opening slides, sequencing

- Bullet/number slides(variations, sequencing, layout)
- Graphics, shapes(alternatives to bullets; use color to influence mood; use images to reinforce messages)
- Smart art(effective use of diagrams)

#### **UNIT-IV**

- Photos and internet photos(formatting options)
- Copy/paste shortcuts(from other programs; linking)
- Create/import org charts, graphs and tables
- Hyperlinks to others programs and the internet
- Insert media clips, movies, sounds
- Views: Slide sorter, Outline, Notes as editing and presentation tools
- Presenting: transitions, animation, hiding slides, pausing and highlighting
- Automatic presentations (narrations, timing)
- Presentation methods to connect with individuals and groups

#### **References:**

1. Anshuman Sharma, A book of Fundamentals of Information Technology, Lakhanpal Publishers, 5<sup>th</sup> Edition.
2. Prof. Satish Jain, M. Geetha, Kratika, BPB's Office 2010 Course Complete Book, BPB Publications, 2017.
3. Joyce Cox, Joan Lambert and Curtis Frye, Microsoft office Professional 2010 Step by Step, Microsoft Press, 2010.
4. P.K. Sinha, Computer Fundamentals, BPB Publications, 2004.
5. Ebooks at OpenOffice.org
6. R. Gabriel Gurley, A Conceptual Guide to OpenOffice.org3, 2nd Edition.

Note: The latest editions of the books should be followed.

**Bachelor of Commerce (Hons.) Semester-I**  
**Session 2022-23**  
**Course Title : Drug Abuse: Problem, Management and Prevention**  
**Course Code: AECD-1161**

**Course Outcomes**

After completing the course the students will be able to:

CO1. Learn how to include factual data about what substance abuse is; warning signs of addiction; information about how alcohol and specific drugs affect the mind and body;

CO 2. Learn how to be supportive during the detoxification and rehabilitation process.

CO3. Focus on substance abuse education- is teaching individuals about drug and alcohol abuse and how to avoid, stop, or get help for substance use disorders.

CO 4. Understand that substance abuse education is important for students alike; there are many misconceptions about commonly used legal and illegal substances, such as alcohol and marijuana

**Bachelor of Commerce (Hons.) Semester-I**  
**Session 2022-23**

**Course Title : Drug Abuse: Problem, Management and Prevention**  
**Course Code : AECD-1161**

**Time: 3 Hrs**

**Max. Marks: 50**

**Theory: 40**

**CA: 10**

**Instructions for the Paper Setter:**

Eight questions of equal marks (8 marks each) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

**UNIT-I**

Meaning, Nature and Extent of Drug Abuse in India and Punjab. Consequences of Drug Abuse for:  
Individual: Education, Employment, Income.

Family: Violence

Society: Crime

Nation : Law and Order problem

**UNIT-II**

Management of Drug Abuse

Medical Management: Medication for treatment and to reduce withdrawal effects.

Psychiatric Management: Counselling, Behavioural and Cognitive therapy.

Social Management: Family, Group therapy and Environmental Intervention.

**UNIT-III**

Prevention of Drug abuse:

**Role of family:** Parent child relationship, Family support, Supervision

**School:** Counselling ,Teacher as role-model. Parent-teacher-Health, Professional Coordination.

#### UNIT-IV

**Media:** Restraint on advertisements of drugs, advertisements on bad effects of drugs, Educational and awareness program

**Legislation:** NDPs act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws.

**Suggested Readings:**

1. Ahuja, Ram (2003), *Social Problems in India*, Rawat Publication, Jaipur.
2. Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
3. Inciardi, J.A. 1981. *The Drug Crime Connection*. Beverly Hills: Sage Publications.
4. Kapoor. T. (1985) *Drug epidemic among Indian Youth*, New Delhi: Mittal Pub.
5. Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.
6. National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.
7. Sain, Bhim 1991, *Drug Addiction Alcoholism, Smoking obscenity* New Delhi: Mittal Publications.
8. Sandhu, Ranvinder Singh, 2009, *Drug Addiction in Punjab: A Sociological Study*. Amritsar: Guru Nanak Dev University.
9. Singh, Chandra Paul 2000. *Alcohol and Dependence among Industrial Workers*: Delhi: Shipra.
10. Sussman, S and Ames, S.L. (2008). *Drug Abuse: Concepts, Prevention and Cessation*, Cambridge University Press.

**Bachelor of Commerce (Hons.) Semester-I**  
**Session 2022-23**  
**Course Title: Foundation**

**Course Code: SECF-I**

**Nature of Course: Audit Course (Value Added)**

**PURPOSE & AIM**

This course has been designed to strengthen the intellectual foundation of all the new entrants in the college. One of the most common factors found in the students seeking admission in college after high school is the lack of an overall view of human history, knowledge of global issues, peaks of human intellect, social/political thinkers and inventors & discoverers who have impacted human life. For a student, the process of transition from school to college is full of apprehension and skepticism regarding adapting themselves to new system. The Foundation Programme intends to bridge the gap between high school and college education and develop an intellectual readiness and base for acquiring higher education.

**INSTRUCTIONAL OBJECTIVES**

- to enable the students to realise their position in the whole saga of time and space
- to inculcate in them an appreciation of life, cultures and people across the globe
- to promote, in the students, an awareness of human intellectual history
- to make them responsible and humane world citizens so that they can carry forward the rich legacy of humanity

**LEARNING OUTCOMES**

After the completion of this Audit course, students will be able to

- learn how past societies, systems, ideologies, governments, cultures and technologies were built, how they operated, and how they have changed
- understand how the rich history of the world helps us to paint a detailed picture of where we stand today

- understand the Vedic theism, Upanishads Philosophy and doctrines of Jainism, Buddhism and Sikhism
- acquire knowledge of women rights and courage to face day to day challenges
- acknowledge the changes in society, religion and literature in the renaissance period and the importance of empathy and compassion for humanity
- learn about the prominent Indians (Men and Women) who contributed significantly in freedom struggle, education, economic development and in the formation and evolution of our nation
- understand meaning of race and how that concept has been used to justify exclusion, inequality, and violence throughout history and the origin of civil right movements to fight for equality, liberty and fraternity
- critically evaluate the socio-political and economic issues at global level and its implications in the present
- upgrade and enhance learning technological skills and striking a balance between technology and their well being
- take pride in learning the saga of Indian Past Culture and Heritage
- understand the rich legacy of KMV and its progressive endeavours

<b>MODULE</b>	<b>TITLE</b>	<b>CONTACT HOURS</b>
<b>I</b>	<b>Introduction and Initial Assessment</b>	<b>2</b>
<b>II</b>	<b>The Human Story</b>	<b>3</b>
<b>III</b>	<i>The Vedas</i> and the Indian Philosophy	<b>2.5</b>
<b>IV</b>	<b>The Journey of Woman The Story and the Dream</b>	<b>2.5</b>
<b>V</b>	<b>Changing Paradigms in Society, Religion &amp; Literature</b>	<b>2.5</b>
<b>VI</b>	<b>Makers of Modern India</b>	<b>2.5</b>
<b>VII</b>	<b>Racism: Story of the West</b>	<b>2.5</b>
<b>VIII</b>	<b>Modern World at a Glance: Political &amp; Economic Perspective</b>	<b>2.5</b>
<b>IX</b>	<b>Technology Vis a Vis Human Life</b>	<b>2.5</b>
<b>X</b>	<b>My Nation My Pride</b>	<b>2.5</b>
<b>XI</b>	<b>The KMV Experience</b>	<b>2.5</b>
<b>XII</b>	<b>Final Assessment, Feedback and Closure</b>	<b>2.5</b>

## EXAMINATION

- **Total Marks: 25 (Final Exam: 20; Internal Assessment: 5)**
- Final Exam: multiple choice quiz. Marks – 20; Time: 1 hour
- Internal Assessment: 5 (Assessment: 3; Attendance:2)  
Comparative assessment questions (medium length) in the beginning and close of the programme.  
Marks: 3; Time: 0.5 hour each at the beginning and end.
- Total marks: 25 converted to grade for final result
- Grading system: 90% marks & above: A grade  
80% - 89% marks : B grade  
70% - 79% marks : C grade  
60% - 69% marks : D grade  
50% - 59% marks : E grade  
Below 50% marks : F grade (Fail - must give the exam again)

## SYLLABUS

### Module I Being a Human: Introduction & Initial Assessment

- Introduction to the programme
- Initial Assessment of the students through written answers to a couple of questions

### Module 2 The Human Story

- Comprehensive overview of human intellectual growth right from the birth of human history
- The wisdom of the Ancients
- Dark Middle Ages
- Revolutionary Renaissance
- Progressive modern times
- Most momentous turning points, inventions and discoveries

### Module 3 *The Vedas* and the Indian Philosophy

- Origin, teachings and significance of *The Vedas*
- Upanishads and Puranas
- Karma Theory of *The Bhagwad Gita*
- Main tenets of Buddhism & Jainism
- Teachings of Guru Granth Sahib



#### **Module 4 Changing Paradigms in Society, Religion & Literature**

- Renaissance: The Age of Rebirth
- Transformation in human thought
- Importance of humanism
- Geocentricism to heliocentricism
- Copernicus, Galileo, Columbus, Darwin and Saint Joan
- Empathy and Compassion

#### **Module 5 Woman: A Journey through the Ages**

- Status of women in pre-vedic times
- Women in ancient Greek and Roman civilizations
- Women in vedic and ancient India
- Status of women in the Muslim world
- Women in the modern world
- Crimes against women
- Women labour workforce participation
- Women in politics
- Status of women- our dream

#### **Module 6 Makers of Modern India**

- Early engagement of foreigners with India
- Education: The first step to modernization
- Railways: The lifeline of India
- Raja Ram Mohan Roy, Gandhi, Nehru, Vivekanand, Sardar Patel etc.
- Indira Gandhi, Mother Teresa, Homai Vyarawala etc.
- The Way Ahead

#### **Module 7 Racism: Story of the West**

- European beginnings of racism
- Racism in the USA - Jim Crow Laws
- Martin Luther King Jr. and the battle against racism
- Apartheid and Nelson Mandela
- Changing face of racism in the modern world

#### **Module 8 Modern World at a Glance: Political & Economic Perspective**

- Changing world order
- World War I & II
- UNO and The Commonwealth
- Nuclear Powers; Terrorism
- Economic Scenario: IMF, World Bank

- International Regional Economic Integration

### **Module 9 Technology Vis a Vis Human Life**

- Impact of technology on modern life
- Technological gadgets and their role in our lives
- Technology and environment
- Consumerism and materialism
- Psychological and emotional consequences of technology
- Harmonizing technology with ethics and humaneness

### **Module 10 My Nation My Pride**

- Indian Past Culture and Heritage
- Major Discoveries ( Medicinal and Scientific)
- Vedic Age
- Prominent Achievements
- Art, Architecture and Literature

### **Module 11 The KMV Experience**

- Rich Legacy of KMV
- Pioneering role in women emancipation and empowerment
- KMV Contribution in the Indian Freedom Struggle
- Moral, cultural and intellectual heritage of KMV
- Landmark achievements
- Innovative initiatives; international endeavours
- Vision, mission and focus
- Conduct guidelines for students

### **Module 12 Final Assessment, Feedback & Closure**

- Final multiple choice quiz
- Assessment through the same questions asked in the beginning
- Feedback about the programme from the students
- Closure of the programme

### **PRESCRIBED READING**

- *The Human Story* published by Dawn Publications

**BACHELOR OF COMMERCE (HONOURS) Semester-II**

**Session-2022-23**

**Punjabi (Compulsory)**

**Course Code- BCOL-2421**

**COURSE OUTCOMES**

CO1:ਦੇ ਰੰਗ(ਕਹਾਣੀ ਭਾਗ) ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਵਿਤਾ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਤਾਂ ਕਿ ਉਹ ਆਧੁਨਿਕ ਦੌਰ ਵਿਚ ਚੱਲ ਰਹੀਆਂ ਕਾਵਿਧਾਰਾਵਾਂ ਅਤੇ ਕਵੀਆਂ ਬਾਰੇ ਗਿਆਨ ਹਾਸਿਲ ਕਰ ਸਕਣ।

CO2:ਇਸ ਦਾ ਹੋਰ ਮਨੋਰਥ ਕਹਾਣੀ ਦੀ ਵਿਆਖਿਆ, ਵਿਸ਼ਲੇਸ਼ਣ ਤੇ ਮੁਲੰਕਣ ਦੀ ਪ੍ਰਕਿਰਿਆ ਤੋਂ ਜਾਣੂ ਕਰਾਉਣਾ ਵੀ ਹੈ ਤਾਂਕਿ ਉਹ ਸਮਕਾਲੀ ਸਮਾਜ ਦੀਆਂ ਸਮੱਸਿਆਵਾਂ ਨੂੰ ਸਮਝ ਸਕਣ ਅਤੇ ਆਲੋਚਨਾਤਮਕ ਦ੍ਰਿਸ਼ਟੀ ਬਣਾ ਸਕਣ।

CO3:ਪੈਰ੍ਹਾ ਰਚਨਾ ਦੇਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨ੍ਹਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO4: ਸ਼ਬਦ ਬਣਤਰ ਪੜ੍ਹਣ ਨਾਲ ਵਿਦਿਆਰਥੀ ਇਸਦੇ ਮੁੱਢਲੇ ਸੰਕਲਪਾਂ ਨੂੰ ਆਧਾਰ ਬਣਾ ਕੇ ਇਹਨਾਂ ਸੰਕਲਪਾਂ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ।

CO5: ਮੁਹਾਵਰਿਆਂ ਦੀ ਵਰਤੋਂ ਨਾਲ ਗੱਲਬਾਤ ਵਿਚ ਪਰਪੱਕਤਾ ਆਉਂਦੀ ਹੈ। ਇਹ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਗੱਲਬਾਤ ਵਿਚ ਨਿਖਾਰ ਲਿਆਉਣ ਦਾ ਕੰਮ ਕਰਨਗੇ।

**BACHELOR OF COMMERCE (HONOURS) Semester-II**

**Session-2022-23**

**Punjabi (Compulsory)**

**Course Code- BCOL-2421**

**ਸਮਾਂ : 3 ਘੰਟੇ**

**Maximum Marks: 50**

**Theory: 40**

**CA: 10**

**ਪਾਠਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ**

**ਯੂਨਿਟ-I**

- I. ਦੋ ਰੰਗ (ਸੰਪਾ.ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿਚੋਂ ਹੇਠ ਲਿਖੇ ਕਹਾਣੀਕਾਰ :  
(ੳ) ਨਾਨਕ ਸਿੰਘ : ਭੂਆ  
(ਅ)ਗੁਰਮੁਖ ਸਿੰਘ ਮੁਸਾਫ਼ਿਰ : ਬਾਗੀ ਦੀ ਧੀ  
(ਸਾਰ, ਵਿਸ਼ਾ ਵਸਤੂ)

