

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Commerce (Pass and Honours)

(Semester: I - VI)

(Under Continuous Evaluation System)

Session: 2022-23



The Heritage Institution

**KANYA MAHA VIDYALAYA
JALANDHAR**

(Autonomous)

B. Com

Bachelor of Commerce

Duration: 3 Years Level

Graduation Type: Degree

B.Com degree is structured to provide the students managerial skills in disciplines related to commerce. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, law, statistics, finance, marketing just to name a few.

A student holding a B.Com Degree is well prepared to sustain as a corporate employee or as an entrepreneur. The student has adequate knowledge of adapting to the changes in the flexible business world, can focus internationally and has an in-depth understanding of the business world's market-relevant aspects. On the other hand, if the student chooses to start his/her own business, he/she can run it successfully and professionally without having to pay to expert accountants or market consultants.

Programme Specific Outcomes

Towards the end of the programme, students will be able to:

PSO1: Develop an ability to effectively communicate both orally and verbally

PSO2: Appreciate importance of working independently and in a team by learning the concept of leadership and motivation.

PSO3: Have exposure of complex commerce problems and find their solution

PSO4: Process information by effective use of IT tools

PSO5: Understand required mathematical, analytical and statistical tools for financial and accounting analysis

PSO6: Develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation and cost accounting

PSO7: Develop an understanding of different forms of taxes and their

BACHELOR OF COMMERCE
Semester I
PUNJABI (COMPULSORY)
COURSE CODE- BCRL -1421

COURSE OUTCOMES

CO1 ਦੇ ਰੰਗ(ਕਵਿਤਾ ਭਾਗ) ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਵਿਤਾ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਤਾਂ ਕਿ ਉਹ ਆਧੁਨਿਕ ਦੌਰ ਵਿਚ ਚੱਲ ਰਹੀਆਂ ਕਾਵਿ ਧਾਰਾਵਾਂ 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 ਸਮੱਸਿਆਵਾਂ ਨੂੰ ਸਮਝ ਸਕਣ ਅਤੇ ਆਲੋਚਨਾਤਮਕ ਦ੍ਰਿਸ਼ਟੀ ਬਣਾ ਸਕਣ।

CO3:ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿਧ ਹਸਤੀਆਂ ਜੀਵਨੀ ਦੀ ਵਿਧਾ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਜੀਵਨੀ ਨੂੰ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਜੀਵਨੀ ਜਗਤ ਨਾਲ ਜੋੜਣਾ ਹੈ।

CO4:ਪੈਰੂਾ ਰਚਨਾ ਅਤੇ ਪੈਰੂਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉਤਰ ਦੇਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO6:ਧੁਨੀ ਵਿਉਂਤ ਪੜ੍ਹਣ ਨਾਲ ਵਿਦਿਆਰਥੀ ਧੁਨੀਆਂ ਦੀ ਉਚਾਰਨ ਪ੍ਰਣਾਲੀ ਤੋਂ ਵਾਕਫ਼ ਹੋਣਗੇ।

BACHELOR OF COMMERCE
Semester I
BASIC PUNJABI
In lieu of Punjabi (Compulsory)
COURSE CODE - BCRL-1031

Course outcomes

C01: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।

C02:ਇਸ ਵਿਚ ਵਿਦਿਆਰਥੀ ਨੂੰ ਬਾਰੀਕਬੀਨੀ ਨਾਲ ਭਾਸ਼ਾ ਦਾ ਅਧਿਐਨ ਕਰਵਾਇਆ ਜਾਵੇਗਾ।

C03:ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਸ਼ਬਦ ਰਚਨਾ ਤੋਂ ਜਾਣੂ ਕਰਵਾਇਆ ਜਾਵੇਗਾ।

C04:ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ ਬਾਰੇ ਦੱਸਣਾ ਹੈ।

C05:ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦਾ ਸ਼ਬਦ ਘੇਰਾ ਵਿਸ਼ਾਲ ਕਰਨਾ ਹੈ।

C06: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

(Semester-I)

Session 2022-23

**Course Title: Punjab History and Culture (From Earliest Times to C 320)
(Special paper in lieu of Punjabi Compulsory)**

(For those students who are not domicile of Punjab)

Course Code: BCRL-1431

COURSE OUTCOMES

After completing Semester I and course on Punjab History and Culture students of History will be able to identify and have a complete grasp on the sources & writings of Ancient Indian History of Punjab.

CO1: Identify and understand the sources and physical features of Punjab

CO 2:- To study the earliest civilisation (Indus Valley Civilization) and original home of Aryans

CO 3:- To examine the Social, Religious and Economic life during Early and Later Vedic Age

CO 4: To comprehend the Buddhist, Jain and Hindu faith and their relevance in the modern times

BACHELOR OF COMMERCE
Semester I
Session 2022-23
ENGLISH (COMPULSORY)
Course Code: BCRL -1212

COURSE OUTCOMES

After passing this course, the students will be able to:

CO1: understand fundamental grammatical rules governing tenses, the use of modal verbs and make correct usage in their language through the study of “English Grammar in Use” by Raymond Murphy

CO2: write paragraphs on any given topic and translate any passage from Hindi/Punjabi to English

CO3: comprehend the meaning of texts and answer questions related to situations, episodes, themes and characters depicted in them through the study of the stories in text “Tales of Life”.

CO4: appreciate the writings of various Indian and foreign story and prose writers and relate them to their socio-cultural milieu through the study of the essays in text “Prose for Young Learners”

Session 2022-23

Bachelor of Commerce (Pass and Honours) Semester-I

Session: 2022-23

Financial Accounting

Course Code: BCRL-1093

Course Outcomes:

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

CO1: acquire conceptual knowledge of financial accounting and gain skills required for recording various kinds of business transactions.

