

# **FACULTY OF ECONOMICS & BUSINESS**

## **SYLLABUS**

**for**

**Bachelor of Commerce (Pass and Honours)**

**(Semester: I - VI)**

**(Under Continuous Evaluation System)**

**Session: 2020-21**



**The Heritage Institution  
KANYA MAHA VIDYALAYA  
JALANDHAR  
(Autonomous)**

## **B. Com**

### **Bachelor of Commerce**

**Duration: 3Years**

**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 implications.

PSO8: Develop self-confidence and awareness of general issues prevailing in the society.

**SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME  
BACHELOR OF COMMERCE (Pass and Honours )  
SESSION: 2020-21**

Semester I							
Course Code	Course Title	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCRL-1421 BCRL-1031 BCRL-1431	Punjabi ( Compulsory) <sup>1</sup> Basic Punjabi <sup>2</sup> Punjab History & Culture	C	50	40	-	10	3
BCRL-1212	English (Compulsory)	C	50	40	-	10	3
BCRL-1093	Financial Accounting	C	50	40	-	10	3
BCRL-1094	Business Organisation	C	50	40	-	10	3
BCRL-1095	Business Communication	C	50	40	-	10	3
BCRL-1176	Business Statistics	C	50	40	-	10	3
BCRM-1127	Computer Fundamentals	C	50	25	15	10	3+1
AECD-1161	*Drug Abuse: Problem Management and Prevention (Compulsory)	AC	50	40	-	10	3
SECF-1492	*Foundation Course	AC	25	20	-	05	1
Total			350				

**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.

**Kanya Maha Vidyalaya, Jalandhar (Autonomous)**  
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**Semester -II**

Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCRL-2421 BCRL-2031 BCRL-2431	Punjabi (Compulsory) <sup>1</sup> Basic Punjabi <sup>2</sup> Punjab History & Culture	C	50	40	-	10	3
BCRL-2212	English (Compulsory)	C	50	40	-	10	3
BCRL-2093	Functional Management	C	50	40	-	10	3
BCRL-2094	Commercial Laws	C	50	40	-	10	3
BCRL-2175	Business Economics	C	50	40	-	10	3
BCRM-2096	Advanced Financial Accounting	C	50	30	10	10	3+1
BCRS-2097	Seminar	C	50	-	-	-	-
AECD-2161	*Drug Abuse: Problem Management and Prevention (Compulsory)	AC	50	40	-	10	3
SECM-2502	*Moral Education Programme	AC	25	20	-	05	1
Total			350				

**C-Compulsory**

**AC-Audit Course**

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Semester III							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCRL-3421 BCRL-3031 BCRL-3431	Punjabi (Compulsory) <sup>1</sup> Basic Punjabi <sup>2</sup> Punjab History & Culture	C	50	40	-	10	3
BCRL-3212	English (Compulsory)	C	50	40	-	10	3
BCRL-3093	Business Environment	C	50	40	-	10	3
BCRL-3094	Company Law	C	50	40	-	10	3
BCRL-3095	Financial Management	C	50	40	-	10	3
BCRL-3096	International Business	C	50	40	-	10	3
BCRM-3097	Corporate Accounting	C	50	30	10	10	3
AECE-3221	<sup>*</sup> Environmental Studies (Compulsory)	AC	100	60	20	20	3
SECP-3512	<sup>*</sup> Personality Development	AC	25	20	-	05	1
Total			350				

**C-Compulsory**

**AC-Audit Course**

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Semester IV							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCRL-4421 BCRL-4031 BCRL-4431	Punjabi (Compulsory) <sup>1</sup> Basic Punjabi <sup>2</sup> Punjab History & Culture	C	50	40	-	10	3
BCRL-4212	English (Compulsory)	C	50	40	-	10	3
BCRL-4093	Goods and Services Tax	C	50	40	-	10	3
BCRL-4094	Industrial Laws	C	50	40	-	10	3
BCRL-4095	Principles and Practices of Banking and Insurance	C	50	40	-	10	3
BCRL-4096	Cost Accounting	C	50	40	-	10	3
BCRS-4097	Seminar	S	50	-	50	-	-
SECS-4522	<sup>3</sup> Social Outreach	AC	25	-	25	-	-
Total			350				

**C-Compulsory**

**AC-Audit Course**

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<sup>3</sup> Marks of these papers will not be added in total marks and only grades will be provided.