- II. ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ : ਧਾਤੂ/ਮੂਲ, ਵਧੇਤਰ (ਅਗੇਤਰ, ਪਿਛੇਤਰ, ਵਿਉਂਤਪਤ ਅਤੇ ਰੁਪਾਂਤਰੀ), ਸਮਾਸ।

**08 ਅੰਕ**

**ਯੂਨਿਟ-II**

- I. ਦੋ ਰੰਗ (ਸੰਪਾ.ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿਚੋਂ ਹੇਠ ਲਿਖੇ ਕਹਾਣੀਕਾਰ :  
(ੳ)ਸੰਤ ਸਿੰਘ ਸੇਖੋਂ : ਪੇਮੀ ਦੇ ਨਿਆਣੇ  
(ਅ)ਸੁਜਾਨ ਸਿੰਘ : ਬਾਗਾਂ ਦਾ ਰਾਖਾ  
(ਸਾਰ, ਵਿਸ਼ਾ ਵਸਤੂ)

- II. ਪੈਰਾਰਚਨਾ : ਕਲਾਸ ਵਿਚ 10 ਵਿਸ਼ਿਆਂ (ਸਭਿਆਚਾਰ, ਧਾਰਮਕ ਅਤੇ ਰਾਜਨੀਤਕ) 'ਤੇ ਪੈਰਾਰਚਨਾ ਦੇ ਅਭਿਆਸ ਕਰਵਾਉਣੇ।

**08 ਅੰਕ**

**ਯੂਨਿਟ-III**

- I. ਦੋ ਰੰਗ (ਸੰਪਾ.ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿਚੋਂ ਹੇਠ ਲਿਖੇ ਕਹਾਣੀਕਾਰ :  
(ੳ) ਕੁਲਵੰਤ ਸਿੰਘ ਵਿਰਕ : ਧਰਤੀ ਹੇਠਲਾ ਬੋਲਦ  
(ਅ) ਪ੍ਰੇਮ ਪ੍ਰਕਾਸ਼ : ਲੱਛਮੀ  
(ਸਾਰ, ਵਿਸ਼ਾ ਵਸਤੂ)

- II. ਮੁਹਾਵਰੇ

**08 ਅੰਕ**

**ਯੂਨਿਟ-IV**

- I. ਦੋ ਰੰਗ (ਸੰਪਾ.ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿਚੋਂ ਹੇਠ ਲਿਖੇ ਕਹਾਣੀਕਾਰ :  
(ੳ) ਅਜੀਤ ਕੌਰ : ਬੁਤ ਸ਼ਿਕਨ  
(ਅ) ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ : ਬਸ ਕੰਡਕਟਰ  
(ਸਾਰ, ਵਿਸ਼ਾ ਵਸਤੂ)

- II. ਚਿੱਠੀ ਪੱਤਰ(ਘਰੇਲੂ ਅਤੇ ਦਫ਼ਤਰੀ)

**08 ਅੰਕ**

**ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਸੈਕਸ਼ਨ ਹੋਣਗੇ। ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ

ਜਾਣਗੇ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।

2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।

3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 08 ਅੰਕ ਹਨ।

4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

## BACHELOR OF COMMERCE (HONOURS) SEMESTER II

Session 2022-23

BASIC PUNJABI

In lieu of Punjabi (Compulsory)

COURSE CODE – BCOL-2031

### COURSE OUTCOMES

- CO1: ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਨੂੰ ਸਿਖਾਉਣ ਦੀ ਪ੍ਰਕਿਰਿਆ ਵਿਚ ਪਾ ਕੇ ਇਕ ਹੋਰ ਭਾਸ਼ਾ ਸਿੱਖਣ ਦੇ ਮੌਕੇ ਪ੍ਰਦਾਨ ਕਰਨਾ ਹੈ।
- CO2: ਇਸ ਵਿਚ ਵਿਦਿਆਰਥੀ ਨੂੰ ਬਾਰੀਕਬੀਨੀ ਨਾਲ ਭਾਸ਼ਾ ਦਾ ਅਧਿਐਨ ਕਰਵਾਇਆ ਜਾਵੇਗਾ।
- CO3: ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਸ਼ਬਦ ਰਚਨਾ ਤੋਂ ਜਾਣੂ ਕਰਵਾਇਆ ਜਾਵੇਗਾ।
- CO4: ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਦਾ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ-ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।
- CO5: ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦਾ ਸ਼ਬਦ ਘੇਰਾ ਵਿਸ਼ਾਲ ਕਰਨਾ ਹੈ।
- CO6: ਵਿਦਿਆਰਥੀ ਵਾਕ ਦੀ ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਇਸਦੀ ਬਣਤਰ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ ਅਤੇ ਭਾਸ਼ਾ ਤੇ ਪਕੜ ਮਜ਼ਬੂਤ ਹੋਵੇਗੀ।
- CO7: ਪੈਰ੍ਹਾ ਰਚਨਾ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨ੍ਹਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।
- CO8: ਘਰੇਲੂ ਅਤੇ ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ ਲਿਖਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇਸ ਕਲਾ ਵਿਚ ਨਿਪੁੰਨ ਕਰਨਾ ਹੈ।
- CO9: ਮੁਹਾਵਰਿਆਂ ਦੀ ਵਰਤੋਂ ਨਾਲ ਗੱਲਬਾਤ ਵਿਚ ਪਰਪੱਕਤਾ ਆਉਂਦੀ ਹੈ। ਇਹ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਗੱਲਬਾਤ ਵਿਚ ਨਿਖਾਰ ਲਿਆਉਣ ਦਾ ਕੰਮ ਕਰਨਗੇ।

**BACHELOR OF COMMERCE (HONOURS) SEMESTER-II**  
**SESSION 2022-23**  
**BASIC PUNJABI**  
**In lieu of Punjabi (Compulsory)**  
**COURSE CODE – BCOL-2031**

ਸਮਾਂ: 3 ਘੰਟੇ

Maximum Marks: 50

Theory: 40

CA: 10

ਪਾਠਕ੍ਰਮ

ਯੂਨਿਟ-I

ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ : ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ (ਨਾਂਵ, ਪੜਨਾਂਵ, ਕਿਰਿਆ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ, ਸਬੰਧਕ, ਯੋਜਕ ਅਤੇ ਵਿਸਮਿਕ)

08 ਅੰਕ

ਯੂਨਿਟ-II

ਪੰਜਾਬੀਵਾਕਬਣਤਰ : ਮੁੱਢਲੀਜਾਣਪਛਾਣ

(ੳ) ਸਾਧਾਰਨਵਾਕ, ਸੰਯੁਕਤ ਵਾਕ ਅਤੇ ਮਿਸ਼ਰਤ ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ)

(ਅ) ਬਿਆਨੀਆ ਵਾਕ, ਪ੍ਰਸ਼ਨ ਵਾਚਕ ਵਾਕ ਅਤੇ ਹੁਕਮੀ ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ)

08 ਅੰਕ

ਯੂਨਿਟ-III

ਪੈਰਾ ਰਚਨਾ

ਅਖਾਣ ( ਅਖਾਣਾਂ ਦੀ ਲਿਸਟ ਨਾਲ ਨੱਥੀ ਹੈ)

08 ਅੰਕ

ਯੂਨਿਟ-IV

ਚਿੱਠੀ ਪੱਤਰ (ਘਰੇਲੂ ਅਤੇ ਦਫ਼ਤਰੀ)

ਮੁਹਾਵਰੇ (ਮੁਹਾਵਰਿਆਂ ਦੀ ਲਿਸਟ ਨਾਲ ਨੱਥੀ ਹੈ)

08 ਅੰਕ

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਸੈਕਸ਼ਨ ਹੋਣਗੇ। ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 08 ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਅਖਾਣ

ਉਦਮ ਅੱਗੇ ਲੱਛਮੀ ਪੱਖੇ ਅੱਗੇ ਪੌਣ , ਉਹ ਦਿਨ ਡੁੱਬਾ ਜਦੋਂ ਘੋੜੀ ਚੜ੍ਹਿਆ ਕੁੱਬਾ , ਉੱਚੀ ਦੁਕਾਨ ਫਿੱਕਾ ਪਕਵਾਨ , ਉਲਟੀ ਵਾੜ ਖੇਤ ਨੂੰ ਖਾਏ , ਉੱਚਾ ਲੰਮਾ ਗੱਭਰੂ ਪੱਲੇ ਠੀਕਰੀਆਂ , ਅੱਖੀਂ ਵੇਖ ਕੇ ਮੱਖੀ ਨਹੀਂ ਨਿਗਲੀ ਜਾਂਦੀ , ਅੰਦਰ ਹੋਵੇ ਸੱਚ ਤਾਂ ਕੋਠੇ ਚੜ੍ਹ ਕੇ ਨੱਚ , ਆਪੇ ਮੈਂ ਰੱਜੀ ਪੁੱਜੀ ਆਪੇ ਮੇਰੇ ਬੱਚੇ ਜਿਉਣ , ਆਪ ਕੁਚੱਜੀ ਵਿਹੜੇ ਨੂੰ ਦੇਸ਼ , ਅੰਨ੍ਹਾ ਵੰਡੇ ਰਿਉੜੀਆਂ ਮੁੜ ਮੁੜ ਆਪਣਿਆਂ ਨੂੰ , ਅਕਲ ਵੱਡੀ ਕੇ ਮੱਝ , ਅੰਨ੍ਹਿਆਂ ਵਿੱਚ ਕਾਣਾ ਰਾਜਾ , ਆਪਣੀ ਪੀੜ੍ਹੀ ਹੇਠ ਸੋਟਾ ਫੇਰਨਾ , ਇਕ ਅਨਾਰ ਸੌ ਬਿਮਾਰ , ਇਕ ਹੱਥ ਨਾਲ ਤਾੜੀ ਨਹੀਂ ਵੱਜਦੀ , ਇੱਕ ਚੁੱਪ ਸੌ ਸੁੱਖ , ਝੱਟ ਮੰਗਣੀ ਪੱਟ ਵਿਆਹ , ਸਹਿਜ ਪੱਕੇ ਸੇ ਮੀਠਾ ਹੋਵੇ , ਦਾਲ ਵਿੱਚ ਕਾਲਾ ਹੋਣਾ , ਦਾਲ ਵਿੱਚ ਕਾਲਾ ਹੋਣਾ , ਸੱਦੀ ਨਾ ਬੁਲਾਈ ਮੈਂ ਲਾੜੇ ਦੀ ਤਾਈਂ , ਸਵੈ ਭਰੋਸਾ ਵੱਡਾ ਤੋਸਾ , ਸੌ ਦਿਨ ਚੋਰ ਦੇ ਇਕ ਦਿਨ ਸਾਧ ਦਾ , ਸੱਪ ਦਾ ਬੱਚਾ ਸਪੋਲੀਆ , ਸੱਪ ਮਰ ਜਾਵੇ ਲਾਠੀ ਵੀ ਨਾ ਟੁੱਟੇ , ਸਾਈਆਂ ਕਿਤੇ ਵਧਾਈਆਂ ਕਿਤੇ , ਹੰਕਾਰਿਆ ਸੇ ਮਾਰਿਆ , ਹਾਥੀ ਲੰਘ ਗਿਆ ਪੂਛ ਰਹਿ ਗਈ , ਕੁੱਛੜ ਕੁੜੀ ਸ਼ਹਿਰ ਢੰਡੇਰਾ , ਕੋਲਿਆਂ ਦੀ ਦਲਾਲੀ ਵਿੱਚ ਮੂੰਹ ਕਾਲਾ , ਕਰੇ ਕੋਈ ਭਰੇ ਕੋਈ , ਕਰ ਮਜ਼ੂਰੀ ਤੇ ਖਾਹ ਚੂਰੀ , ਖ਼ਵਾਜ਼ੇ ਦਾ ਗਵਾਹ ਡੱਡੂ , ਖੇਤੀ ਖਸਮਾਂ ਸੇਤੀ , ਖੁਹ ਪੁੱਟਦੇ ਨੂੰ ਖਾਤਾ ਤਿਆਰ , ਘਰ ਦਾ ਭੇਤੀ ਲੰਕਾ ਢਾਹੇ , ਘਰ ਦੀ ਕੁੱਕੜੀ ਦਾਲ ਬਰਾਬਰ , ਚਿੰਤਾ ਚਿਖਾ ਬਰਾਬਰ , ਛੱਜ ਤਾਂ ਬੇਲੇ ਛਾਣਨੀ ਵੀ ਬੇਲੇ , ਛੋਟੀ ਮੂੰਹ ਵੱਡੀ ਗੱਲ , ਜਾਂਦੇ ਚੋਰ ਦੀ ਲੰਗੋਟੀ ਹੀ ਸਹੀ , ਜਿਸ ਦੀ ਕੋਠੀ ਦਾਣੇ ਉਹਦੇ ਕਮਲੇ ਵੀ ਸਿਆਣੇ , ਜਿਹੜੇ ਗੱਜਦੇ ਨੇ ਉਹ ਵਰ੍ਹਦੇ ਨਹੀਂ , ਜਾਤ ਦੀ ਕੇਹੜ ਕਿਰਲੀ ਸ਼ਤੀਰਾਂ ਨੂੰ ਜੱਫੇ , ਝੱਟ ਮੰਗਣੀ ਪੱਟ ਵਿਆਹ , ਦਾਲ ਵਿੱਚ ਕਾਲਾ ਹੋਣਾ , ਦਾਣੇ ਦਾਣੇ ਤੇ ਮੇਰ , ਨਾਲੇ ਚੋਰ ਨਾਲੇ ਚਤਰ , ਪੇਟ ਨਾ ਪਈਆਂ ਰੋਟੀਆਂ ਸਭੇ ਗੱਲਾਂ ਖੇਟੀਆਂ , ਬਿਨਾਂ ਰੋਇਆਂ ਮਾਂ ਵੀ ਦੁੱਧ ਨਹੀਂ ਦਿੰਦੀ , ਬੁੱਢੀ ਘੋੜੀ ਲਾਲ ਲਗਾਮ , ਭੱਜਦਿਆਂ ਨੂੰ ਵਾਹਣ ਇੱਕੋ ਜਿਹੇ , ਭੱਜੀਆਂ ਬਾਹਾਂ ਗਲ ਨੂੰ ਆਉਂਦੀਆਂ ਨੇ , ਰਾਹ ਪਿਆ ਜਾਣੀਏਂ ਜਾਂ ਵਾਹ ਪਿਆ ਜਾਣੀਏ , ਰਾਈ ਦਾ ਪਹਾੜ ਬਣਾਉਣਾ , ਰੱਸੀ ਸੜ ਗਈ ਵੱਟ ਨੂੰ ਗਿਆ