CO2: prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet) and will get knowledge to prepare voyage accounts as well.

CO3: gain indepth knowledge of preparing Consignment accounts in the books of consignor and consignee and get knowledge for preparing Joint Venture accounts as well.

CO4: learn allocation of various expenses and incomes under Departmental Accounts and preparation of Branch Accounts under different methods.

Bachelor of Commerce (Pass and Honours) Semester-I
Session: 2022-23
Business Organisation
Course Code: BCRL-1094

Course Outcomes:

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

CO1: understand meaning, importance and social responsibility of business organization.

CO2: gain indepth knowledge of different forms of organization.

CO3: learn about the factors to be considered while deciding location of a business.

CO4: develop an awareness of business combinations and trade associations along with their working.

Bachelor of Commerce (Pass and Honours) Semester-I

Session: 2022-23

Business Communication

Course Code: BCRL -1095

Course Outcomes:

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

CO1: able to develop inter personal communication and maximize team efforts.

CO2: develop and deliver effective presentations and learn business etiquettes.

CO3: learn effective business writing and business communication and acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

CO4: write job interview and application letters and how to prepare for an interview.

Bachelor of Commerce (Pass and Hons.)
Semester – I
Session 2022-2023
Course Code: BCRL–1176
Business Statistics

Course outcomes:

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

CO1: learn the basic statistical analysis techniques by using central tendency.

CO2: analyze the data by using dispersion and learn the relationship between variables and prediction using correlation and regression.

CO3: compare magnitudes of related variables to each other and over a period of time.

CO4: understand the concept of time series in analyzing economics problems.

CO5: understand the some basic techniques of time series analysis and introductory applications of probability.

Bachelor of Commerce (Pass.) Semester – I
(Session 2022-23)
Course Code: BCRM–1127
COMPUTER FUNDAMENTALS

COURSE OUTCOMES:

After passing this course the student will be able to:

CO1: Comprehend about storage devices used in computer along with applications of computer.

CO2: Create, open, edit, format, save and print documents.

CO3: Manage tables in document and apply formulae in a spreadsheet.

CO4: Utilize spreadsheet application for data organization and manipulation through features like sort, filter, graphs, etc.

BACHELOR OF COMMERCE
Semester I
Session 2022-23
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
(Semester II)
PUNJABI (COMPULSORY)
COURSE CODE- BCRL -2421

COURSE OUTCOMES

- CO1: ਦੋ 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 ਕਾਵਿ ਧਾਰਾਵਾਂ 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 ਸਮੱਸਿਆਵਾਂ ਨੂੰ ਸਮਝ ਸਕਣ ਅਤੇ ਆਲੋਚਨਾਤਮਕ ਦ੍ਰਿਸ਼ਟੀ ਬਣਾ ਸਕਣ।
- CO3: ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿਧ ਹਸਤੀਆਂ ਜੀਵਨੀ ਦੀ ਵਿਧਾ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਜੀਵਨੀ ਨੂੰ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਜੀਵਨੀ ਜਗਤ ਨਾਲ ਜੋੜਣਾ ਹੈ।
- CO4: ਸ਼ਬਦ ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ ਪੜ੍ਹਣ ਨਾਲ ਵਿਦਿਆਰਥੀ ਇਸਦੇ ਮੁੱਢਲੇ ਸੰਕਲਪਾਂ ਨੂੰ ਆਧਾਰ ਬਣਾ ਕੇ ਇਹਨਾਂ ਸੰਕਲਪਾਂ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ।
- CO5: 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।
- CO6: ਮੁਹਾਵਰਿਆਂ ਦੀ ਵਰਤੋਂ ਨਾਲ ਗੱਲਬਾਤ ਵਿਚ ਪਰਪੱਕਤਾ ਆਉਂਦੀ ਹੈ। ਇਹ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਗੱਲਬਾਤ ਵਿਚ ਨਿਖਾਰ ਲਿਆਉਣ ਦਾ ਕੰਮ ਕਰਨਗੇ।

Session 2022-23
BACHELOR OF COMMERCE SEMESTER-II
BASIC PUNJABI
In lieu of Punjabi (Compulsory)
COURSE CODE - BCRL -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:ਪੈਰਾ 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
(Semester-II)
Session 2022-23
Course Title: Punjab History and Culture (C. 320 to 1000 A.D.)
(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)
Course Code: BCRL-2431

COURSE OUTCOMES

After completing Semester II and course on Ancient History of Punjab students will be able to understand:

CO 1: The reasons and impact of Alexander's invasions

CO 1 (a): To understand the various factors leading to rise and fall of empires and emergence of new dynasties and their administration specifically of Maurya rule in general and Ashok in particular

CO 2: art and architecture of Gupta period and the Indo-Greek style of architecture under Gandhara School

CO 3: To have an insight into the socio-cultural history under Harshvardhan and Punjab under the stated period

CO 4: To enable students to have thorough insight into the various forms/styles of Architecture and synthesis of Indo - Greek Art and Architecture in Punjab

BACHELOR OF COMMERCE
Semester II
Session 2022-23
ENGLISH (COMPULSORY)
Course Code: BCRL-2212

COURSE OUTCOMES

After passing this course, the students will be able to:

CO1: change the narration and voice of sentences after understanding fundamental grammatical rules governing them through the study of “English Grammar in Use” by Raymond Murphy

CO2: Write personal letters and increase their knowledge of vocabulary by studying the synonyms and antonyms in the prescribed text *The Students’ Companion* by Wilfred D. Best

CO3: comprehend the meaning of texts and answer questions related to situations, episodes, themes and characters depicted in them through the study of the stories in text “Tales of Life”.