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**Session 2020-21**

Semester V							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCRL-5421 BCRL-5031 BCRL-5431	Punjabi (Compulsory) <sup>1</sup> Basic Punjabi <sup>2</sup> Punjab History & Culture	C	50	40	-	10	3
BCRL-5212	English (Compulsory)	C	50	40	-	10	3
BCRL-5093	Management Accounting	C	50	40	-	10	3
BCRL-5094	Direct Tax Law	C	50	40	-	10	3
BCRL-5095	Auditing	C	50	40	-	10	3
BCRL-5096 Option – B(I)	Banking Services Management	C	50	40	-	10	3
BCRL-5097 Option- B(II)	Insurance Services Management	C	50	40	-	10	3
Total			350				



**SPECIALISATIONS:**

Any of the following groups each having two papers in Semester V can be chosen as specialization by the students.

**A) ACCOUNTING & FINANCE**

BCRL-5096 Option – A(I)	Contemporary Accounting	C	50	40	-	10	3
BCRL-5097 Option- A(II)	Financial Market Operations	C	50	40	-	10	3

**B) BANKING & INSURANCE**

BCRL-5096 Option – B(I)	Banking Services Management	C	50	40	-	10	3
BCRL-5097 Option- B(II)	Insurance Services Management	C	50	40	-	10	3

**C) COMPUTER APPLICATIONS & E-BUSINESS**

BCRL-5096 Option – C(I)	Computer Based Accounting	C	50	40	-	10	3
BCRL-5097 Option- C(II)	E-Commerce	C	50	40	-	10	3

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

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Semester VI							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCRL-6421 BCRL-6031 BCRL-6431	Punjabi (Compulsory) <sup>1</sup> Basic Punjabi <sup>2</sup> Punjab History & Culture	C	50	40	-	10	3
BCRL-6212	English (Compulsory)	C	50	40	-	10	3
BCRL-6093	Operations Research	C	50	40	-	10	3
BCRL-6094	Corporate Governance	C	50	40	-	10	3
BCRL-6095 Option B(I)	Foreign Exchange Management	C	50	40	-	10	3
BCRL-6096 Option B(II)	Risk Management and Insurance	C	50	40	-	10	3
BCRP-6097	Workshop	C	50	-	50	-	-
Total			350				

**Specialisations:**

Any of the following groups each having two papers in Semester VI can be chosen as specialization by the students.

**A.) Accounting & Finance**

BCRL-6095 Option A(I)	Portfolio Management	C	50	40	-	10	3
BCRL-6096 Option A(II)	Financial Services	C	50	40	-	10	3

**B.) Banking & Insurance**

BCRL-6095 Option B(I)	Foreign Exchange Management	C	50	40	-	10	3
BCRL-6096 Option B(II)	Risk Management and Insurance	C	50	40	-	10	3

**C.) COMPUTER APPLICATIONS & E-BUSINESS**

BCRL-6095 Option C(I)	Windows and Networking	C	50	40	-	10	3
BCRL-6096 Option C(II)	E-Marketing	C	50	40	-	10	3

**C-Compulsory**

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## **B.Com (Pass & Honours) Semester III–VI**

### **(Two Years Course)**

The students will have to select one of the following groups having four papers each, of which Paper–I shall be offered in B.Com. (Hons.) Semester–III , Paper II in B.Com. (Hons.) Semester–IV, Paper III in B.Com. (Hons.) Semester–V& Paper IV in B.Com. (Hons.) Semester– VI.