## ਮੁਹਾਵਰੇ

ਉਸਤਾਦੀ ਕਰਨੀ, ਉਂਗਲ ਕਰਨੀ, ਉੱਲੂ ਬਣਾਉਣਾ , ਉੱਚਾ ਸਾਹ ਨਾ ਕੱਢਣਾ, ਉੱਡਦੇ ਫਿਰਨਾ , ਉੱਪ ਸੁੱਖ ਮਿਲਣੀ, ਅੱਖਾਂ ਵਿਚ ਰੜਕਣਾ , ਅੱਗ ਲਾਉਣਾ , ਆਵਾ ਉਤ ਜਾਣਾ , ਅਸਮਾਨ ਨੂੰ ਟਾਕੀਆਂ ਲਾਉਣਾ, ਅੱਖਾਂ ਵਿੱਚ ਲਾਲੀ ਉਤਰਨੀ , ਅਕਲ ਤੇ ਪਰਦਾ ਪੈਣਾ, ਈਨ ਮੰਨਣੀ, ਈਦ ਦਾ ਚੰਨ ਹੋਣਾ, ਇੱਟ ਨਾਲ ਇੱਟ ਖੜਕਾਉਣ, ਸਿਰ ਫਿਰਨਾ, ਸਿਰ ਤੇ ਚੜ੍ਹਨਾ , ਸਬਰ ਦਾ ਘੁੱਟ ਭਰਨਾ, ਸਿਰ ਪੈਰ ਨਾ ਹੋਣਾ, ਹੱਥ ਧੋ ਕੇ ਪਿੱਛੇ ਪੈਣਾ, ਹੱਥੀਂ ਛਾਂਵਾਂ ਕਰਨੀਆਂ, ਹੱਥ ਭੰਨਣੇ, ਹੱਥ ਤੰਗ ਹੋਣਾ , ਹੱਥ ਮਲਣਾ, ਹੱਥ ਪੈਰ ਮਾਰਨਾ, ਕੰਨੀਂ ਕਤਰਾਉਣਾ, ਕੰਨ ਤੇ ਜੂੰ ਨਾ ਸਰਕਣਾ, ਕੰਨ ਘੋਸਲ ਮਾਰਨੀ, ਖਾਨਾ ਖਰਾਬ ਹੋਣਾ, ਖਾਨਿਓ ਜਾਣਾ, ਗੁੱਡੀ ਚੜ੍ਹਨੀ, ਗਲ ਪੈਣਾ , ਗੰਗਾ ਨਹਾਉਣਾ , ਚੜ੍ਹ ਮੱਚਣੀ, ਚੰਦ ਚਾੜ੍ਹਨਾ, ਚਾਦਰ ਵੇਖ ਕੇ ਪੈਰ ਪਸਾਰਨਾ , ਚਕਮਾ ਦੇਣਾ , ਛੱਕੇ ਛੜਾਉਣਾ , ਛਾਪਾ ਮਾਰਨਾ, ਛਿੱਲ ਲਾਉਣੀ , ਛਿੱਕੇ ਟੰਗਣਾ, ਜਾਨ ਤੇ ਖੇਡਣਾ, ਜੁਬਾਨ ਕਰਨੀ, ਜਾਨ ਮਾਰਨਾ, ਜੰਗਲ ਵਿੱਚ ਮੰਗਲ ਹੋਣਾ, ਝੋਲੀ ਚੁੱਕਣਾ, ਝੱਟ ਟਪਾਉਣਾ, ਟੱਸ ਤੋਂ ਮੱਸ ਨਾ ਹੋਣਾ, ਟੰਗ ਅੜਾਉਣੀ, ਟਰ ਟਰ ਕਰਨਾ, ਟੇਢੀ ਖੀਰ, ਟਕੇ ਵਰਗਾ ਜਵਾਬ ਦੇਣਾ, ਠੰਡੇ ਸਾਹ ਭਰਨਾ, ਠੁੰਗਾ ਮਾਰਨਾ, ਠੂਠਾ ਫੜਨਾ, ਠਣ ਠਣ ਗੋਪਾਲ, ਡਕਾਰ ਜਾਣਾ, ਡੁੱਬ ਮਰਨਾ, ਡੰਡੇ ਵਜਾਉਣਾ, ਢਿੱਡ ਵਿੱਚ ਰੱਖਣਾ, ਢਿੱਡ ਵਿੱਚ ਚੂਹੇ ਨੱਚਣਾ, ਢਿੱਡੀਂ ਪੀੜਾਂ ਪੈਣੀਆਂ, ਢੇਰੀ ਢਾਹੁਣਾ, ਤੱਤੀ ਵਾ ਨਾ ਲੱਗਣੀ, ਤਰਲੇ ਲੈਣਾ, ਤੀਲੀ ਲਾਉਣੀ, ਤਾਰੇ ਤੋੜਨਾ, ਤਾੜੀ ਲਾਉਣੀ, ਬੁੱਕੀ ਵੜੇ ਪਕਾਉਣਾ, ਥਰ ਥਰ ਕੱਬਣਾ, ਦਮ ਲੈਣਾ, ਦਿਲ ਖੱਟਾ ਹੋਣਾ, ਦੰਦ ਖੱਟੇ ਕਰਨੇ, ਦੀਵਾ ਗੁੱਲ ਕਰਨਾ, ਧੁੱਪ ਵਿੱਚ ਵਾਲ ਚਿੱਟੇ ਹੋਣਾ, ਧਰਮ ਨਿਭਾਉਣਾ, ਧੱਕਾ ਲੱਗਣਾ, ਧਰਨਾ ਮਾਰਨਾ, ਧੁੰਮਾਂ ਪੈ ਜਾਣੀਆਂ, ਧੱਜੀਆਂ ਉਡਾਉਣੀਆਂ, ਨਹੁੰ ਮਾਸ ਦਾ ਰਿਸ਼ਤਾ, ਨੱਕ ਚਾੜ੍ਹਨਾ, ਨੱਕ ਰੱਖਣਾ, ਨੱਕ ਉੱਤੇ ਮੱਖੀ ਨਾ ਬਹਿਣ ਦੇਣਾ, ਨਜ਼ਰ ਸਵੱਲੀ ਹੋਣੀ, ਪੱਟੀ ਪੜ੍ਹਾਉਣੀ, ਪਾਰਾ ਚੜ੍ਹ ਜਾਣਾ, ਪੈਰ ਜ਼ਮੀਨ ਤੇ ਨਾ ਲੱਗਣਾ, ਪੈਰਾਂ ਹੇਠੋਂ ਜ਼ਮੀਨ ਨਿਕਲਣਾ, ਪਾਣੀ ਸਿਰੋਂ ਲੰਘਣਾ, ਪੁੱਠੀਆਂ ਛਾਲਾਂ ਮਾਰਨੀਆਂ, ਪੈਰਾਂ ਤੇ ਪਾਣੀ ਨਾ ਪੈਣ ਦੇਣਾ, ਫੁੱਲਾਂ ਵਾਂਗ ਰੱਖਣਾ, ਫੁੱਲੇ ਨਾ ਸਮਾਉਣਾ, ਫਸਲੀ ਬਟੇਰਾਂ ਹੋਣਾ, ਫੂਕਾਂ ਨਾਲ ਉਡਾ ਦੇਣਾ, ਬਾਜ਼ੀ ਲੈ ਜਾਣਾ, ਬੇੜਾ ਗਰਕ ਹੋਣਾ, ਬੇੜਾ ਪਾਰ ਕਰਨਾ, ਬੀੜਾ ਚੁੱਕਣਾ, ਬੇੜੀਆਂ ਵਿੱਚ ਵੱਟੇ ਪਾਉਣਾ, ਬੀਜ ਨਾਸ਼ ਕਰਨਾ, ਭਾਰ ਸਿਰੋਂ ਲਾਹੁਣਾ, ਭੁੱਖ ਲਹਿ ਜਾਣੀ, ਭੁੱਖੇ ਸ਼ੇਰ ਵਾਂਗ ਪੈਣਾ, ਭੂਤ ਸਵਾਰ ਹੋਣਾ, ਭੰਗ ਭੁੱਜਣੀ, ਮੱਖੀਆਂ ਮਾਰਨੀਆਂ, ਮਰ੍ਹੂ ਮਰ੍ਹੂ ਕਰਦੇ ਰਹਿਣਾ, ਮਾਤ ਪਾ ਦੇਣਾ, ਮਾਰੋਮਾਰ ਕਰਨੀ, ਮਿਰਚ ਮਸਾਲਾ ਲਾਉਣਾ, ਮਿਰਚਾਂ ਲੱਗਣੀਆਂ, ਮੂੰਹ ਦੀ ਖਾਣਾ, ਮੋਰਚਾ ਮਾਰਨਾ, ਮਿੱਟੀ ਖਰਾਬ ਕਰਨੀ, ਯੱਬਲੀਆਂ ਮਾਰਨੀਆਂ, ਰਚ ਮਿਚ ਜਾਣਾ, ਰਾਈ ਦਾ ਪਹਾੜ ਬਣਾਉਣਾ, ਰਾਤ ਦਿਨ ਇੱਕ ਕਰਨਾ, ਰਾਹ ਦਾ ਰੋੜਾ ਬਣਨਾ, ਰੰਗ ਬਦਲਣਾ, ਰੰਗ ਵਿੱਚ ਭੰਗ ਪਾਉਣਾ, ਲਹੂ ਨਾਲ ਹੱਥ ਰੰਗਣਾ, ਲਹੂ ਦੇ ਘੁੱਟ ਭਰਨਾ, ਲੱਕ ਟੁੱਟ ਜਾਣਾ, ਲਾਹ ਪਾਹ ਕਰਨੀ, ਲਾਲ ਪੀਲਾ ਹੋਣਾ, ਲੂਣ ਹਰਾਮ ਕਰਨਾ, ਵੱਡ ਵੱਡ ਖਾਣਾ।



**Bachelor of Commerce (Honours) Semester-II**  
**Session 2022-23**  
**Course Title: Punjab History and Culture (1717-1947)**  
**(Special paper in lieu of Punjabi Compulsory)**  
**(For those students who are not domicile of Punjab)**  
**(Under Continuous Evaluation System)**  
**Course Code: BCOL-2431**

**COURSE OUTCOMES:**

This course aims to enhance students' knowledge and understanding of Maharaja Ranjit Singh's period and to challenge preconceptions about that period with fresh perspectives on the people and their contacts with the British.

On successful completion of the course, students will have developed the capacity to:

**CO 1:** Understand the struggle of Sikhs for the power and rise of Ranjit Singh

**CO 2:** Understand the cause and effects of Anglo Sikh Wars and the new administration under the British.

**CO 3:** Comprehend the economic , social and religious developments in Punjab during the period

**CO 4:** Critically evaluate the role of Punjab in freedom struggle.

**CO 4(a) :** Understand about the fairs and festivals of Punjab.

**Bachelor of Commerce (Honours) (Semester-II)**  
**Session 2022-23**  
**Course Title: Punjab History and Culture (1717-1947)**  
**(Special Paper in lieu of Punjabi compulsory)**  
**(Under Continuous Evaluation System)**  
**Course Code: BCOL-2431**

**Examination Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**CA: 10**

**Instructions for the Paper Setters**

1. Question paper shall consist of four Units
2. Examiner shall set 8 questions in all by selecting **Two Questions** of equal marks from each Unit.
3. Candidates shall attempt **5 questions in 600 words**, by at least selecting **One Question** from each Unit and the **5<sup>th</sup> question** may be attempted from any of the **four Units**.
4. Each question will carry 8 marks.

**UNIT I**

1. Sikh Struggle for Sovereignty
2. Ranjit Singh : Civil and Military Administration

**UNIT II**

3. Anglo-Sikh Wars and the Annexation
4. The Punjab under the British: New Administration and Education

**UNIT III**

5. Economic Changes: Agricultural
6. Socio-Religious Reform Movements (Arya Samaj and Singh Sabha Movement)

**UNIT IV**

7. Role of Punjab in the Freedom Struggle
8. Fairs and Festivals (**Chaapar, Maghi and Basant Panchami**)

**Suggested Reading**

- Fauja Singh (ed.), History of Punjab, Vol, III, Punjabi University, Patiala, 1987.
- J.S. Grewal, The Sikhs of the Punjab, Cup, Cambridge, 1991.
- Khushwant Singh, A History of the Sikhs, Vol. I, OUP, New Delhi, 1990
- Kirpal Singh (ed.), History and Culture of the Punjab, Part-II, Punjabi University, Patiala, 1990.

**Bachelor of Commerce (Honours) Semester-II**

**Session: 2022-23**

**Advanced Financial Accounting**

**Course Code: BCOL -2093**

**Course Outcomes:**

After the successful completion of this course, students will be able to –

CO1: Apply accounting techniques and methods for the formation of a partnership firm and admission of a partner, .

CO2: retirement and death of a partners and dissolution of partnership firms

CO3: learn about accounting treatment in case of complete and incomplete voyage and accounting for Hire Purchase Transactions

CO4: prepare consignment accounts and prepare Departmental financial accounts and consolidated financial accounts

# Bachelor of Commerce (Honours) Semester-II

Session: 2022-23

## Advanced Financial Accounting

Course Code: BCOL -2093

Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

### Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. Each question carries 16 marks.

### UNIT – I

- **Partnership Accounts:** Meaning, Partnership Deed, Provisions of the Indian Partnership Act, 1932 in the absence of Partnership deed, Fixed v/s Fluctuating capital accounts, Appropriation of Profit & Loss Account, Division of profits among Partners.
- **Past adjustments**(relating to interest on capital, interest on drawing, salary and profit-sharing ratio). Goodwill: nature, factors affecting and methods of valuation - average profit, super profit and capitalization
- **Admission of Partner:** Adjustment regarding Profit Sharing Ratio, Treatment of Goodwill, Adjustment regarding revaluation of assets & liabilities, Partners capitals & Balance Sheet of new firm.