CO4: appreciate the writings of various Indian and foreign story and prose writers and relate them to their socio-cultural milieu through the study of the essays in text “Prose for Young Learners”

Bachelor of Commerce (Pass and Honours) Semester-II

Session: 2022-23

Functional Management

Course Code: BCRL- 2093

Course Outcomes:

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

CO1: develop an understanding of business and management principles, identify and evaluate social responsibility and ethical issues involved in business situations.

CO2: know the recruitment and selection procedures adopted by business organizations.

CO3: able to learn the concepts of marketing and marketing research.

CO4: enhance their critical thinking and problem-solving skills in various fields of management.

Bachelor of Commerce (Pass and Honours) Semester –II

Session: 2022-23

Commercial Laws

Course Code: BCRL-2094

Course Outcomes:

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

CO1: have an indepth knowledge of provisions governing Indian Contract Act and Contract of Sale of goods Act.

CO2: know about legal provisions affecting the contracts of indemnity, guarantee, bailment, pledge and agency along with their implications.

CO3: to understand the legal framework governing relationship between buyer and seller.

CO4: familiarize with provisions regarding Limited Liability Partnership Act and Consumer Protection Act.

Bachelor of Commerce (Pass and Hons.)

Semester – II

Session 2022-2023

Course Code: BCRL-2175

Business Economics

Course outcomes:

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

CO1: students will be able to 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: understand the concept of national income and methods of its estimation.

CO5: learn about the consumption function.

Bachelor of Commerce (Pass and Honours) Semester-II
Session: 2022-23
Advanced Financial Accounting
Course Code: BCRM-2096

Course Outcomes:

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

CO1: calculate depreciation and carry accounting treatment under straight line method and written down value method.

CO2: understand the concept of single entry system and will also be able to differentiate between Hire Purchase and Instalment payment system.

CO3: apply accounting techniques and methods for preparing accounts relating to admission, retirement and death of a partner.

CO4: prepare accounts under dissolution of partnership.

Bachelor of Commerce (Pass and Honours) Semester –II
Session: 2022-2023
Seminar
Course Code: BCRS- 2097

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.

Session 2022-23
BACHELOR OF COMMERCE
Semester III
PUNJABI (COMPULSORY)
COURSE CODE- BCRL 3421

COURSE OUTCOMES

CO1:ਚੋਣਵੇ ਪੰਜਾਬੀ ਨਿਬੰਧ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਵਾਰਤਕ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।

CO2: ‘ਸਮਾਂ ਮੰਗ ਕਰਦਾ ਹੈ’ ਇਕਾਂਗੀ ਸੰਗ੍ਰਹਿ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਇਕਾਂਗੀ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਇਸ ਸਾਹਿਤ ਰੂਪ ਨਾਲ ਜੋੜਣਾ ਹੈ।

CO3:ਸੰਖੇਪ ਰਚਨਾ ਕਰਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਆਪਣੀ ਗੱਲ ਨੂੰ ਸੰਖੇਪ ਵਿਚ ਕਹਿਣ ਦੀ ਜਾਚ ਸਿੱਖਣਗੇ ਅਤੇ ਇਹ ਦਿਮਾਗੀ ਕਸਰਤ ਵਿਚ ਸਹਾਈ ਹੋਵੇਗੀ।

CO4: ਲੇਖ ਰਚਨਾ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO5:ਮੂਲ ਵਿਆਕਰਣਕ ਇਕਾਈਆਂ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵੰਨਗੀਆਂ (ਭਾਵੰਸ਼, ਸ਼ਬਦ, ਵਾਕੰਸ਼, ਉਪਵਾਕ ਅਤੇ ਵਾਕ)ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ -ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।

Session 2022-23
BACHELOR OF COMMERCE
SEMESTER-III
Basic Punjabi (In lieu of Punjabi Compulsory)
COURSE CODE- BCRL -3031

Course outcomes

CO1:ਸੰਖੇਪ ਰਚਨਾ ਕਰਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਆਪਣੀ ਗੱਲ ਨੂੰ ਸੰਖੇਪ ਵਿਚ ਕਹਿਣ ਦੀ ਜਾਚ ਸਿੱਖਣਗੇ ਅਤੇ ਇਹ ਦਿਮਾਗੀ ਕਸਰਤ ਵਿਚ ਸਹਾਈ ਹੋਵੇਗੀ।

CO2:ਪੈਰਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉਤਰ ਦੇਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO3:ਕਵਿਤਾ ਭਾਗ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਵਿਤਾ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਤਾਂ ਕਿ ਉਹ ਆਧੁਨਿਕ ਦੌਰ ਵਿਚ ਚੱਲ ਰਹੀਆਂ ਕਾਵਿ ਧਾਰਾਵਾਂ ਅਤੇ ਕਵੀਆਂ ਬਾਰੇ ਗਿਆਨ ਹਾਸਿਲ ਕਰ ਸਕਣ।

CO4: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।

CO5:ਨਿਬੰਧ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਮੁੱਲਵਾਨ ਇਤਿਹਾਸ ਤੋਂ ਜਾਣੂ ਕਰਵਾਉਣਾ ਹੈ।

Bachelor of Commerce (Semester III)

Session 2022-23

**COURSE TITLE: PUNJAB HISTORY AND CULTURE (FROM 1000-1605 A. D.)
(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)**

COURSE CODE: BCRL-3431

After completing the paper the students will have a thorough insight into the origin of Sikh faith and its major institutions in Punjab. They will be able to

CO 1: Understand the society and culture of Medieval Punjab.