**Each paper shall carry 50 marks. Total Marks will be 200.**

### **GROUP A BANKING (Selected)**

GROUP B EXAMINATIONS (Selected)							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCRL-3628 Option A (I)	Banking and Financial System	C	50	40	-	10	3
BCRL-4628 Option A (II)	Electronic Banking and Risk Management	C	50	40	-	10	3
BCRL-5628 Option A (III)	Accounting for bankers	C	50	40	-	10	3
BCRL-6628 Option A (IV)	Bank Marketing	C	50	40	-	10	3



**SESSION 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**

**COURSE TITLE: PUNJABI (COMPULSORY)**  
**COURSE CODE-BCRL-1421**

**COURSE OUTCOMES:**

**CO1:** ਦੋ 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 ਮੁਲਾਂਕਣ 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 ਉਨ੍ਹਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

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

SESSION 2020-21  
**Bachelor of Commerce (Pass and Honours) Semester-I**

COURSE TITLE: PUNJABI (COMPULSORY)  
COURSE CODE-BCRL-1421

ਸਮਾਂ: 3 ਘੰਟੇ

Maximum Marks: 50  
Theory: 40  
CA: 10

ਪਾਠ ਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

ਯੂਨਿਟ-I

ਦੋ ਰੰਗ (ਕਵਿਤਾ ਭਾਗ) (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿਲੋਂ ਅਤੇ ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।

(ਕਵਿਤਾ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ\$ਸਾਰ)

8 ਅੰਕ

ਯੂਨਿਟ-II

ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿਧ ਹਸਤੀਆਂ (ਜੀਵਨੀ ਨੰ: 1 ਤੋਂ 9 ਤਕ)

(ਸੰਪਾ. ਪ੍ਰਿੰ. ਤੇਜਾ ਸਿੰਘ, ਹਰਨਾਮ ਸਿੰਘ ਸ਼ਾਮ), ਪੰਜਾਬੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।

(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ)

8 ਅੰਕ

ਯੂਨਿਟ-III

(ੳ) ਪੈਰਾ ਰਚਨਾ (ਤਿੰਨ ਵਿਚੋਂ ਇਕ)

(ਅ) ਪੈਰਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉਤਰ।

8 ਅੰਕ

ਯੂਨਿਟ-IV

(ੳ) ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਂਤ : ਪਰਿਭਾਸ਼ਾ ਤੇ ਉਚਾਰਨ ਅੰਗ

(ਅ) ਸਵਰ, ਵਿਅੰਜਨ

8 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 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 ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।





**SESSION 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**

**COURSE TITLE: BASIC PUNJABI**  
**(In lieu of Punjabi Compulsory)**

**COURSE CODE-BCRL-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।

SESSION 2020-21  
Bachelor of Commerce (Pass and Honours) Semester-I

COURSE TITLE: BASIC PUNJABI  
(In lieu of Punjabi Compulsory)

COURSE CODE-BCRL-1031

ਸਮਾਂ: 3 ਘੰਟੇ

Maximum Marks: 50  
Theory: 40  
CA: 10

ਪਾਠ ਕ੍ਰਮ

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, ਰਿਸ਼ਤੇਨਾਤੇ, 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 ।

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।

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL- 1431**  
**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 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 describe the emergence of earliest civilizations in: Indus Valley Civilization and Aryan Societies.

**CO2:** Identify and analyses the Buddhist, Jain and Hindu faith in the Punjab

**CO3:** Analyses the emergence of Early Aryans and Later Vedic Period, their Society, Culture, Polity and Economy

**CO4:** To make students understand the concepts of two faiths Jainism and Buddhism, its principles and their application and relevance in present times

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL- 1431**  
**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)**

**Examination Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**C A: 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. Physical features of the Punjab
2. Sources of the ancient history of Punjab

**Unit-II**

3. Harappan Civilization: social, economic and religious life of the Indus Valley People.
4. The Indo-Aryans: Original home

**Unit-III**

5. Social, Religious and Economic life during Early Vedic Age.
6. Social, Religious and Economic life during Later Vedic Age.