### UNIT – II

- **Retirement of Partner:** Adjustment regarding goodwill, revaluation of assets & liabilities undistributed profits, computation of Partners' interest and mode of payment.
- **Death of Partner:** Calculation of deceased Partner's share of profit till the date of death. Preparation of deceased Partner's capital account, executor's account and preparation of balance sheet, Joint Life Policy
- **Dissolution of Partnership:** Meaning and distinction between dissolution of a Firm and dissolution of Partnership, Preparation of Realization Account and Partners' Capital Account Garner V/s Murray rule including Insolvency of firm

### UNIT – III

- **Hire Purchase & Instalment Payment system:** Accounting for Hire Purchase Transactions, Journal entries & Ledger Accounts in the books of Hire Vendor & Hire Purchaser for large value items including default and repossession
- **Voyage Accounts:** Meaning, Preparation of voyage accounts, Accounting treatment in case of complete and incomplete voyage

## UNIT – IV

- **Consignment Accounts:** Meaning, Features, Consignee's commission, Performa Invoice, Account Sales, Accounting treatment in the books of the consignor and the consignee -Valuation of consignment stock, Treatment of Normal and abnormal Loss, Invoice of goods at a price higher than the costprice
- **Departmental Accounts:** Meaning, Basis of allocation of common expenses, Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L Accounts, Interdepartmental transfer of goods at cost, cost plus and at selling price, Provision for unrealizedprofit.

### **Suggested Readings:**

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., "Advanced Accountancy", Vol. I & II, 2008, S. Chand & Co, NewDelhi
2. Gupta, R. L. & Radheswamy, M., "Advanced Accountancy" Vol. I & II, 2009, S & Co, NewDelhi
3. Maheshwari, S.N.&Maheshwari,V.L., "AdvancedAccountancy"Vol.I&II,2009,VikasPublishingHouse Pvt. Ltd., NewDelhi.
4. Sehgal, A. & Sehgal, D., "Advanced Accountancy" Vol. I & II, Taxmann Publication Pvt. Ltd, NewDelhi

**Note: Latest edition of text books to be used.**

**Bachelor of Commerce (HONOURS) Semester-II**  
**Session 2022-23**  
**BCOL-2174**  
**Macroeconomics**

**Course outcomes:**

Upon successful completion of this course, students will be able to:

**CO1:** learn the concepts and measurement of National Income and methods of measuring National Income.

**CO2:** understand the assumptions and equilibrium conditions of classical and Keynesian models.

**CO3:** learn Concept of demand for and supply of money, Inflation .

**CO4:** understand the basics of working of monetary and fiscal policies in general and in India and elements of balance of payment.

**Bachelor of Commerce (HONOURS) Semester-II**  
**Session 2022-23**  
**BCOL-2174**  
**Macroeconomics**

**Time: 3 Hours**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**Note: Instructions for the Paper–Setter:**

Two questions, each carrying 16 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

**Unit-I**

**Macroeconomics** – scope and basic concepts.

**National Income Accounting** - Concepts and measurement of GDP, GNP, NNP, NI and DPI, Methods of measuring National Income, Problems in measuring National Income, Circular flow of income - Two sector, three sector and four model. Real and Nominal GDP – Implicit deflator.

**Unit-II**

**Aggregate Demand and Aggregate Supply:** Classical and Keynesian approach to AD-AS approach, Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run. Economy in the short run IS–LM framework.

**Theory of Macro Economic Equilibrium:** Simple Keynesian Model, Consumption, saving and Investment functions, Investment and Government expenditure multipliers

**Unit-III**

**Money:** Concept of demand for and supply of money, Quantity theory of money and Keynesian theory of demand for money, Measures of money supply – High powered money – Money multiplier.

**Inflation:** Concept of Inflation – Demand-pull and cost-push theories of inflation – Measures to control inflation.

**Unit-IV**

**Monetary policy:** Role of monetary policy, Instruments of monetary policy, Latest monetary policy of RBI.

**Fiscal policy:** Role of fiscal policy, Instruments of fiscal policy Latest fiscal policy of RBI.

**Balance of payment:** Meaning, its types and Structure, Balance of payment and Balance of trade, Factor responsible for disequilibrium in BOP, Methods to correct BOP.

**Suggested Readings:**

1. Dwivedi, D.N. (2018) *Macroeconomics: Theory and Policy*, Tata McGraw-Hill.
2. Jhingan, M. L. (2014) *Macroeconomic Theory*, Varinda Publications, Delhi.

*Note: The latest edition of the books is recommended..*

**Bachelor of Commerce (Honours) Semester-II**  
**Session: 2022-23**  
**Business Laws**  
**Course Code: BCOL-2095**

**Course Outcomes:**

Upon successful completion of this course, students will be able to:

CO1: understand about Indian contract Act in India

CO2: in-depth knowledge of special contract formation like Indemnity, Guarantee, Bailment and Pledge.

CO3: understand the different forms of Negotiable Instruments

CO4: aware about various health and safety measures that are compulsory to be adhered and also have complete knowledge about the various acts framed for successful running of factories and industries.



**Bachelor of Commerce (Honours) Semester-II**  
**Session: 2022-23**  
**Business Laws**  
**Course Code: BCOL- 2095**

**Time: 3 Hours**

**Max. Marks: 100**

**Theory: 80**

**CA: 20**

**Instructions for the Paper Setter:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A- D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. Each question carries 16 marks.

**UNIT – I**

**The Indian Contract Act, 1872**

- Contract – Meaning, Characteristics and kinds, Essentials of valid contract
- Offer and acceptance,
- Consideration,
- Contractual capacity
- Free consent.

**UNIT – II**

**The Indian Contract Act, 1872**

- Legality of object.
- Discharge of contract; Modes of discharge.
- Breach of Contracts and its remedies.
- Indemnity and Guarantee.
- Bailment and Pledge

**UNIT – III**

**Sale of Goods Act 1930**

- Formation of contracts of sale; Goods and their classification, price;
  - Conditions, and warranties;
  - Transfer of property in goods including sales by nonowners;
  - Performance of the contract of sales;
  - Unpaid seller and his rights, sale by auction.
  - Remedies for breach of contract of sale
- 
- Definition of negotiable instruments; Features;
  - Promissory note; Bill of exchange, cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing, Dishonour and discharge of negotiable instrument;

## UNIT – IV

- The Factories Act,1948
- The Industrial Dispute Act,1947
- The Payment of Wages Act,1936

### **Suggested Readings:**

1. Kapoor N.D.: Business Law; Sultan Chand & Sons, NewDelhi.
2. Singh, A., “*Principles of Mercantile Law*”, (2011), Eastern BookCo.
3. Tulsian, P. C., “*Business Laws*”, 2nd Edition (2000), Tata McGraw Hill, NewDelhi.
4. Kucchal, M.C., “*Business Law*”, 5th Edition (2009), Vikas Publishing, House (P)Ltd.
5. Maheshwari & Maheshwari, “*Business Law*”, National Publishing House, NewDelhi.
6. Chadha, P. R., “*Business Law*” Galgotia Publishing Company, NewDelhi.
7. Googan P.P.S, “A Text Book of Mercantile Law”, S. Chand, NewDelhi

**Note: Latest edition of text book may be used.**

**Bachelor of Commerce (HONOURS) Semester-II**  
**Session 2022-23**  
**Course Code: BCOL-2176**  
**Inferential Statistics for Business**

**Course outcomes:**

After the successful completion of this course, students will be able to –

CO1: understand the concept of hypothesis testing and its significance.

CO2: learn the applications of parametric and non-parametric tests for single mean.

CO3: learn the applications of parametric and non-parametric tests for difference of means.

CO4: understand thoroughly the applications of chi-square and its underlying assumptions.

**Bachelor of Commerce (HONOURS) Semester-II**  
**Session 2022-23**  
**Course Code: BCOL-2176**  
**Inferential Statistics for Business**

**Time: 3 Hrs**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**Note: Instructions for the Paper–Setter:**

Two questions, each carrying 16 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

**Unit-I**

Population-Sample, Central Limit Theorem and Confidence

**Interval Confidence Intervals for One Population Mean:**

- Estimating a Population Mean Confidence Intervals for One Population Mean When  $\sigma$  Is Known
- Confidence Intervals for One Population Mean When  $\sigma$  Is Unknown

**Hypothesis Tests for One Population Mean**

- The Nature of Hypothesis Testing
- Critical-Value Approach to Hypothesis Testing
- P-Value Approach to Hypothesis Testing
- Hypothesis Tests for One Population Mean When  $\sigma$  Is Known
- Hypothesis Tests for One Population Mean When  $\sigma$  Is Unknown
- The Wilcoxon Signed-Rank Test
- Type II Error Probabilities; Power

**Unit-II**

**Inferences for Two Population Means:**

The Sampling Distribution of the Difference between Two Sample Means for Independent Samples:

- Inferences for Two Population Means, Using Independent Samples: Standard Deviations Assumed Equal
- Inferences for Two Population Means, Using Independent Samples: Standard Deviations Not Assumed Equal
- The Mann–Whitney Test
- Inferences for Two Population Means, Using Paired Samples
- The Paired Wilcoxon Test

**Unit-III**

**Inferences for Population Standard Deviations:**

- Inferences for One Population Standard Deviation
- Inferences for Two Population Standard Deviations, Using Independent Samples

**Inferences for Population Proportions:**

- Confidence Intervals for One Population Proportion
- Hypothesis Tests for One Population Proportion
- 1. Inferences for Two Population Proportions

**Unit-IV**

**Chi-Square Procedures**

- The Chi-Square Distribution
- Chi-Square Goodness-of-Fit Test
- Contingency Tables; Association
- Chi-Square Independence Test
- Chi-Square Homogeneity Test

**Software**

1. Jamovi <http://cdar.gndu.ac.in/downloadOSSoftware.aspx>
2. Gretl <http://cdar.gndu.ac.in/downloadOSSoftware.aspx>

**Suggested Books:**

1. Sahu P. K., Pal, S. R., & Das, A. K. (2015). Estimation and inferential statistics. Springer, India.
2. Lowry R. (2014). Concepts and applications of inferential statistics. Available at <http://vassarstats.net/textbook/>
3. Bernstein R., & Bernstein, S. (1999). Schaum's outline of elements of statistics II: Inferential Statistics, McGraw Hill Professional.

*Note: The latest edition of the books is recommended.*

# **Bachelor of Commerce (Honours) Semester-II**

**Session: 2022-23**

**Workshop on Life Skills**

**Course Code: BCOP-2097**

## **Course Outcomes**

After completion of this course, students will be able to:

CO1: Learn those abilities that help promote overall well being and competence to be able to face the realities of life.

CO2: Develop psycho social competencies and interpersonal skills that will help them to make informed decisions, solve problems, think critically and creatively, communicate effectively, build healthy relationships, empathize with others and cope with managing their lives in a healthy and productive manner.

CO3: Adapt and adjust well with the changing demands of the society as young adolescents extend their relationships beyond parents and family and are intensely influenced by their peers and the outside world.

CO4: Get support in dealing with emotional conflicts and personal problems in the college and will learn how to incorporate the same in their daily lives.

**Bachelor of Commerce (Honours) Semester-II**  
**Session: 2022-23**  
**Workshop on Life Skills**  
**Course Code: BCOP-2097**

**Time: 3 Hours**

**Max. Marks: 50**  
**Practical: 40**  
**CA: 10**

**Instructions for the Paper Setters:** The students will prepare Power Point Presentations on the topics specified in the syllabus. The examiner will evaluate the students on the basis of the presentation and their performance in Viva Voce.

Division of Marks

Presentation: 20 Viva-

Voce: 20

This workshop is designed to create awareness on various concepts of Life Skills (Emotional skills, Thinking skills and social skills).

- Understanding Self-Esteem
- Positive Self-Talk
- Self-Care Basics
- Balanced Self-Care
- Making Plans and Setting Goals
- Empathy
- Critical thinking
- Creative thinking
- Decision making
- Problem Solving
- Effective communication
- Interpersonal relationship
- Coping with stress
- Coping with emotions

# **Bachelor of Commerce (Honours) Semester-II**

**Session: 2022-23**

## **MORAL EDUCATION COURSE**

**AUDIT COURSE (Value Based)**

**Course Code: SECM- 2502**

### **Course Description:-**

The Moral Education Programme has been introduced as part of the curriculum of second semester of all streams of undergraduate degree programmes. Moral education has been added as a compulsory subject, the awards of which will not be incorporated in the total marks but will earn the student two credits.

### **Expectations:-**

This academic input has been taken up to sensitize the students to the need of a morally upright character in the present times

### **EXAMINATION**

- **Total Marks: 25 (Final Exam: 20; Internal Assessment: 5)**
- Final Exam: multiple choice Questions Marks-20; Time: 1 hour
- Internal Assessment: 5 (Assessment: 3; Attendance:2)
- Total marks: 25 converted to grade for final result
- Grading system: 90% marks & above: A grade

80%-89% marks	: B grade
70%-79% marks	: C grade
60%-69% marks	: D grade
50%-59% marks	: E grade
Below 50% marks	: F grade (Fail - must give the exam again)

### **SYLLABUS**

#### **Module I: Introduction**

- What is Moral Education
- Need content and purpose
- Vedic values
- Character building

#### **Module II: The Self and You**

- Understanding the Self-Self awareness, fighting the five evils (lust, anger, attachment, ego and greed), Self growth.
- Personal ethics
- Aspiration v/s ambition, self- seeking v/s selflessness



- Self Discipline

### **Module III: The Family and You**

- Importance of family- the basic unit of human interaction.
- Generation gap
- Relation with peer group, sibling, elders,

### **Module IV: The Society and You**

- Social responsibility
- Our rights and duties
- Civic sense
- Opposite sex relations
- Globalization and IT boom - Cellphone menace
- Drug abuse
- Sex abuse

### **Module V: The Nation and You**

- International peace and brotherhood
- Saving the environment

# **Bachelor of Commerce Honours Semester –III**

**Session : 2022-23**

**Course Title: Analytical Skills**

**Course Code:BCOL-3331**

## **Course Outcomes**

After the successful completion of this course students will be able to

CO 1: Understand the concept of sequence and series, Clock problems, Blood Relationship.

CO 2: Demonstrate procedural fluency with real number arithmetic operations and use these operations to represent real world scenarios and to solve stated problems and Demonstrate number sense and conversion between fractions, decimals and percentages

CO 3: Use simple and compound interest to do business calculations such as value of money, maturity value, present value, future value and able to differentiate which math method should be used for different problems.

CO 4: Analyze data being presented in the form of tables, Venn diagrams, pie charts.

# **Bachelor of Commerce (Honours) Semester -III**

**Session: 2022-23**

**Course Title: Analytical Skills**

**Course Code: BCOL-3331**

**Examination Time: 3 Hours**

**Max. Marks: 100**

**Theory: 80**

**CA: 20**

## **Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

### **UNIT-I**

Data Analysis:-The data given in a Table, Graph, Bar Diagram, Pie Chart, Venn diagram or a passage is to be analyzed and the questions pertaining to the data are to be answered.

### **UNIT-II**

Sequence and Series:-Analogies of numbers and alphabets completion of blank spaces following the pattern in A:b::C: d relationship odd thing out; Missing number in a sequence or a series.