CO 2: Understand the growth of various sects during the Bhakti Movement in Punjab.

CO 3: Comprehend and analyse the teachings of Guru Nanak Dev and its relevance today

CO 4: Make a comparison between the philosophy and teachings of first five Sikh Gurus and their relevance in the present scenario.

CO4 (a): Understand and analyze the institutions started by Sikh Gurus and their implications till date

BACHELOR OF COMMERCE
Semester III
Session 2022-23
ENGLISH (COMPULSORY)
Course Code: BCRL -3212

COURSE OUTCOMES

After passing this course, the students will be able to:

CO 1: comprehend the basics of grammatical rules governing relative clauses, adjectives, adverbs, conjunctions and prepositions through the study of “English Grammar in Use” by Raymond Murphy

CO 2: develop skills to write an essay on a given topic and enhance their vocabulary through the study of “The Students’ Companion” by Wilfred D. Best

CO 3: enhance their reading and analysing power of texts through guided reading through the study of “Making Connections” by Kenneth J. Pakenham

CO 4: develop an understanding of the poems taught, relate to the socio-cultural background of England and be able to answer questions regarding tone, style and central idea through the study of the poems in the prescribes text “Moments in Time”

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2022-23

Business Environment

Course Code: BCRL-3093

Course Outcomes:

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

CO1: understand the importance of study of business environment.

CO2: know about social problems and learn about various policies of government which affects business.

CO3: understand the concept of Economic planning and role of NITI Aayog in development of India.

CO4: understand the various acts which affects the working of business.

Bachelor of Commerce (Pass and Honours) Semester-III
Session: 2022-2023
Company Law
Course Code: BCRL-3094

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.

CO2: draft the required documents like MOA and AOA and learn the mode to register and fill the documents online.

CO3: have a clear conceptual understanding about the powers, duties and legal position of directors

CO4: grasp the latest emerging issues that may arise.

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2022-2023

Financial Management

Course Code: BCRL-3095

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.

CO2: Analyse the financial requirements of a business and decide its capital structures.

CO3: Indepth knowledge of Working Capital concepts and its theories.

CO4: Apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2022-2023

International Business

Course Code: BCRL-3096

Course Outcomes:

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

CO1: identify & evaluate the complexities of international business & globalization from home versus host-country, and regional, cultural perspectives.

CO2: analyse the relationships between international business and the political, economic, legal and social policies of countries, regions and international institutions.

CO3: analyse current conditions in developing emerging markets, and evaluate present and future opportunities and risks for international business activities.

CO4: develop a framework to support successful decision-making in all relevant functions and activities of any international business or international operations of a domestic business within the competitively international environment.

Bachelor of Commerce (Pass and Honours) Semester –III
Session: 2022-2023
Corporate Accounting
Course Code- BCRM: 3097

Course Outcomes:

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

CO1: understand the meaning of share and share capital, its different types, accounting treatment and procedure involved in redemption of preference shares.

CO2: understand meaning of amalgamation, its types and its accounting treatment.

CO3: learn about the concept of NPAs in banking companies and preparation financial statements of banking companies.

CO4: get in-depth knowledge about books of accounts required to be maintained by Insurance Companies in India.

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2022-2023

Environmental Studies

Course Code- AECE-3221

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 (Pass and Honours) Semester III

Session: 2022-2023

Group–A: Banking

Paper–I: Banking and Financial System

Course Code: BCRL-3628 Option A (I)

Course Outcomes:

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

CO1: understand the structure of Indian financial system.

CO2: understand the KYC Guidelines in banking system.

CO3: explain the procedure of payment and collection of cheques.

CO4: have in-depth knowledge of different types of loans under priority sector lending.

Session 2022-23
BACHELOR OF COMMERCE
(Semester IV)
Punjabi (Compulsory)
COURSE CODE- BCRL -4421

COURSE OUTCOMES

CO1: 'ਪਗਡੰਡੀਆਂ' (ਸਵੈਜੀਵਨੀ) ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਵੈ ਜੀਵਨੀ ਇਸ ਸਾਹਿਤ ਰੂਪ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।

CO2: 'ਫ਼ਾਸਲੇ' (ਨਾਟਕ) ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਨਾਟਕ ਨੂੰ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਨਾਟਕ ਜਗਤ ਨਾਲ ਜੋੜਣਾ ਹੈ।

CO3: ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ ਲਿਖਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇਸ ਕਲਾ ਵਿਚ ਨਿਪੁੰਨ ਕਰਨਾ ਹੈ।

CO4: ਸ਼ਬਦ ਜੋੜਾਂ ਦੇ ਨਿਯਮ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰਨ ਦਾ ਮਕਸਦ ਵਿਦਿਆਰਥੀਆਂ ਦੁਆਰਾ ਲਿਖਤ ਵਿਚ ਕੀਤੀਆਂ ਜਾਣ ਵਾਲੀਆਂ ਗਲਤੀਆਂ ਨੂੰ ਸੁਧਾਰਨਾ ਹੈ।

CO5: ਗੁਰਮੁਖੀ ਲਿਪੀ ਦੀਆਂ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਦਾ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ-ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।

Session 2022-23
BACHELOR OF COMMERCE
SEMESTER-IV
Basic Punjabi (In lieu of Punjabi Compulsory)
COURSE CODE- BCRL -4031