## UNIT-IV

7. Teachings of Buddhism
8. Teachings of Jainism

### **Suggested Readings**

- L. M Joshi (ed.), *History and Culture of the Punjab*, Art-I, Patiala, 1989 (3<sup>rd</sup> edition)
- L.M. Joshi and Fauja Singh (ed.), *History of Punjab*, Vol.I, Patiala 1977.
- Budha Parkash, *Glimpses of Ancient Punjab*, Patiala, 1983.
- B.N. Sharma, *Life in Northern India*, Delhi. 1966.
- Chopra, P.N., Puri, B.N., & Das, M.N.(1974). *A Social, Cultural & Economic History of India*, Vol. I, New Delhi: Macmillan India.

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester I**  
**Course Title: English (Compulsory)**  
**Course code: BCRL-1102**

**COURSE OUTCOMES:**

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

- CO 1:** appreciate the writings of various Indian and foreign story and prose writers and relate them to their socio-cultural milieu
- CO 2:** comprehend the meaning of texts and answer questions related to situations, episodes, themes and characters depicted in them
- CO 3:** understand fundamental grammatical rules governing tenses, the use of modal verbs and make correct usage in their language
- CO 4:** develop an understanding of translation of written text from Hindi/Punjabi to English
- CO 5:** independently write paragraphs on any given topic

**Session 2020-21**

**Bachelor of Commerce (Pass and Honours) Semester I**

**Course Title: English (Compulsory)**

**Course code: BCRL-1102**

**Examination Time: 3 Hrs**

**Max. Marks: 50**

**Theory: 40**

**CA: 10**

**Instructions for the Examiner:**

**The question paper will consist of 4 sections & distribution of marks will be as under:**

**Section A:** The question will be set from Unit I of the syllabus. Fifteen sentences will be set and the students would be required to attempt any ten. Each sentence will carry one mark.

**(1x10=10)**

**Section B:** Two questions will be set from Unit II of the syllabus. The students would be required to attempt one paragraph out of the given two topics (word limit 150 words). It will carry five marks. The second question will be based on translation. The students would be required to translate a paragraph from Hindi/Punjabi to English.

**(2x5=10)**

**Section C:** This section will be divided into two parts. Two questions will be set from Unit III of the syllabus. Part one will have one essay type question with internal choice carrying six marks (word limit 300 words). The students would be required to attempt any one. The second part will have three questions. The students would be required to attempt any two. Each question will carry two marks (50 words each).

**(6+2x2=10)**

**Section D:** This section will be divided into two parts. Two questions will be set from Unit IV of the syllabus. Part one will have one essay type question with internal choice carrying six marks (word limit 300 words). The students would be required to attempt any one. The second part will have three questions. The students would be required to attempt any two. Each question will carry two marks (50 words each).

**(6+2x2=10)**

**Unit I**

English Grammar in Use, 4<sup>th</sup> Edition by Raymond Murphy, CUP (Units: 1-37)

**Unit II**

Paragraph Writing and Translation of paragraph (from Hindi/Punjabi to English)

**Unit III**

*Tales of Life* (Guru Nanak Dev University, Amritsar): Stories at Sr. No. 1, 2, 3, 5, 6

**Unit IV**

*Prose for Young Learners*: Essays at Sr. No. 1, 2, 3, 5, 6

**Texts Prescribed:**

1. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP
2. *Tales of Life* (Guru Nanak Dev University, Amritsar)
3. *Prose for Young Learners* (Guru Nanak Dev University, Amritsar)





**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL-1093**  
**Course Title: Financial Accounting**

**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: describe the role, functions and limitations of financial accounting.
- CO3: explain various accounting concepts and conventions including IFRS (International Financial Reporting Standards).
- CO4: prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).
- CO5: gain indepth knowledge of preparing Consignment accounts in the books of consignor and consignee.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL -1093**  
**Course Title: Financial Accounting**

**Examination Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**CA: 10**

**Instructions to Paper Setter:** Eight questions of equal marks (8 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.