### **UNIT-III**

Arithmetic ability:-Algebraic operations BODMAS, Fractions, Divisibility rules, LCM & GCD (HCF). Date, Time and Arrangement Problems: Calendar Problems, Clock Problems, Blood Relationship.

### **UNIT-IV**

Quantitative aptitude: -Averages, Ratio and proportion, Problems on ages, Time, distance, speed. Business computations: -Percentages, Profit & loss, Partnership, simple and compound interest.

## **Suggested Readings:**

1. Quantitative Aptitude for Competitive Examination by R S Agrawal, S.Chandpublications.
2. Quantitative Aptitude and Reasoning by R V Praveen, PHIpublishers.
- 3 Quantitative Aptitude for Competitive Examination by Abhijit Guha,Tata Mc Graw hill publications.

## **Bachelor of Commerce (Honours) Semester -III**

**Session: 2022-23**

**Company Law**

**Course Code: BCOL-3092**

### **Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: have in depth knowledge about formation of a company and its registration, MOA and learn the mode to register and fill the documents online.

CO2: learn about AOA, prospectus, shares and related provisions

CO3: able to understand different types of share capital and related provisions, membership of company and have a clear conceptual understanding about the powers, duties and legal position of directors.

CO4: have in depth knowledge about company meetings and their winding up procedures and understand the role of NCLT, ROC, SEBI and special courts.

# **Bachelor of Commerce (Honours) Semester -III**

**Session: 2022-23**

**Company Law**

**Course Code: BCOL-3092**

**Time: 3 Hours**

**Max. Marks: 100**

**Theory: 80**

**CA: 20**

## **Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A- D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

### **UNIT-I**

Introduction: Company – Meaning and its Characteristics, Company vis-à-vis other Forms of Business, Lifting the Veil of Corporate Personality.

Kinds of Companies: Classification on the basis of incorporation; on the basis of members – Private company, public company, One Person company on the basis of liability of members; other kinds of companies – Companies with Charitable Objects, Government company, Foreign company, Holding and subsidiary company, associate company, small company; Exemptions and Privileges of Private Companies.

Formation of Company: Provisions applicable to incorporate of companies; Effect of Certificate of Incorporation; Conclusiveness of Certificate of Incorporation; Online Registration of Company.

Memorandum of Association: Memorandum of Association - Nature and content of memorandum - Alteration of memorandum - Doctrine of ultra vires.

### **UNIT-II**

Article of Association: Purpose and content of articles, Provision for Entrenchment; Alteration of articles; Binding Force of Memorandum and Articles; Doctrine of constructive notice and indoor management.

Prospectus: Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Contents, Registration; deemed prospectus; statement in lieu of prospectus; Private Placement; Misstatement and their consequences.

Shares: Legal Nature of Share, Share vs. Stock; Kinds of Shares; Issue of Shares at Par, Premium and Discount; Shares with Differential Voting Rights; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Allotment of Shares – General Provisions and Special Provisions; Transfer and Transmission of Shares, Calls and Forfeiture of Shares.

### UNIT-III

Share Capital: Kinds of Share Capital; Alteration of Share Capital; Reduction of Capital; Buy– Back of Shares.  
Membership in a Company: Definition of member; Member vs. Shareholder; Methods of Becoming a Member; Who may become a Member? Termination of Membership; Rights of Members.

Company Management: Concept of Director; Legal Position of Directors; Number of Directors; Woman Director; Independent Director; Small Shareholder’s Director; Qualification and Disqualification of Directors; Appointment of Directors; Obtaining Director Identification Number (DIN); Number of Directorships; Removal of Directors; Retirement of Directors; Resignation of Directors; Vacation of office of Directors; Meetings of Directors; Powers of Directors; Duties of Directors.

### UNIT-IV

Company Meetings: Meaning of a Meeting; Kinds of Company Meetings; Requisites of Valid Meeting (General Meeting); Quorum; Proxy; Voting at General Meeting; Chairman; Motion; Resolutions; Registration of Resolutions and Agreements; Minutes of proceedings of Meetings.

Winding Up: Meaning of Winding Up; Modes of Winding Up; Consequences of Winding Up.  
Administration of Companies Act–National Company Law Tribunal (NCLT); Special Courts; Registrar of Companies; Securities and Exchange Board of India.

#### Suggested Readings:

1. N.D.Kapoor, “*Company Law*”, Sultan Chand & Sons, New Delhi.
2. MC Kuchhal and Vivek Kuchhal, *Business Legislation for Management*, Vikas Publishing House.
3. S.N. Maheshwari and S.K Maheshwari, *Company Law*, Himalaya Publishing House.
4. Ashok K, Bagrial, “*Company Law*”, Vikas Publications.
5. S.M. Shah, “*Company Law: Lectures*”, N.M. Tripathi Publishers, Bombay.
6. Avtar Singh, “*Introduction to Company Law*”, Eastern Book Company.

**Bachelor of Commerce (Honours) Semester-III**  
**Session: 2022-23**  
**Banking Theory and Practice**  
**Course Code: BCOL-3093**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: have detailed knowledge of Commercial Banks and their importance to Indian economy.

CO2: understand different types of negotiable instruments

CO3: have in-depth knowledge of BASEL norms and regulatory framework

CO4: gain awareness of various banking innovations after nationalization.

# **Bachelor of Commerce (Honours) Semester-III**

**Session: 2022-23**

## **Banking Theory and Practice**

**Course Code: BCOL-3093**

**Time: 3 Hours**

**Max. Marks: 100**

**Theory: 80**

**CA: 20**

### **Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

### **UNIT-I**

**Banking:** Evolution of modern banking system in India. Present Structure of Indian Banking System.

**Commercial Bank**—Meaning, Nature, Types, functions, importance and functions.

**Central Bank-** Role, objectives and functions of Reserve Bank of India. Techniques of Credit Control Credit Creation by RBI.

### **UNIT-II**

**Negotiable Instruments** – Cheques, Drafts, Bills of Exchange and Promissory notes  
Endorsement and its types.

**Management of Commercial Banks in India:** Liquidity Management, Security Investments and Asset Liability Management.

### **UNIT-III**

**Reforms in the India Banking Sector:** Narasimham Committee I and II, Raghuram Rajan Committee.

**Introduction to Basel Norms:** Significance, Implementation and Difficulties

**Financial Inclusion-** Concept, Importance and present status.

### **UNIT-IV**

**Innovations in Banking:** Wholesale and Retail Banking , Universal and Narrow Banking, Off Shore Banking and Multinational Banking and cheque truncation system.

**Digitalization of banking** – E banking, Mobile banking, RTGS, NEFT, Debit cards, Credit cards, Smart cards. Introduction to IFSC, MICR, UPI, BHIM and Paytm

**Demonetization-** Concept and impact on Indian banking sector.



**Suggested Readings:**

1. Khubchandani, BS, '*Practice and Law of Banking*', Mac Millan India Ltd 2000.
2. Nanda, KC, '*Credit and Banking*', *Response Book*, Sage Publications, 1999.
3. Sundram & Varshney, '*Banking and Financial System*', Sultan Chand & Sons.
4. Neelam C Gulati, '*Banking and Insurance: Principles & Practices*', Excel Books
5. Indian Institute of Banking and Finance, '*Principles and Practices of Banking*', Mcmillan Education.
6. Jyotsna Bhatia and Nishwan Sethi, '*Elements of Banking and Insurance*', PHI

**Note: Latest edition of the books may be used.**

**Bachelor of Commerce (Honours) Semester –III**  
**Session: 2022-23**  
**Business Communication**  
**Course Code: BCOL-3094**

**Course Outcomes:**

After the successful completion of this course, students will be able to-

CO1: understand the concept, process of business communication and corporate communication and barriers and overcoming the barrier of communication.

CO2: enhance their skills in business writings and communication.

CO3: develop the non- verbal skills, skills of negotiation.

CO4: develop the presentation skills and business etiquettes.

# **Bachelor of Commerce (Honours) Semester –III**

**Session: 2022-23**

**Business Communication**

**Course Code: BCOL-3094**

**Time: 3 Hours**

**Max. Marks: 100**

**Theory: 80**

**CA: 20**

## **Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

### **UNIT-I**

**Nature and Process of Communication:** Role of communication, defining communication, process of communication, elements of communication, barriers to communication, conditions for successful communication and characteristics of successful communication.

**Organizational Communication:** Importance and need of communication in management, corporate communication, and communication structure in an organization, Informal communication.

### **UNIT-II**

**Written Business Communication:** Importance of Skills in Written Communication, Clarity in Writing, and Principles of Effective Writing.

**Writing Letters, Memos and CVs Oral Communication:** Meaning of Oral Communication, Need for learning oral communication skills, Choice of form of communication, Principles of successful oral communication, Characteristics of effective oral communication, barriers to effective oral communication, Conversation control.

### **UNIT-III**

**Non-Verbal Communication:** Meaning, Classification of non-verbal communication, Advantages of learning non-verbal communication, and guidelines for developing non-verbal communication **Negotiation Skills:** Meaning and Nature of Negotiation Need to negotiate, Factors affecting negotiation, Stages of the negotiation process, negotiation strategies.

### **UNIT-IV**

**Presentation Skills:** Meaning, Elements of a presentation, Designing presentation, Transformational Leadership.

**Business Etiquette:** Meaning, Introduction, Business Dining, Business to Business Etiquette, Managing customer care.

### **Suggested Readings:**

1. P D Chaturvedi and Mukesh Chaturvedi, “Business Communication – Concepts, Cases and Application”, Pearson.
2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, and Neerja Pande, “Business Communication: Making Connections in a Digital World”
3. Mary Ellen Guffey, and Dana Loewy, “Essentials of Business Communication”, Cengage Learning.
4. John V. Thill, and Courtland L. Bovee, “Excellence in Business Communication”, Pearson Education.

**Bachelor of Commerce (Honours) Semester –III**  
**Session: 2022-23**  
**Business Ethics and Corporate Social Responsibility**  
**Course Code: BCOL-3095**

**Course Outcomes:**

After the successful completion of this course, students will be able to –

CO1: understand the concept of business ethics and emerging issues of business ethics.

CO2: identify and resolve the ethical dilemmas that occur in workplace.

CO3: understand the concept of corporate social responsibility.

CO4: demonstrate an ability to write and debate about the aspects of corporate governance in a manner that is analytical, logical and critical

**Bachelor of Commerce (Honours) Semester –III**  
**Session: 2022-23**  
**Business Ethics and Corporate Social Responsibility**  
**Course Code: BCOL-3095**

**Time: 3 Hours**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

**UNIT-I**

Business ethics; Definition and nature, The Importance of Business Ethics, Emerging Business Ethics Issues, Business Ethics in a Global Economy Environmental ethics, marketing ethics, corporate ethics, ethical issues in HRM, Reasons for Ethical problems occurring in business.

**UNIT-II**

Ethical theories; Ethical Dilemmas, Sources and Their Resolutions. Individual Factors: Moral Philosophies, Organizational Factors: The Role of Ethical Culture and Relationships. Value based organizations.

**UNIT-III**

Concept of Corporate Social Responsibility (CSR), Limits of CSR, SWOT Analysis for evaluating organizational framework for discharging social responsibility, historical phases of CSR (Brief Introduction), perspectives on CSR (Brief Introduction), CSR models, drivers of CSR, CSR: Within the Organization, CSR and Society.

**UNIT-IV**

Corporate Social Responsibility Practices in India. Corporate Governance: Principles, Issues and Trends, Ethical Decision Making in Business, Different Models of Corporate Governance and Ethical leadership.

**Suggested Readings:**

1. Ghosh, B.N., “Business Ethics and Corporate governance”, 1<sup>st</sup> Edition (2011), Tata McGraw Hill.
2. Bhatt, K. and Sumitha, A., “Business Ethics and Corporate Social Responsibility”, 2<sup>nd</sup> Edition (2011), Himalaya Publications
3. Bhanu Murthy, K.V. and Usha Krishna, “Politics Ethics and Social Responsibilities of Business”, 2010, Pearson Education, NewDelhi.
4. V.Balachandran and V.Chandrasekaran, “Corporate Governance and Social Responsibility”, 2009, PHI Learning Private Limited, NewDelhi.
5. Murthy, “Business Ethics and Corporate Governance”, 2009, Himalaya Publication

## **Bachelor of Commerce (Honours) Semester-III**

**Session: 2022-23**

**Corporate Accounting**

**Course Code: BCOM-3096**

### **Course Outcomes:**

After the successful completion of this course, students will be able to –

CO1: prepare accounts relating to share capital, forfeiture and its redemption

CO2: learn about accounting treatment of issue and redemption of debentures. They will acquire conceptual knowledge of SEBI guidelines for underwriting and learn to prepare final accounts of companies.

CO3: understand meaning and accounting treatment of amalgamation and liquidation.

CO4: get in-depth knowledge about financial statements to be prepared by banking companies and insurance companies in India.



## **Bachelor of Commerce (Honours) Semester-III**

**Session: 2022-23**

**Corporate Accounting**

**Course Code: BCOM-3096**

**Time: 3 Hours**

**Max. Marks: 100**

**Theory: 50**

**Practical: 30**

**CA: 20**

### **Instructions for the Paper Setter:**

Eight questions of equal marks essay type/ numerical (in equal proportion) are to be set, two in each of the four sections (A-D). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 10 marks.

**Note: The candidates are allowed to use [Non-Scientific] calculator.**

### **UNIT-I**

**Share Capital- Issue and Forfeiture:** Application of shares, Allotment of shares, Over subscription of shares, Calls in arrears and calls in advance, Forfeiture of shares, Surrender of Shares, Reissue of Forfeited shares, Pro rata allotment, Right issue and Valuation of Right issue. **Redeemable Preference Shares:** Accounting Procedure.

### **UNIT-II**

**Debentures:** Meaning, Types, Issue of Debenture, Redemption of Debentures **Underwriting:** Types, Disclosure Requirements, SEBI guidelines **Final Accounts of Companies:** Form and Content of Profit and Loss Account and Balance Sheet, Divisible Profits, Transfer to Reserves, Dividends, Provision for Taxation

### **UNIT-III**

**Accounting for Mergers and Amalgamation:** Amalgamation: Types. Amalgamation and External Reconstruction, Accounting in the books of Transferee Company **Liquidation of Companies.**

### **UNIT-IV**

Accounts of Banking Companies, Accounts of Insurance Companies

**Practical**

The students are required to prepare a project file where they will analyze the financial statements of banking and insurance companies in India. Viva voce on the basis of project work and course syllabus will be conducted by external examiner.