Course outcomes

CO1: ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਦੇ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਭਾਸ਼ਾ ਦੀ ਮੁੱਢਲੀ ਜਾਣਕਾਰੀ ਦੇਣ ਤੋਂ ਬਾਅਦ ਪੰਜਾਬੀ ਸਾਹਿਤ ਦੇ ਰੂ ਬ ਰੂ ਕਰਵਾਏ ਜਾਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਸਾਹਿਤ ਪੜ੍ਹਨ ਲਈ ਉਤਸ਼ਾਹਿਤ ਕਰਨਾ ਹੈ। ਪੰਜਾਬੀ ਸਾਹਿਤ ਜਗਤ ਦੇ ਨਾਮਵਰ ਕਵੀਆਂ ਦੀਆਂ ਰਚਨਾਵਾਂ ਪੜ੍ਹ ਕੇ ਵਿਦਿਆਰਥੀ ਇਨ੍ਹਾਂ ਦੇ ਜੀਵਨ ਤੇ ਸਾਹਿਤ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ।

CO2: ਵੱਖੋ ਵੱਖਰੀਆਂ ਧਾਰਾਵਾਂ ਨਾਲ ਸਬੰਧਤ ਇਨ੍ਹਾਂ ਕਵੀਆਂ ਦੀਆਂ ਰਚਨਾਵਾਂ ਪੜ੍ਹ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਨਵੀਨ ਵਿਚਾਰਧਾਰਾ ਬਾਰੇ ਜਾਣਕਾਰੀ ਮਿਲੇਗੀ।

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

CO4: ਸ਼ਬਦ ਜੋੜਾਂ ਦੇ ਨਿਯਮ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਲ ਕਰਨ ਦਾ ਮਕਸਦ ਵਿਦਿਆਰਥੀਆਂ ਦੁਆਰਾ ਲਿਖਤ ਵਿਚ ਕੀਤੀਆਂ ਜਾਣ ਵਾਲੀਆਂ ਗਲਤੀਆਂ ਨੂੰ ਸੁਧਾਰਨਾ ਹੈ।

Bachelor of Commerce

(Semester IV)

Session 2022-23

**COURSE TITLE: PUNJAB HISTORY AND CULTURE (From 1605 to 1849 A.D.)
(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)**

COURSE CODE: BCRL-4431

After completing the paper the students will have a thorough insight into the origin of Sikh faith and its major institutions in Punjab

CO 1:- understand the adoption of new policy by Guru Hargobind and martyrdom of Guru Tegh Bahadur

CO 2: To understand the factors leading to the establishment of Khalsa Panth and its impact .

CO 3: Have deep insight into the conflict with Mughals and the rise of Banda Singh Bahadur and aftermath.

CO 4: Understand the administration under Maharaja Ranjit Singh , also the fairs, festivals and folk music of Punjab.

BACHELOR OF COMMERCE Semester IV
Session 2022-23
ENGLISH (COMPULSORY)
Course Code: BCRL -4212

COURSE OUTCOMES

After passing this course, the students will be able to:

- CO 1:** comprehend the basics of grammatical rules governing prepositions and phrasal verbs through the study of “English Grammar in Use” by Raymond Murphy
- CO 2:** develop skills to write an essay on a given topic and enhance their vocabulary through the study of “The Students’ Companion” by Wilfred D. Best
- CO 3:** enhance their reading and analysing power of texts through guided reading through the study of “Making Connections” by Kenneth J. Pakenham
- CO4:** develop an understanding of the poems taught, relate to the socio-cultural background of England and be able to answer questions regarding tone, style and central idea through the study of the poems in the prescribed text “Moments in Time”

Bachelor of Commerce (Pass and Honours) Semester –IV

Session: 2022-23

Goods and Services Tax

Course Code: BCRL- 4093

Course Outcomes:

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

CO1: know about the various concepts of goods & services tax.

CO2: understand the Registration procedure under GST.

CO3: understand the concepts of computation of GST tax liability and Input tax credit.

CO4: prepare and file GST returns.

Bachelor of Commerce (Pass and Honours) Semester –IV

Session: 2022-23

Industrial Laws

Course Code: BCRL-4094

Course Outcomes:

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

CO1: 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.

CO2: understand the rules and norms pertaining to strikes, lockouts, lay off and comprehensive knowledge of registered trade union.

CO3: Have conceptual knowledge of employee state Insurance policies.

CO4: learn about the workmen compensation act and rules related to distribution of compensation.

Bachelor of Commerce (Pass and Honours) Semester –IV
Session: 2022-23
Principles and Practices of Banking and Insurance
Course Code: BCRL- 4095

Course Outcomes:

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

CO1: have in depth knowledge of banking structure, functions and role of central bank. CO2: understand the various banking reforms and recent concepts of banking
CO3: have in depth knowledge of insurance and concepts related to insurance.
CO4: understand various principles, provisions that govern the Life and General Insurance Contracts.

Bachelor of Commerce (Pass and Honours) Semester –IV

Session: 2022-23

Cost Accounting

Course Code: BCRL-4096

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, concept of cost, cost elements and determine cost of material.

CO2: Explain the basic concepts of labour and overhead costs are determined and its ascertainment & allocation.

CO3: understand the concept of activity based costing, prepare reconciliation statement, evaluation of unit costing, job, batch, contract and process costing.

CO4: Assess how cost-volume-profit are related and Break- even point, Prepare a budget and use budgetary control and other techniques like standard costing and marginal costing for performance evaluation and cost control.

Bachelor of Commerce (Pass and Honours) Semester –IV
Session: 2022-23
Seminar
Course Code: BCRS-4097

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.

Bachelor of Commerce (Pass and Honours) Semester-IV

Session: 2022-23

Group–A: Banking

Paper II: Electronic Banking and Risk Management

Course Code: BCRL-4628 Option A (II)

Course Outcomes:

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

CO1: have conceptual knowledge of electronic banking products & services.

CO2: have in-depth knowledge of global developments & impact of technology on banks.