**Unit-I**

**Introduction** –Nature of financial Accounting–scope–objects–limitations–Accounting concepts and conventions

**Conceptual Frame Work** for preparation and presentation of financial statements–Capital, Revenue and deferred revenue expenditure – Capital and revenue receipts

**Unit-II**

**Final Accounts of Sole Proprietor**

**Voyage Accounts**– Meaning, accounting treatment in case of complete voyage & incomplete voyage.

**Unit-III**

**Joint Venture** – Meaning, types, determination of profits under different methods.

**Consignment Accounts**–Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee

**Unit-IV**

**Departmental Accounts** – Meaning–Objects–Advantages–Accounting procedure–Allocation of expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.

**Branch Accounts** –Features–Objects–Types of branches–Dependent branches–Account Systems –Stock and Debtors System –Independent branch –Features – Preparation of Consolidated Profit and Loss Account and Balance sheet

**Suggested Readings:**

1. Maheshwari, S.N. and Maheshwari, S.K., “*Financial Accounting*”, 2009, Vikas Publishing House, New Delhi.
2. Narayanswami, R., “*Financial Accounting: A Managerial Perspective*”, 3<sup>rd</sup>
3. 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*”, 2<sup>nd</sup> Edition, 2007, Tata McGraw Hill.

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

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL-1094**  
**Course Title: Business Organisation**

**Course Outcomes:**

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

- CO1: understand the nature of business activities and the environment within which they operate and function.
- CO2: develop an understanding of business activities in the modern world.
- CO3: learn the theoretical and practical aspects of operating various types of business organisations.
- CO4: develop an awareness of the changing and integrated nature of business problems and an ability to explore and deal with these problems.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL-1094**  
**Course Title: Business Organisation**

**Examination Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**CA: 10**

**Instructions to Paper Setter:** Eight questions of equal marks (8 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.

**Unit-I**

Business: Meaning and types – profession – meaning and importance of business organization.  
Social Responsibilities of Business – Business Ethics.

**Unit-II**

Forum of Business organization – sole trader – partnership – joint Hindu family – joint stock companies – co-operative societies – public utilities and public enterprises.  
Public Sector vs. Private sector

**Unit-III**

Location of industry – factors influencing location – size of industry – optimum firm – advantages of large – scale operation – limitation of small scale operation – Industrial estates – District Industries Centres.

**Unit-IV**

Stock Exchange – Function – Types – Working – Regulation of Stock Exchange in India.  
Business Combination – Causes – Types – Effects of Combination in India.  
Trade association – Chamber of commerce – Function – Objectives Working in – India.

**Suggested Readings:**

1. Bhusan, Y.K. "*Fundamentals of Business Organisation and Management*", 1980, Sultan Chand & Sons, New Delhi.
2. Tulsian, P.C. and Pandey V., "*Business Organisation and Management*", 2009, Pearson Education, New Delhi
3. Talloo, T.J., "*Business Organisation and Management*", 2008, Tata McGraw Hill Company, New Delhi
4. Basu, C.R., "*Business Organisation and Management*", 2010, Tata McGraw Hill Company, New Delhi
5. Singla, R.K., "*Business Organisation & Management*", 2011, VK (India) Enterprises, New Delhi.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL -1095**  
**Course Title: Business Communication**

**Course Outcomes:**

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

- CO1: acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.
- CO2: learn effective business writing and business communication.
- CO3: develop and deliver effective presentations.
- CO4: acquire interpersonal communication skills that maximise team effectiveness.
- CO5: write job interview and application letters and how to prepare for an interview.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL -1095**  
**Course Title: Business Communication**

**Examination Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**CA: 10**

**Instructions to Paper Setter:** Eight questions of equal marks (8 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.