**Division of marks**

Project File 10  
marks Viva Voce 20  
marks

**Suggested Readings:**

1. Shukla, M.C., Grewal T.S. and Gupta S.C: “Corporate Accounting”, 2008, S. Chand and Co., New Delhi.
2. Sehgal A. and Sehgal D., “Advanced Accounting”, Volume II, 2008, Taxmann Publications Pvt Ltd., New Delhi.
3. Jain S.P and Narang K.L., “Advanced Accountancy Corporate Accounting”, 2014, Kalyani Publishers, New Delhi.
4. Maheshwari S.N., and Maheshwari S.K., “Corporate Accounting”, 2009, Vikas Publication, New Delhi.
5. Goyal V.K., “Corporate Accounting”, 2009, Excel Books, New Delhi.
6. Gupta N. and Sharma C., “Corporate Accounting”, 2nd Edition, 2009, Ane Books Pvt Ltd,

**Bachelor of Commerce (Honours) Semester-III**

**Session: 2022-23**

**Course Code- AECE-3221**

**Course Title- Environmental Studies**

**COURSE OUTCOMES:**

- CO1. Reflect upon the concept and need of environmental education.
- CO2. Define major eco-systems and their conservation.
- CO3. Understand the role of different agencies in the protection of environment.
- CO4. Develop desirable attitude, values and respect for protection of environment.

**Bachelor of Commerce (Honours)**  
**Semester-III (Session 2022-23)**  
**Environmental studies (COMPULSORY PAPER)**  
**Course Code: AECE-3221**

**Time: 3Hrs.**

**Max. Marks: 100**  
**Theory: 60**  
**Project Report: 20**  
**CA: 20**

**Instructions for the Paper Setter:**

The question paper should carry 60 marks. The structure of the question paper being:

**Part-A**, Short answer pattern – 20 marks

Attempt any five questions out of seven. Each question carries 4 marks. Answer to each question should not exceed 2 pages

**Part-B**, Essay type with inbuilt choice – 40 marks

Attempt any five questions out of eight. Each question carries 8 marks. Answer to each question should not exceed 5 pages.

**Unit 1**

**The multidisciplinary nature of environmental studies**

Definition, scope and importance, Need for public awareness

**Unit 2**

**Natural Resources: Renewable and non-renewable resources:**

Natural resources and associated problems.

- (a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- (b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflict over water, dams-benefits and problems.
- (c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- (d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- (e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.
- (f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
  - Role of an individual in conservation of natural resources.
  - Equitable use of resources for sustainable lifestyles.

**Unit 3**

**Ecosystems**

- Concept of an ecosystem
- Structure and function of an ecosystem

- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

#### **Unit 4**

##### **Biodiversity and its conservation**

- Introduction – Definition: genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values
- Biodiversity at global, national and local levels
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity

#### **Unit 5**

##### **Environmental Pollution**

###### **Definition**

- Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution
- Solid waste management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides

#### **Unit 6**

##### **Social Issues and the Environment**

- From unsustainable to sustainable development
- Urban problems and related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.

- Waste and reclamation
- Consumerism and waste products
- Environmental Protection Act, 1986
- Air (Prevention and Control of Pollution) Act, 1981
- Water (Prevention and control of Pollution) Act, 1974
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation
- Public awareness

### **Unit 7**

#### **Human Population and the Environment**

- Population growth, variation among nations
- Population explosion – Family Welfare Programmes
- Environment and human health
- Human Rights
- Value Education
- HIV / AIDS
- Women and Child Welfare
- Role of Information Technology in Environment and Human Health
- Case Studies

### **Unit 8**

#### **Field Work**

- Visit to a local area to document environmental assets river/forest/grassland/hill/mountain
- Visit to a local polluted site – Urban / Rural / Industrial / Agricultural
- Study of common plants, insects, birds
- Study of simple ecosystems-pond, river, hill slopes, etc

#### **References:**

1. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
2. Down to Earth, Centre for Science and Environment, New Delhi.
3. Heywood, V.H. & Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge House, Delhi.
4. Joseph, K. & Nagendran, R. 2004. Essentials of Environmental Studies, Pearson Education(Singapore) Pte. Ltd., Delhi.
5. Kaushik, A. & Kaushik, C.P. 2004. Perspective in Environmental Studies, New Age International (P)Ltd, New Delhi.
6. Rajagopalan, R. 2011. Environmental Studies from Crisis to Cure. Oxford University Press, NewDelhi.
7. Sharma, J. P., Sharma. N.K. & Yadav, N.S. 2005. Comprehensive Environmental Studies, LaxmiPublications, New Delhi.

8. Sharma, P. D. 2009. Ecology and Environment, Rastogi Publications, Meerut.
9. State of India's Environment 2018 by Centre for Sciences and Environment, New Delhi
10. Subramanian, V. 2002. A Text Book in Environmental Sciences, Narosa Publishing House, New Delhi

## **Bachelor of Commerce (Honours) Semester-III**

**Session 2022-23**

**Course Title: Gender Sensitization**

**Course Code: SECG-3532**

### **Nature of Course: Audit Course (Value Added)**

The program has been designed to inculcate value of gender equality among students so that they can identify the areas of gender discrimination and raise their voice against gender discrimination and work towards making the society gender neutral.

### **Objectives of the Course:**

1. To sensitize students about gender rights, gender roles and relations.
2. To make students aware and capable of realizing their true potential.
3. To ensure equal participation of men and women in all economic, social and political processes.
4. To develop gender prospective to transform the mind set of society.

### **Learning Outcomes:**

On successful completion of this course, students will be able to

- develop ways to address gender inequalities and promote gender justice
- understand the difference between sex and gender and cultural norms ascribed to boys/men and girls/women.
- evaluate the impact of socially defined gender roles on economic and political participation.
- analyze social problems using a gender lens.
- learn the constitution provisions and laws relating to gender rights.
- understand the importance of comprehensive access to healthcare for all women
- defend themselves against potential attacks and adversities using self defense techniques.
- engage themselves in critical self-reflection and work for social transformation.



## CURRICULUM

Course Code: SECG3531

Total contact hours: 30

<b>MODUL E</b>	<b>TITLE</b>	<b>HOURS</b>
<b>1</b>	<b>Introduction to Gender Sensitization</b>	<b>4 Hrs.</b>
<b>2</b>	<b>Workshop in Self Defense Techniques</b>	<b>12 Hrs.</b>
<b>3 I</b>	<b>Cultural Roles and Gender Sensitivity</b>	<b>2 Hrs.</b>
<b>3 II</b>	<b>Gender Dimensions in Economic Participation and wage Gap</b>	<b>2 Hrs.</b>
<b>3 III</b>	<b>Gender Rights: Constitutional Rights &amp; Legal Rights</b>	<b>2 Hrs.</b>
<b>3 IV</b>	<b>Social problems and Issues: Gender Prospective with focus on Indian Society</b>	<b>2 Hrs.</b>
<b>3 V</b>	<b>Gender Issues and Health care system</b>	<b>2 Hrs.</b>
<b>3 VI</b>	<b>Gender and political Participation</b>	<b>2 Hrs.</b>
<b>4</b>	<b>Final Assessment Feedback and Closure</b>	<b>2 Hrs.</b>

## EXAMINATION

- **Total Marks: 25 (Internal Assessment-5; Practical (Workshop in Self Defense Techniques)- 10 marks ; Final Exam (Multiple Choice Quiz) – 10 marks)**
- **Total marks: 25 converted to grade for final result**

# **Bachelor of Commerce (Honours) Semester-IV**

**Session: 2022-23**

**Cost Accounting**

**Course Code: BCOL-4091**

## **Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: Describe how cost accounting is used for decision making and performance evaluation, basic concepts of cost, Prepare cost sheet.

CO2: Demonstrate how material, labour and overhead costs are determined.

CO3: Prepare a budget and use budgetary control and other costing methods unit costing, job, batch, process costing.

CO4: Assess how cost-volume-profit are related and use CVP analysis as a planning and decision- making tool, use other techniques like standard costing and marginal costing for performanceevaluation and cost control.

**Bachelor of Commerce (Honours) Semester-IV**

**Session: 2022-23**

**Cost Accounting**

**Course Code: BCOL-4091**

**Time: 3 Hours**

**Max. Marks: 100**

**Theory: 80**

**CA: 20**

**Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

**UNIT-I**

**Introduction to Cost Accounting:** Meaning, nature, scope. Distinction between Cost & Financial Accounting, **Cost Concepts**– Elements of Cost, and Cost Classification, **Cost Sheet**- Meaning, Features and Preparation of Cost Sheet.

**UNIT-II**

**Materials**- Purchase & Storage. Control & Pricing. Issue & Evaluation.

**Labour** – Meaning, Components of Labour Cost, Accounting and Control of idle time and Overtime Costs, Methods of Wage Payment and Incentive Plans.

**Overheads** – Classifications, Apportionment and Absorption of Overheads, Calculations of factory overhead rates- machine hour rate and labour hour rate.

**UNIT-III**

**Methods of Costing** – Unit Costing, Job, Batch, Contract, Process.

**Budgetary Control:** Budgeting process, kinds of budgets, preparation of fixed and flexible budgets

## UNIT-IV

**Introduction to-**Activity Based Costing, Target Costing. **Marginal Costing:** Concept of marginal cost; Marginal costing Versus Absorption costing. Cost –volume profit analysis. Practical applications of Marginal Costing..

**Standard costing:** Standard costing as a control technique. Variance analysis-meaning and importance. Calculation of material and labour variances.

### Suggested readings:

1. Lall. B.M., and I,C Jain, “Cost Accounting: Principles and Practice”, 1st edition (2010), Prentice Hall, Delhi
2. Khan, M. Y. and Jain P.K., “Cost accounting”, 1st edition (2003), Tata McGraw Hill Jawahar Lal and Srivastava “Cost Accounting”, 4th edition (2008), Tata McGraw Hill Publishing Co., New Delhi
3. Horngren, C.T.; Datar, S.M.; Foster, G.M.; Rajan, M.V. and Ittner, C.D. “Cost Accounting”, 13th edition (2009), Pearson, Delhi
4. Drury, Colin, “Management and cost accounting,” 6th edition (2004), Thomson Learning
5. Saxena and Vashist, “ Cost Accounting”, Sultan Chand and Sons.

**Latest Editions of the books must be referred to.**

**Bachelor of Commerce (Honours) Semester –IV**  
**Session: 2022-23**  
**Fundamentals of Investment Management**  
**Course Code: BCOL-4092**

**Course Outcomes:**

After successful completion of this course, students will be able to –

CO1: Understand investment decision process and how to deal with Indian security market.

CO2. Understand the concepts of bonds and different types of risk.

CO3. know about the various approaches of equity analysis.

CO4. know about the concept of financial derivatives.

# **Bachelor of Commerce (Honours) Semester -IV**

**Session: 2022-23**

## **Fundamentals of Investment Management**

**Course Code: BCOL-4092**

**Time: 3 Hours**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

### **Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

#### **UNIT-I**

**The Investment Environment:** The investment decision process, Types of Investments Commodities, Real Estate and Financial Assets, The Indian securities market, the market participant and trading of securities, security market indices, sources of financial information.

**Return and risk:** Concept, Calculation, Tradeoff between return and risk, Impact of taxes and inflation on return.

#### **UNIT-II**

**Fixed Income Securities:** Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks, default risk and credit rating.

#### **UNIT-III**

**Approaches to Equity Analysis:** Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis. Valuation of Equity Shares using various models.

#### **UNIT-IV**

**Portfolio Analysis and Financial Derivatives:** Portfolio and Diversification, Portfolio Risk and Return, Mutual Funds, Introduction to Financial Derivatives-Forwards, Futures & Options, Financial Derivatives Markets in India.

**Suggested Readings:**

1. Hirt, Geoffrey, and S. Coautor Block. Fundamentals of investment management.
2. Reilly & Brown. Investment Analysis & Portfolio Management. Cengage.
3. Chandra, Prasanna. Investment Analysis & Portfolio Management. McGraw Hill Education
4. Jordan, Bradford. Fundamentals of investments. McGraw-Hill Higher Education.

**Bachelor of Commerce (Honours) Semester –IV**  
**Session: 2022-23**  
**Insurance & Risk Management**  
**Course Code: BCOL-4093**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: know about the concept of risk management with the help of insurance.

CO2: acquire knowledge about reinsurance and various distributions channels of insurance.

CO3: have conceptual clarity of basic concepts and principles of insurance and types of insurance policies

CO4: understand the regulatory framework of Insurance in India.



**Bachelor of Commerce (Honours) Semester –IV**

**Session: 2022-23**

**Insurance & Risk Management**

**Course Code: BCOL-4093**

**Time: 3 Hour**

**Max. Marks: 100**

**Theory: 80**

**CA: 20**

**Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

**UNIT-I**

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction. Disaster Risk Management, Risk Retention and Transfer.

**UNIT-II**

Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Coinsurance, Assignment. Endowment.

**UNIT-III**

Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximate cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract, Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.

**UNIT-IV**

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999.

**Suggested Readings:**

1. George, E. Rejda, *Principles of Risk Management and Insurance*, Pearson Education.
2. Dorfman, Marks S., *Introduction to Risk Management and Insurance*, Pearson
3. All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India
4. Gupta. P.K, *Insurance and Risk Management*, Himalaya Publishing House.
5. Mishra, M. N., *Principles and Practices of Insurance*, S. Chand and Sons.
6. Dinsdale, W.A., *Elements of Insurance*, Pitaman.
7. Black, K. and H.D. Skipper, *Life and Health insurance*, Pearson Education
8. Crane, F., *Insurance Principles and Practices*, John Wiley and Sons, New York.
9. Vaughan, E. J. and T. Vaughan, *Fundamentals of Risk and Insurance*, Wiley & Sons
10. Hansell, D.S., *Elements of Insurance*, Macdonald & Evans Ltd.

**Note: Latest edition of text book may be used.**

**Bachelor of Commerce (Honours) Semester –IV**

**Session: 2022-23**

**Marketing Management**

**Course Code: BCOL-4094**

**Course Outcomes:**

After successful completion of this course, students will be able to –

CO1: understand the role and contribution of marketing to the business enterprise.

CO2: have conceptual understanding of the product life cycle and steps in new product development (NPD) process

CO3: identify the role of advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.

CO4: understand the concept of Green marketing, Sustainable marketing, Social marketing and relationship marketing.

# **Bachelor of Commerce (Honours) Semester –IV**

**Session: 2022-23**

**Marketing Management**

**Course Code: BCOL-4094**

**Time: 3 Hours**

**Max. Marks: 100**

**Theory: 80**

**CA: 20**

## **Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

## **UNIT-I**

**Introduction to Marketing:** Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix.

**Marketing Environment:** Consumer Needs & Wants; Macro Environment – Demographic Environment, Socio Cultural Environment, Economic Environment, Technological Environment, Political & Legal Environment, Natural Environment; Micro Environment.