CO3: understand the various types of risk & its framework

CO4: understand the framework of Asset Liability Management.

Session 2022-23
BACHELOR OF COMMERCE
Semester V
PUNJABI (COMPULSORY)
COURSE CODE- BCRL -5421

COURSE OUTCOMES

CO1:ਚੋਣਵੀਆਂ ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਹਾਣੀਆਂ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੁਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।

CO2:ਨਾਵਲ ਏਹੁ ਹਮਾਰਾ ਜੀਵਣਾ (ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ) ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਨਾਵਲ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਇਸ ਸਾਹਿਤ ਰੂਪ ਨਾਲ ਨਾਲ ਜੋੜਣਾ ਹੈ।

CO3:ਪੈਰੂਾ ਰਚਨਾ ਕਰਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਆਪਣੀ ਗੱਲ ਨੂੰ ਕਹਿਣ ਦੀ ਜਾਚ ਸਿੱਖਣਗੇ ਅਤੇ ਇਹ ਦਿਮਾਗੀ ਕਸਰਤ ਵਿਚ ਸਹਾਈ ਹੋਵੇਗੀ।

CO4:ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰੂੇ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO5:ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ : ਮੇਲ ਤੇ ਅਧਿਕਾਰ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ-ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।

Session 2022-23
BACHELOR OF COMMERCE
SEMESTER-V
Basic Punjabi (In lieu of Punjabi Compulsory)
COURSE CODE- BCRL -5031

COURSE OUTCOMES

CO1:ਇਹ ਪਰਚਾ ਵੀ ਸਿਧਾਂਤਕ ਤੇ ਵਿਹਾਰਕ ਗਿਆਨ ਦਾ ਸੁਮੇਲ ਹੈ।

CO2:ਇਸ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੁਰਾਤਨ ਪੰਜਾਬੀ ਲੋਕ ਨਾਚ,ਲੋਕ ਕਲਾਵਾਂ, ਲੋਕ ਗੀਤਾਂ ਨੂੰ ਸਮਝਣ ਦੇ ਕਾਬਲ ਬਣਾਉਣ ਦਾ ਯਤਨ ਹੈ ।

CO3:ਇਨ੍ਹਾਂ ਦੇ ਅਧਿਐਨ ਦੇ ਮਾਧਿਅਮ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀ ਪੁਰਾਤਨ ਲੋਕਾਂ ਦੇ ਜੀਵਨ ਨੂੰ ਸਮਝ ਸਕਣਗੇ ਕਿਉਂਕਿ ਆਪਣੀਆਂ ਜੜ੍ਹਾਂ ਦੀ ਪਛਾਣ ਕਰ ਸਕਣ ਦੇ ਬਗੈਰ ਕੋਈ ਵੀ ਕੌਮ ਜਾਂ ਲੋਕ ਆਪਣਾ ਵਰਤਮਾਨ ਜੀਵਨ ਚੰਗੀ ਤਰ੍ਹਾਂ ਬਿਤਾ ਸਕਣ ਦੇ ਸਮਰੱਥ ਨਹੀਂ ਹੋ ਸਕਦੇ।

CO4:ਸਿਧਾਂਤ ਪੱਧਰ ਦੇ ਗਿਆਨ ਤੋਂ ਬਾਦ ਇਸ ਗਿਆਨ ਦੇ ਆਧਾਰ ਤੇ ਪੁਰਾਤਨ ਲੋਕ ਗੀਤਾਂ ਜਾਂ ਲੋਕ ਕਹਾਣੀਆਂ ਦਾ ਵਿਹਾਰਕ ਅਧਿਐਨ ਕਰ ਸਕਣ ਦੇ ਸਮਰੱਥ ਬਣਾ ਸਕਣਾ ਹੈ।

CO4:ਇਸ ਪਰਚੇ ਦਾ ਯਤਨ ਨਿਸਚੈ ਹੀ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਆਪਣੀਆਂ ਜੜ੍ਹਾਂ ਪ੍ਰਤੀ ਸੁਚੇਤ ਕਰਨ ਤੇ ਯਤਨ ਨਾਲ ਸੰਬੰਧਿਤ ਹੈ।

Bachelor of Commerce

(Semester-V)

Session

2022-23

Course Title: Punjab History and Culture (From 1849-1947 A.D)
(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)

COURSE CODE: BCRL-5431

COURSE OUTCOMES:-

After completing the course students will be able to understand:

CO 1:- the causes that led to war between the British and Sikhs that led to the annexation of the Punjab and how the region was put under the control of Board of Administration

CO 2:- various agrarian, industrial and educational policies introduced by the British in Punjab

CO 3:- analyse and evaluate the socio-religious reforms movements of Punjab

CO 4:- factors that led to Gurudwara reform movement and various other freedom struggle movements in which the Punjab played a prominent role

BACHELOR OF COMMERCE
Semester V
Session 2022-23
ENGLISH (COMPULSORY)
Course Code: BCRL -5212

COURSE OUTCOMES

After passing this course, the students will be able to:

CO 1: analyze and appreciate the dramatic technique, plot development and art of characterisation in the prescribed play, “All My Sons” by Arthur Miller

CO 2: widen their knowledge about various literary devices used in poetry such as tone, style, imagery, figures of speech, symbolism etc. thorough the study of prescribed poems from the text “Poems of Nature and Culture”

CO 3: develop the knowledge, skills and capabilities for effective business writing such as formal letter writing, job application and resume writing

Bachelor of Commerce (Pass and Honours) Semester –V

Session: 2022-23

Management Accounting

Course Code: BCRL-5093

Course Outcomes:

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

CO1: Critically analyze and provide recommendations to improve the operations of organizationsthrough the application of Management Accounting techniques and reporting.

CO2: Demonstrate Fun flow statement and application of ratio analysis.

CO3: Understand the concept and use of Cash flow statement, responsibility accounting and Activity based costing.

CO4: Understand the elements of managerial decision making, including planning, directing andcontrolling activities and exploring new market, Transfer pricing.

Bachelor of Commerce (Pass and Honours) Semester–V

Session: 2022-23

Direct Tax Law

Course Code: BCRL-5094

Course Outcomes:

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

CO1: Understand the concept of Direct Tax Law and different term used.

CO2: have the knowledge of latest provisions of Income Tax Act regarding Salaries, House Property and Business or Profession.

CO3: understand the concept of capital Gains and other sources regarding Assessment of Income

CO4: compute tax liability of assessee.

CO5: take tax-sensitive decisions in the real life

CO6: practice as Tax Advisor/ Consultants

Bachelor of Commerce (Pass and Honours) Semester –V

Session : 2022-23

Auditing

Course Code: BCRL-5095

Course Outcomes:

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

CO1: have conceptual understanding of Auditing and its relevance.

CO2: apply critical thinking skills and evaluate auditing problems.

CO3: have comprehensive understanding of audit procedure

CO4: have comprehensive understanding of legal framework under which Indian Companies audit and apply the professional code of conduct.

Bachelor of Commerce (Pass and Honours) Semester -V
Session: 2022-23
Banking Services Management
Course Code: 5096 Option- B(I)

Course Outcomes:

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

- CO1: have Banking knowledge and skills together with techno-familiarity and customer-orientation.
- CO2: understand various services offered by banks including loans and advances, hire purchase, industrial finance etc.
- CO3: understand different types of negotiable instruments
- CO4: have in-depth knowledge of BASEL norms and regulatory framework

Bachelor of Commerce (Pass and Honours) Semester -V
Session: 2022-23
Insurance Services Management
Course Code: 5097 Option- B(II)

Course Outcomes:

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

CO1: get detailed knowledge of insurance organization and management.

CO2: know about the role of insurance intermediaries in emerging markets.

CO3: understand the process of underwriting and claims acceptance.

CO4: know about the process of pricing of insurance products.

Bachelor of Commerce (Pass and Honours) Semester –V

Session: 2022-23

Accounting for Bankers

Course Code: BCRL-5628 Option: A (III)

Course Outcomes:

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

CO1: Understand the various services offered and various risks faced by banks

CO2: develop conceptual understanding of fundamentals of financial Accounting system and to impart skills in accounting for various kinds of business transactions

CO3: Learn the concepts and process of credit and risk management

CO4: Acquire conceptual knowledge of basic concepts and practices of banking

CO5: Prepare final accounts of Banking Companies as per Banking Regulation Act (Profit & Loss Account and Balance Sheet).

Session 2022-23
BACHELOR OF COMMERCE
Semester VI
PUNJABI (COMPULSORY)
COURSE CODE- BCRL -6421

COURSE OUTCOMES

CO1:ਕਾਵਿ ਗੌਰਵ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਵਿਤਾਵਾਂ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੁਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।

CO2:ਧਰਤੀਆਂ ਦੇ ਗੀਤ(ਸਫ਼ਰਨਾਮਾ)ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਫ਼ਰਨਾਮਾ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਇਸ ਸਾਹਿਤ ਰੂਪ ਨਾਲ ਨਾਲ ਜੋੜਣਾ ਹੈ।

CO3:ਲੇਖ ਰਚਨਾ ਅਤੇ ਸੰਖੇਪ ਰਚਨਾ ਕਰਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਆਪਣੀ ਗੱਲ ਨੂੰ ਕਹਿਣ ਦੀ ਜਾਚ ਸਿੱਖਣਗੇ ਅਤੇ ਇਹ ਦਿਮਾਗੀ ਕਸਰਤ ਵਿਚ ਸਹਾਈ ਹੋਵੇਗੀ।

CO5:ਵਿਆਕਰਨਕ ਸ਼੍ਰੇਣੀਆਂ : ਲਿੰਗ, ਵਚਨ,ਕਾਰਕ ਕਿਰਿਆ ਵਾਕੰਸ਼ : ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ -ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।

Session 2022-23
BACHELOR OF COMMERCE
SEMESTER-VI
Basic Punjabi (In lieu of Punjabi Compulsory)
COURSE CODE- BCRL -6031

COURSE OUTCOMES

CO1:ਇਸ ਪਰਚੇ ਵਿਚ ਵਿਦਿਆਰਥੀ ਸਭਿਆਚਾਰ ਦੀ ਪਰਿਭਾਸ਼ਾ, ਲੱਛਣ ਸਭਿਆਚਾਰਕ ਪਰਿਵਰਤਨਾਂ ਦੇ ਨਾਲ ਇਸ ਦਾ ਭੂਗੋਲ, ਮਨੋਵਿਗਿਆਨ ਤੇ ਆਰਥਕਤਾ ਨਾਲ ਸੰਬੰਧਾਂ ਬਾਰੇ ਜਾਨਣ ਤੋਂ ਬਾਅਦ ਸਭਿਆਚਾਰ ਤੇ ਸਭਿਅਤਾ, ਸਭਿਆਚਾਰ ਤੇ ਸਾਹਿਤ, ਸਭਿਆਚਾਰ ਤੇ ਭਾਸ਼ਾ ਦੇ ਆਪਸੀ ਸੰਬੰਧਾਂ ਦਾ ਅਧਿਐਨ ਕਰਨਗੇ।