**Consumer Buying Behavior:** Consumer Buying – Economic Perspective, Passive Environment, Emotional Environment, Cognitive Environment; Types of Decisions; Consumer Buying Process; Factors Influencing Consumer behavior – Cultural Factors, Social Factors, Personal Factors, Psychological Factors.

**Market Segmentation:** Meaning and concept of market segmentation; Need for segmentation; Bases for segmenting consumer markets

## **UNIT-II**

**Differentiation & Positioning:** Concept of Differentiation; Three Sides of Positioning; Process of Positioning; Positioning Strategies; Repositioning

**Product Decisions:** Concept; Product Levels; Product Categories – Goods, Services and Experiences, Convenience, Shopping and Specialty Goods, Industrial and Consumer Goods; Product Mix – Width, Length, Depth, Consistency; Product Evaluation; Packaging and labeling.

**Product Development and Product Life Cycle:** New Product Development Process; Product life cycle – concept and strategic implications.

## **UNIT-III**

**Pricing Decisions:** Four C's of Pricing – Company Objectives, Company Cost Considerations, Consumer Considerations, Competitor Reactions; Pricing Methods – Cost-Oriented Pricing Approach, Demand and Perceived Value-Oriented Pricing, Competition-Oriented Pricing; Pricing Strategy – Price Penetration and Skimming.

**Place Decision:** Channels of Distribution – Concept and Functions; Channel Levels – Factors Affecting Channel Levels; Channel Management – Channel Member Selection, Member Motivation, Channel Member Evaluation, Channel Conflict.

**Promotion Decisions:** Communication Model; Promotion Objectives; Promotion Mix – Advertising, Personal Selling, Sales Promotion, Publicity, Public Relations; Promotion Strategy – Pull Vs. Push.

## UNIT-IV

**New Developments in Marketing:** Sustainable Marketing – Evolution, Meaning, Sustainable Consumer Behavior, Sustainable Marketing Mix, Gains from Sustainable Marketing; Green Marketing – Need and Concept; GreenMarketing Mix, Opportunities Offered by Green Marketing; Challenges of Green Marketing; Social Marketing –Type of Social Changes, Social Marketing Mix, Social Change Strategies, Social Marketing Challenges; Relationship Marketing – Relationship Marketing Dimensions, Relationship Ladder, Relationship Customers, Relationship Marketing Principles, Relationship Building Strategies; Ethical Issues inMarketing.

**Services Marketing:** Concept; Characteristics of Services; Services Marketing Mix; Marketing Challenges.

**Retail Marketing:** Importance of Retail; Types of Retail; Retail Product; Features of Retailing

### **Suggested Readings:**

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileshwar Jha, Marketing Management A South Asian Perspective, PearsonEducation.
2. Paul Baines, Chris Fill and Kelly Page, Marketing Asian Edition, Oxford UniversityPress.
3. Harsh V. Verma and Ekta Duggal, Marketing, Oxford HigherEducation.
4. Rajan Saxena: Marketing Management, Tata McGrawHill.
5. Arun Kumar and N Meenakshi, Marketing management, Vikas PublishingHouse.

**Bachelor of Commerce (Honours) Semester -IV**

**Session: 2022-23**

**Goods and Services Tax (GST)**

**Course Code: BCOL-4095**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: know about the various concepts of Goods and Services Tax and registration procedure under GST Act.

CO2: understand the concepts of supply and ITC under GST law

CO3: prepare and file GST return and upload Tax invoice. They will also learn about TDS, TCS, RCM and payment of GST.

CO4: learn about the facilities available at GST portal and role of GST Suvidha Providers

**Bachelor of Commerce (Honours) Semester -IV**

**Session: 2022-23**

**Goods and Services Tax (GST)**

**Course Code: BCOL-4095**

**Time: 3 Hours**

**Max. Marks: 100**

**Theory: 80**

**CA: 20**

**Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

**UNIT-I**

**GST Act 2017:** Overview, Constitutional aspects, Implementation, Liability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection. Exemption from GST: Introduction, Composition Scheme and remission of Tax.

**Registration:** Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.

**UNIT-II**

**Supply:** Concept, including composite supply, mixed supply, interstate supply, intra-state supply, supply in territorial waters, place and time of supply.

**Input Tax Credit:** Introduction, Tax Invoice Credit & Debit notes.

**UNIT-III**

**Tax Invoice** Credit & Debit notes, e-way bill. Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS & TCS. Reverse charge.

**Returns:** GSTR3B, GSTR-Tran 1, GSTR1, GSTR2, GSTR3

**UNIT-IV**

**GST Portal:** Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

**Suggested Readings:**

1. Taxmann: Taxmann's GST Manual 2017. Taxman, Publications (P)Ltd.
2. Datey V.S., Taxmann's GST Ready Reckoner Taxman, Publications (P)Ltd.
3. Gupta S.S., GST-How to meet your obligations 2017. Taxman, Publications (P)Ltd.
4. www.cbec.gov.in

**Bachelor of Commerce (Honours) Semester –IV**

**Session: 2022-23**

**Seminar**

**Course Code: BCOS-4096**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: develop strong communication skills.

CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.

CO3: improve their conceptual knowledge and develop critical thinking.

CO4: improve presentation skills.



**Bachelor of Commerce (Honours) Semester –IV**

**Session: 2022-23**

**Seminar**

**Course Code: BCOS-4096**

**Max. Marks: 50**

The topics of the seminar will be discussed with the students in the class.

# **Bachelor of Commerce (Honours) Semester –IV**

**Session: 2022-23**

## **SOCIAL OUTREACH PROGRAMME**

**AUDIT COURSE (Value Added)**

**Course Code: SECS- 4522**

### **Course Objectives:**

- The Social outreach program proposes to equip the students for community upliftment work.
- It will strive to prepare citizens who will make a marked difference in society.
- The students will be provided with numerous opportunities to build their knowledge and skills on the fundamental values of social fairness and compassion.
- The program will focus on integrating academic work with community services

### **Learning Outcomes:**

Upon successful completion of this course, students will be able to

- connect the knowledge gained in the classroom with real-life situations by getting hands-on experience through community services.
- get an opportunity to engage in social service. It will also foster the development of civic responsibility.
- reflect upon larger issues that affect communities through readings and discussions.
- integrate academic learning and community engagement through practical fieldwork.
- develop awareness, knowledge, and skills for working with diverse groups in society.

### *Curriculum*

The curriculum involves two aspects:

- A. Students will be introduced to various broad areas in which they can take up projects
- B. The students are expected to be actively engaged in working on any of the project areas listed below as volunteers. Evaluation will be based on consistency, commitment, and results achieved in the areas taken up.

<b>MODULE</b>	<b>TOPIC</b>	<b>HOURS</b>
1.	Sensitizing the students towards Social Issues	3
2.	Collaborating with NGOs	1

3.	Social Extension in villages & literacydrive	1
4.	NSS, Swatch Bharat, Unnat Bharat	1
5.	Projects related to Environmental issues/NCC	1
6.	Setting up Empathy Corners	1
7.	Food Adulteration and Medical Camps	1
8.	Medical Camp/ Adulteration Camp / Science Awareness Camp in Villages	1
Total Hours of interactive Sessions		10
Hours for Project Work:		20

*List of Projects Areas under Social Outreach Program:*

- Working as Motivators under the Swachh Bharat Campaign of the Government,
- Literacy drive: (I). Teaching in the Charitable School Adopted by the College(ii).  
Work on projects undertaken by the Rotary Club of  
Jalandhar for inducting students into child labor Schools.
- Enroll as NSS Volunteers for various projects (Cleanliness, Women's health awareness)
- Counseling camps in villages
- Tree plantation (i) Maintaining the trees in the park adopted by the college in Vikas Puri, Jalandhar  
(ii) Enroll in projects undertaken by JCI Jalandhar City
- Enroll in the Gandhian Studies Centre as a Student Volunteer for surveys in villages.
- Women Empowerment Programmes in collaboration with JCI Jalandhar Grace
- Generating awareness on voting among the youth.
- Drug Abuse (Generate awareness among the school children)
- Environment Awareness (Reduce Pollution, Plant trees, and work as water warriors)
- Visit Old Age Homes/Orphanages
- Operating the Empathy Corner outside the college gate and setting up empathy corners in Villages.
- Help in Disaster Management/Relief Work
- Organize Food Adulteration and Medical Camps in Villages
- Organize Science Awareness Camps in Villages

*Evaluation /Assessment:*

At the beginning of the semester, the students after enrolling for one of the Projects offered will be given deadlines for the project.

- Students will be responsible for recording their hours of service with the faculty and also map the progress of their subjects (children, old people, saplings, etc.).
- The respective departments will monitor the involvement of their students.
- The students will submit a report of the project taken up by them.
- There will be no written examination, The students will be given a grade based on the evaluation of the projects by an evaluation committee, comprising of the Dean of the respective streams, the Head, and two teachers of the concerned department.

**Total Marks: 25 (Internal Assessment: 5 and Project Report: 20)** Internal

Assessment based on the attendance during the Lectures Project Report based on the work done by the student.

*Total marks: 25 converted to grade for final result Grading system:*

90% marks & above: A grade 80%

-89% marks : B grade 70% - 79%

marks : C grade 60% - 69% marks

:

D grade 50% - 59% marks : E grade

Below 50% marks : F grade (Fail – To repeat Project)

**Bachelor of Commerce (Honours) Semester –V**

**Session: 2022-23**

**Management Accounting**

**Course Code: BCOL-5091**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: critically analyze and provide recommendations to improve the operations of organizations through the application of Management Accounting techniques and reporting.

CO2: demonstrate mastery of cash flow, fund flow and application of ratio analysis.

CO3: understand the elements of managerial decision making, including planning, directing and controlling of activities in the business environment.

CO4: understand the concept of Activity based costing, responsibility costing and transfer pricing.

**Bachelor of Commerce (Honours) Semester –V**

**Session: 2022-23**

**Management Accounting**

**Course Code: BCOL-5091**

**Time: 3 Hours**

**Max. Marks: 100**

**Theory: 80**

**CA: 20**

**Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

**UNIT-I**

**Management Accounting:** Nature and Scope, Difference between Cost Accounting, Financial Accounting and Management accounting, Recent Trends in Management Reporting.

**Analysis and Interpretation of financial Statement:** Meaning, Types and Methods of Financial Analysis – Comparative statements, Trend Analysis, Common size statements.

**UNIT-II**

**Ratio Analysis:** Meaning, Nature, uses and limitations of Ratios, Types of Ratios. **Fund Flow Statement:** Meaning and concept of fund, Flow of Fund, Preparation of Fund flow statement, uses and significance.

**Cash Flow Statement:** Difference between fund flow statement and cash flow statement, Preparation of cash flow statement as per AS-3 Norms.

**UNIT-III**

**Managerial Decision** making with the help of C.V.P. Analysis, Fixation of Selling Price, Exploring new market, Make or buy, key factor, Product Mix, Operate or Shutdown.

**UNIT-IV**

**Responsibility Accounting:** Concept, Significance, Responsibility centers, Activity Based Costing (General outline only)

**Transfer Pricing:** Meaning & Methods

**Suggested Readings:**

1. Maheswari, S.N., 'Principles of Management Accounting', Sultan Chand & Sons, New Delhi.2007.
2. Vashisht, C.D. and Sexana, V.K., 'Advanced Management Accounting', Sultan Chand & Sons, New Delhi, 2014.
3. Gowda, J.M., 'Management Accounting', Himalaya Publishing House, New Delhi.2017.
4. Manmohanand Goyal, S.N., 'Principles of Management Accounting', Sahitya bhavan Publication, Agra, 2018.
5. Pillai, R.S.N. and Bagavathi, V., 'Management Accounting', S. Chand & Co. Pvt. Ltd., New Delhi, 2015.
6. Sharma, R.K. and Gupta ,S.K.,'ManagementAccounting:Principles and Practices', Kalyani Publishers Ltd., New Delhi, 10th Edition,2014.

**Note: Latest editions to be followed.**



**Bachelor of Commerce (Honours) Semester -V**

**Session: 2022-23**

**Income Tax**

**Course Code: BCOL-5092**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: understand the concept of Income Tax Law and the different term used.

CO2: have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income- Salaries and Business or Profession

CO3: understand the computation of income under House Property, Capital Gains and Other Sources for Assessment of Income.

CO4: compute tax liability of assessee

**Bachelor of Commerce (Honours) Semester –V**

**Session: 2022-23**

**Income Tax**

**Course Code: BCOL-5092**

**Time: 3 Hours**

**Max. Marks:100**

**Theory: 80**

**CA: 20**

**Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

**UNIT-I**

**Income Tax Act 1961:** Basic Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax, Concept of Income Tax, Assessment year, Previous year, Assessee Person.

Agricultural Income, Residential status and Tax Liability of Assessee.

**UNIT-II**

**Heads of Income:** Computation of Income from Salary, Computation of income from profits and gains from Business and Profession.

**UNIT-III**

Computation of Income from House Property

Income from capital gains and deductions under this head Exempted Capital gains

Income from other sources

**UNIT-IV**

**Computation of Gross Total Income and Total Income:** Deductions from the Gross Total Income of individuals; Tax Deduction at Source and Advance Payment of Tax.

### **Suggested Readings:**

1. Singhania, V.K., “Direct Taxes”, 2018, Taxmann Publications, NewDelhi.
2. Lal, B.B. and Vashisht, N., “Direct Taxes”, 2017, Pearson Education, NewDelhi.
3. Gaur, V.P. and Narang, D.B., “Income Tax Law and Practice”, 2018, Kalyani Publications, NewDelhi.
4. Chandra, M., & Jain .A., “Income Tax Law and Practice”, 2017, Pragati Prakashan, New Delhi.

*Note: Latest edition of text books may be used.*

**Bachelor of Commerce (Honours) Semester –V**  
**Session: 2022-23**  
**Operations Research**  
**Course Code: BCOL-5093**

**Course Outcomes:**

After successful completion of this course, students will be able to:

CO1: Have conceptual understanding of Operations Research, LPP and their practical relevance.

CO2: Have comprehensive understanding of various quantitative techniques like Assignment, Transportation, etc.

CO3: Understand various quantitative techniques like Sequencing Models, Game Theory and their usage in various competitive situations.

CO4: Understand the usage of PERT, CPM and Queue Models in solving the complex problems which are beyond the control of Management.

**Bachelor of Commerce (Honours) Semester -V**

**Session: 2022-23**  
**Operations Research**  
**Course Code: BCOL-5093**

**Time: 3 Hours**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

**UNIT-I**

**Operations Research** – Definition, Characteristics, Importance and Limitations.

**Linear Programming** – Introduction, Applications, Formulation of Linear Programming Problem, General Linear Programming Problem, Solution of L.P.P. : Graphical Method, Theory of Simplex method, Big-M Method.

**UNIT-II**

**Transportation Model** – Assumptions, Formulation and Solution of transportation Models: Initial Solution Methods: North West Corner Method, Least Cost Entry Method, VAM, Optimum Solution Methods: MODI method.

**Assignment Model** - Definition, Applications, Hungarian Method for solution of Assignment Problems.

**UNIT-III**

**Game Theory** – Theory of Games, Meaning, Assumptions, Characteristics of Games, Limitations, Rules – Pure Strategy Methods for solving games: Saddle point, Dominance method, Mixed Strategies (2 x 2 Games, graphic method, 2 x n Games or m x 2 Games).

**Sequencing Models** - Meaning, Assumptions, Characteristics, Limitations, Methods for solving sequencing problems: processing n jobs through two machines, processing n jobs through three machines.

**UNIT-IV**

**Queuing Models** – Introduction, Elements, Operating characteristics, Assumptions, Applications, Waiting Time and Idle Time Costs, Single Channel Models: Poisson arrivals with Exponential Service Times.

**Net Work Analysis in Project Planning** - Project planning scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises.

**Suggested Readings:**

1. Natarajan, A.M. and Balasubramanie,P., '*Operations Research*', 2<sup>nd</sup> Edition, 2014, PearsonEducation NewDelhi.
2. Sharma, J.K., '*Quantitative Techniques for Managerial Decisions*', 2007,Macmillan Publishers India, New Delhi.
3. Vohra,N.D.,'*QuantitativeTechniquesinManagement*',2007,TataMcGrawHill,NewDelhi.
4. Kapoor, V.K., '*Operations Research Techniques for Management*', 9<sup>th</sup> Edition, 2014 Sultan Chand & Sons, NewDelhi.
5. Swaroop, K., Gupta, P.K. and Manmohan, '*Operations Research*', 18<sup>th</sup> Edition, 2013, SultanChand & Sons, NewDelhi.
6. Gupta, P.K. and Hira, D.S., '*Operations Research*', 2009, Sultan. Chand & Co., NewDelhi.

**Bachelor of Commerce (Honours) Semester –V**  
**Session: 2022-23**  
**Financial Management**  
**Course Code: BCOL-5094**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: understand both the theoretical and practical role of financial management in business organisations and learn how to consider time value of money and risk and return in valuation of securities.

CO2: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals. They will learn the methods of computing cost of various sources of finance.

CO3: analyse the financial requirements of a business and decide its capital structure and understand the concept of dividend.

CO4: manage cash and working capital requirements of the business organisations effectively. They will also the techniques of inventory management.

**Bachelor of Commerce (Honours) Semester –V**  
**Session: 2022-23**  
**Financial Management**  
**Course Code: BCOL-5094**

**Time:3Hours**

**Max. Marks:100**  
**Theory: 80**  
**CA: 20**

**Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

**UNIT-I**

**Introduction to financial Management:** Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model),  
**Valuation of securities** – Bonds and Equities.

**UNIT-II**

**Investment Decisions:** The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.

**Financing Decisions:** Cost of Capital and Financing Decision: Sources of long-term financing, Estimation of components of cost of capital. Methods for calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.

**UNIT-III**

**Capital structure:** Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach) and Determinants of capital structure.

**Dividend Decisions:** Types of dividends, factors affecting dividend decisions, Theories for Relevance and irrelevance of dividend decision for corporate valuation.

**UNIT-IV**

**Working Capital Decisions:** Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation,

**Cash Management:** Meaning and its Models.

**Inventory Management.**



## **Suggested Readings:**

1. James C. Van Horne and Sanjay Dhamija, 'Financial Management and Policy', Pearson Education, 12<sup>th</sup> edition, 2011.
2. Levy H. and M. Sarnat, 'Principles of Financial Management' Pearson Education, 1988.
3. Brigham and Houston, 'Fundamentals of Financial Management', Cengage Learning, 15<sup>th</sup> edition, 2019.
4. Khan and Jain, 'Basic Financial Management', McGraw Hill Education, 3<sup>rd</sup> edition, 2017.
5. Prasanna Chandra, 'Fundamentals of Financial Management', McGraw Hill Education, 6<sup>th</sup> edition, 2017.
6. Singh, J.K., 'Financial Management- Text and Problems', Dhanpat Rai and Company, Delhi, 2006.
7. Rustagi, R.P., 'Fundamentals of Financial Management', Taxmann Publication Pvt. Ltd., 14<sup>th</sup> edition, 2019.
8. Pandey, I.M, 'Financial Management', Vikas Publications, 11<sup>th</sup> edition, 2015.
9. Bhabatosh Banerjee, 'Fundamentals of Financial Management', PHI Learning, 2<sup>nd</sup> edition, 2015.

**Note: Latest editions to be followed.**

**Bachelor of Commerce (Honours) Semester –V**

**Session: 2022-23**

**Human Resource Management**

**Course Code: BCOL-5095**

**Course Outcomes:**

After passing this course the student will be able to:

CO1: Understand the basic concepts of Human Resource Management.

CO2: Become aware of the practices and techniques for evaluating performance, structuring teams and understand the functions and processes of Human Resource Management.

CO3: Become aware of role and functioning of Human Resource Department of the organisation.

CO4: Evaluate the developing role of human resource management and develop the required skills for their absorption in various organisations.

**Bachelor of Commerce (Honours) Semester –V**

**Session: 2022-23**

**Human Resource Management**

**Course Code: BCOL-5095**

**Time: 3Hours**

**Max. Marks:100**

**Theory: 80**

**CA: 20**

**Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

**UNIT-I**

**Human Resource Management (HRM):** Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM. Status and Competencies of HR manager.

**Human Resource Planning (HRP):** Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process.

**UNIT-II**

**Job Analysis:** Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.

**Job Evaluation:** Meaning, Process and Methods of Job Evaluation.

**Recruitment and Selection:** Meaning and Factors governing Recruitment, Recruitment Sources and Techniques, Meaning and Process of Selection, Problems associated with Recruitment and Selection.

**Employee Retention:** Meaning, Factors Responsible for High Employee Turnover, Employee, Retention Strategies.

**UNIT-III**

**HR Training and Development:** Concept and Need, Process of Training and Development Programme: - Identification of Training and Development Needs, Objectives, Strategy & Designing of Training and Development, Implementation and Methods of Training Programme and Levels of Training Evaluation.

**UNIT-IV**

**Managing Compensation and Employee Remuneration:** Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration, Incentive plans, fringe benefits, employee health and safety and employee grievance system.

**Performance Appraisal:** Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.

**Suggested Readings:**

1. Dessler, Gary, 'Human Resource Management', New Delhi, Pearson Education Asia, 15<sup>th</sup> edition, 2017.
2. Durai, Pravin, 'Human Resource Management', New Delhi, Pearson, 2<sup>nd</sup> edition, 2016.
3. Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., 'Human Resource Management: Gaining a Competitive Advantage' New Delhi, McGraw-Hill, 16<sup>th</sup> edition, 2019.
4. Mathis, Robert L. and Jackson, John H., 'Human Resource Management,' New Delhi, Thomson Publishing, 7<sup>th</sup> edition, 2015.
5. Gomez, Mejia, Balkin, Cardy, 'Managing Human Resources', New Delhi, Pearson Education, 8<sup>th</sup> edition, 2016.
6. Aswathappa, K., 'Human Resource Management', Text and Cases. New Delhi, Tata McGraw – Hill, 8<sup>th</sup> edition, 2017.
7. Snell, Scott, and Bohlander, George, 'Human Resource Management', New Delhi, Cengage Learning, 16<sup>th</sup> edition, 2016.

**Note: Latest editions to be followed.**

**Bachelor of Commerce (Honours) Semester –V**

**Session: 2022-23**

**Production and Operations Management**

**Course Code: BCOL-5096**

**Course Outcomes:**

After passing this course students will be able to:

CO1: understand the concept of production and operations management, product design and development, sequencing.

CO2: understand the concept of productivity and work study.

CO3: become aware of quality concept and inventory management.

CO4: understand the inventory control models and supply chain management.

**Bachelor of Commerce (Honours) Semester –V**

**Session: 2022-23**

**Production and Operations Management**

**Course Code: BCOL-5096**

**Time:3Hours**

**Max. Marks:100**

**Theory: 80**

**CA: 20**

**Instructions for the Paper Setter:**

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

**UNIT I**

**Introduction:** Concept of Productions and Operations Management, Market Analysis, Competitive Priorities and Capabilities, New Product Design and Development, Plant location and Plant layout, Scheduling for Manufacturing Systems.

Production Scheduling Techniques, Sequencing. Economic Batch Quantity with Joint Production Runs, Gantt. Charts. Network Analysis.

**UNIT II**

**Productivity:** Concept and Importance, Factors Affecting Productivity, Methods to improve productivity, Value Analysis.

**Work Study:** Methods Analysis – Various Charts, Principles of Motion Economy, Work Measurement.

**UNIT III**

**Quality Issues:** Concept of Quality and Total Quality Management, Statistical Quality Control. Just in Time Manufacturing Systems.

**Inventory Management:** Concept and Classification of Inventory, Relevant Costs.

**UNIT IV**

**Inventory Decisions:** Inventory Control Models, Reorder level, Lead Time and Safety Stock.

**Supply Chain Management:** Concept & Importance, Components of Supply Chain, Activities in Supply Chain Management, Logistics Management.

**Suggested Readings:**

1. B. Mahadevan , ‘Operations Management Theory & Importance, Practice’, Pearson Education.
2. Kanishka Bedi , ‘Production & Imp; Operations Management’, Oxford Higher Education.
3. L.J.Krajewski&Imp;L.P.Ritzman‘OperationsManagementProcesses&Imp;Value Chains’,Pearson Education.
4. B.S. Goel ‘Production Operation Management’.
5. Richard B Chase, F Robert Jacobs, Nicholas J Aquilano and Nitin K Agarwal, ‘Operations Management – For Competitive Advantage’, The McGraw Hill Companies.

Note: The latest editions of the books should be followed.

**Bachelor of Commerce (Honours) Semester –V**  
**Session 2022-23**  
**Workshop on Stock Market**  
**Course Code:BCOP-5097**

**Course Outcomes:**

After successful completion of this course, students will be able to:

CO1: know about the different alternatives and the different techniques of analysis for investment making decisions.

CO2. Know about the procedure of trading in stock market.

CO3: Know about the procedure of opening demat account.

CO4. know about the role of various entities involved in the trading process of stock market and to understand different business news channels.



**Bachelor of Commerce (Honours) Semester –V**  
**Session 2022-23**  
**Course Title: Workshop on Stock Market**  
**Course Code: BCOP-5097**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory:40**

**CA:10**

**Instructions for the Paper Setter:**

- Paper will be set on the spot by examiner
- Investment Foundation: Investment-Meaning, Objectives, Characteristics, Gambling, Speculation & Trading.
- Investment Alternatives: Bank Deposits, Post Office savings schemes, Equity shares, Preference Shares, Debentures.
- Exchanges in India – NSE, BSE, MCX- their organization & management.
- Depositories-Introduction, Role, Importance, Dematerialization.
- DEMAT Account-Account Opening Formalities, Expenses.
- Orders & Margins – All types.
- Security Analysis-Introduction to Fundamental Analysis and Technical Analysis.
- Understanding Business News Channels.
- Trading at Stock Exchange- Live Online Trading, Clearing & Settlement, and Contract Note & Trading costs.

**Bachelor of Commerce (Honours) Semester –V**  
**Session 2022-23**  
**Course Title: Job Readiness**  
**Course Course Code: SECJ-5551**

**Nature of Course: Audit Course (Value -added)**

**Objectives of the Course:**

It is a specialised programme structured to prepare the students ready and adaptable for their professional career. The students will be able to set goals for themselves with the exposure provided to them during the course. The main purpose of the course is to enhance their life skills, increase their capacities for adapting to professional environment and teaming up. They will learn the importance and art of synergising with others and working in teams. It will help them to realize their potential and set high but realistic goals.

**Learning Outcomes:**

On successful completion of this course, students will be able to:

- Build confidence and have positive attitude
- Have an overview and exposure of job markets to realize their potential
- Get inputs on critical thinking and leadership qualities
- Comprehend how speaking skills can help them excelling in job interviews
- Acquire knowledge of team work
- Share their ideas in the group and improve their listening skills
- Learn skills of self-introduction to represent themselves and to write a well drafted resume

## CURRICULUM

Course Code: SECJ-5551

Course Credits: 02

Contact Hours: 30

MODULE	TITLE	HOURS
I	Goal Setting and Ambition	2 Hours
II	Positive Attitude and Self Confidence	2 Hours
III	Career Options and Job Markets	2 Hours
IV	Resume Building	4 Hours
V	Presentation Skills	4 Hours
VI	Public Speaking	4 Hours
VII	E-Mail Etiquette and Telephonic Conversation	2 Hours
VIII	Organizational Structure and Corporate Jargons	2 Hours
IX	Personal Interviews	4 Hours
X	Final Assessment, Feedback and Closure	4 Hours

## EXAMINATION

- **Total Marks:** 25 (Exam: 20 and Internal Assessment: 5)
- **Final Exam:** Multiple Choice Quiz and/or practice/mock tests - Marks – 20; Time: 1 to 2 hours depending upon the batch size of 10-20 participants
- **Internal Assessment:** 5 (Assessment: 3; Attendance:2)
  - Comparative assessment questions (medium length) in the beginning and at closure of the programme. Marks: 3; Time: 0.5 hour each at the beginning and end.
- **Total marks:** 25 converted to grade for final result

➤ **Grading system:**

90.1% -100% marks: O grade

80.1% - 90% marks: A+ grade

70.1% - 80% marks: A grade

60.1% - 70% marks: B+ grade

50.1% -60% marks: B grade

45%- 50 % marks: C grade

35%-44.9% marks: P grade

Below 35% marks: F grade

Absent: Ab

**Bachelor of Commerce (Honours) Semester- VI**  
**Session: 2022-23**  
**Internship and Report Writing**  
**Course Code: BCOI-6091**

**EVALUATION CRITERIA**

<b>PARAMETERS</b>	<b>Maximum Marks</b>	<b>CA</b>	<b>Practical Marks</b>
<b>Quality of Internship:</b>	<b>100 Marks</b>	<b>20</b>	<b>80</b>
<b>Quality of Report:</b>	<b>200 Marks</b>	<b>40</b>	<b>160</b>
<b>Quality of Presentation:</b>	<b>100 Marks</b>	<b>20</b>	<b>80</b>
<b>VivaVoce:</b>	<b>100Marks</b>	<b>20</b>	<b>80</b>
<b>Total</b>	<b>500Marks</b>	<b>100</b>	<b>400</b>