CO2:ਇਸ ਤੋਂ ਇਲਾਵਾ ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦੇ ਮੂਲ ਸੋਮੇ ਤੇ ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦੇ ਨਿਵੇਕਲੇ ਲੱਛਣਾਂ ਬਾਰੇ ਜਾਣ ਸਕਣਗੇ।

CO3:ਸਾਹਿਤ ਕਿਸੇ ਸਭਿਆਚਾਰ ਦੀ ਪੇਸ਼ਕਾਰੀ ਹੀ ਹੁੰਦੀ ਹੈ ਤੇ ਇਸ ਪਰਚੇ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦਾ ਅਧਿਐਨ ਕਰਕੇ ਇਸ ਦੇ ਸਜੀਵ ਤੇ ਗੁਣਵਾਨ ਲੱਛਣਾਂ ਤੇ ਪ੍ਰਵਿਰਤੀਆਂ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ।

Bachelor of Commerce

SEMESTER-VI

Session 2022-23

Punjab History and Culture (1947- 2000 A.D.)

(Special paper in lieu of Punjabi Compulsory)

(For those students who are not domicile of Punjab)

Course Code- BCRL-6431

COURSE OUTCOMES:-

After completing this paper the students will be able to

CO 1:-comprehend Punjab's contribution in the freedom struggle, the exodus and Rehabilitation

CO 1 (a):- understand the history of Punjab from independence with special reference to partition

CO 2:- comprehend the causes that led to the formation of New Punjab in 1966 and outcomes of Green Revolution in the Punjab

CO 3:- understand nature of diaspora and growth of education in Punjab Punjabi literature and Drama in the Punjab after Independence

CO 4: understand the drug abuse problem, management and prevention in the Punjab

CO 4 (a) understand the problem of drug addiction and Female Foeticide in context to the Punjab

**BACHELOR OF COMMERCE
Semester VI**

Session 2022-23

ENGLISH (COMPULSORY)

Course Code: BCRL -6212

COURSE OUTCOMES

After passing this course, the students will be able to:

CO 1: comprehend, appreciate and critically analyse a novel through the story of the novel

Train to Pakistan by Khushwant Singh

CO2: analyze and appreciate the dramatic technique, plot development and art of characterisation through the study of the prescribed plays from the book
Glimpses of Theatre

CO 3: enhance their writing skills by writing essay on any given topics well as to write report on any incident witnessed

Bachelor of Commerce (Pass and Honours) Semester –VI

Session: 2022-23

Operations Research

Course Code: BCRL-6093

Time: 3 Hours

Max. Marks: 50

Theory : 40

CA: 10

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 Queue Models, Game Theory and their usage in various competitive situations.

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

CO5: Suggest optimal solution to the complex problems with an overall quantitative approach of problem solving.

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Corporate Governance

Course Code: BCRL-6094

Time: 3 Hours

Max. Marks: 50

Theory : 40

CA: 10

Course Outcomes:

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

CO1: explain and evaluate the role of corporate governance in maintaining the stability of markets.

CO2: explain and evaluate the role of audit in Corporate Governance.

CO3: compare and contrast approaches to corporate governance internationally.

CO4: explain and evaluate the roles and responsibilities of executive directors, non-executive directors, auditors and company secretaries in ensuring effective corporate governance.

Bachelor of Commerce (Pass and Honours) Semester-VI
Session: 2022-23
Foreign Exchange Management
Course Code: BCRL-6095 Option B (I)

Course Outcomes:

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

CO1: Understand how the Foreign Exchange Market operates.

CO2: Understand the concept of futures in managing foreign exchange risk.

CO3: Create an understanding of swap market.

CO4: Able to identify various exchange rate risk such as political, economic risk etc.

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Risk Management and Insurance

Course Code: BCRL-6096 Option B (II)

Course Outcomes:

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

CO1: identify different types of risk and learn about commercial risk management applications.

CO2: learn about workmen compensation and risk financing.

CO3: get knowledge about retirement planning and annuities schemes offered by insurance companies.

CO4: understand the regulatory framework of insurance in India.

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Workshop on Goods and Services Tax

Course Code: BCRP-6097

Course Outcomes:

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

CO1: Understand the online services available on GST portal.

CO2: gain an insight on the recording and analyzing the transactions for compliance under GST.

CO3: learn the procedure to register online under GST.

CO4: understand concept of online payment of GST, upload invoices and the filing of return under GST.

CO5: understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Workshop on Income Tax & E-Filing

Course Code: BCRP-6097

Course Outcomes:

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

CO1: learn the basic concepts of the Income Tax Act, 1961 and its various amendments.

CO2: have the knowledge of latest provisions of Income Tax Act regarding different
Heads of Income.

CO3: learn the concepts of filing of income tax return and submit tax documents by
using internet.

CO4: get insights to information technology in income taxation and tax Deduction.

CO5: understand the implications of payroll processing and get insights to issuance of certificates.

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Workshop on Basics of Stock Market

Course Code: BCRP-6097

Course Outcomes:

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

CO1: learn the concepts of Accounting under GST and computation of GST tax liability.

CO2: understand the concepts of Reverse charge Mechanism and Composition scheme.

CO3: understand the concepts of GST.

CO4: learn the TCS Implications in case of E Commerce Transactions

in GST.

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Bank Marketing

Course Code: BCRL-6628 Option A (IV)

Time: 3 Hours

Max. Marks:50

Theory :40

CA: 10

Course Outcomes:

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

CO1: Understand the significance of bank marketing in the global economy.

CO2: highlight the importance of understanding consumer behavior in bank marketing.

CO3: Understanding different types of products and services along with their pricing strategies.

CO4: focus on decision making aspects and implementation of decisions in sales and distribution management.