<b>Unit-I</b>
<b>Business Communication</b> – Meaning & Importance, Communication purpose, process, elements, barriers to communication and conditions for successful communication. Forms of Communication, basic models of communication, 7C's of effective business communication. <b>Organizational Communication:</b> Importance of Communication in Management, Formal and Informal Communication, Internal and external communication
<b>Unit-II</b>
<b>Presentation Skills:</b> Presentation on any chosen topic, Oral presentations, Principles of oral presentations, factors affecting presentations. <b>Business Etiquette:</b> Understanding etiquette, Cross-cultural etiquette, Business manners. Business to business etiquette.
<b>Unit-III</b>
<b>Internal Correspondence:</b> Memos, Circulars, Notices, Office Orders. <b>Correspondence with banks:</b> Regarding overdrafts, Cash credits, Loans. Drafting of sales letters, Circulars, Preparation of sales reports, <b>Customers' Correspondence:</b> Complaints, Regarding dues, follow up letters.
<b>Unit-IV</b>
Preparation of resume, Difference between Resume, Bio-Data & C.V. Job application, Drafting of interview letters, call letters, final appointment orders. Employment Communication: Group Discussions- understanding about group discussions, ways to form groups, present arguments and ways to defend; Interviews- How to face an interview. Article writing



**Suggested Readings:**

1. Taylor, S. and Chandra, V., “Communication for Business: A Practical Approach”, Fourth Edition, 2011, Pearson Education.
2. Bovee, C. and Thill, J., “Business Communication Today”, 2011, Prentice Hall.
3. Sethi, A and Adhikari, B. “Business Communication”, 2009, McGraw Hill Education.
4. Kaul, A., “Business Communication”, 2004, Prentice Hall of India, New Delhi.
5. Dulek, R. and Fielden, J., “Principles of Business Communication”, 1990, Macmillan Publishing Co., New York.
6. Rodriques M.V., (2003), “Effective Business Communication”, 13<sup>th</sup> Edition.
7. Doshi S.R., (2008), “Business Communication & Management–Methods & Techniques”.
8. Herata. A. Murphy, Charles E. Peck, (1981), 3<sup>rd</sup> Edition, “Effective Business Communication”, Tata McGraw Hill Publishing Co. Ltd.

**Note: The latest Editions of the books should be followed.**

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL -1176**  
**Course Title: Business Statistics**

**Course Outcomes:**

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

CO1: learn the basic statistical analysis techniques and their applications in commerce.

CO2: understand the some basic techniques of time series analysis and introductory applications of probability.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL -1176**  
**Course Title: Business Statistics**

**Time: 3 Hours**

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

**Instructions for the Paper Setter:**

Two questions, each carrying 16 marks, from each of 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**

**Definition,** Meaning, Functions Scope and Limitations of Statistics.

**Measures of Central Tendency:** Types of averages–Arithmetic Mean (Simple and Weighted), Median and Mode.

**Unit-II**

**Measures of Dispersion:** Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation.

**Simple Correlation and Regression:** Meaning, Types, Karl Pearsons & Rank Correlation (Excluding grouped data), Probable error and Standard error.

**Unit-III**

**Index Numbers:** Meaning and importance, Methods of construction of Index Numbers: Weighted and unweighted; Simple Aggregative Method, Simple Average of Price Relative Method, Weighted index method: Laspeyres method, Pasche's method and Fisher's Ideal method including Time and Factor Reversal tests, Consumer Price Index.

**Unit-IV**

**Time Series Analysis:** Components, Estimation of Trends (Graphical method, Semi Average Method, Moving Averages method and Method of Least Squares for linear path).

**Probability:** Conceptual meaning and definition of probability, Theorems of Probability– addition and multiplication theorem of probability and concept of conditional probability (simple applications)

**Suggested Readings:**

1. Chandan, J.S., '*Statistics for Business and Economics*', Ist Edition, (1998), Vikas Publishing House Pvt. Ltd.
2. Gupta S. C, '*Fundamentals of Statistics*', Himalayan Publishing House, Delhi.
3. Gupta S. P. (2011), '*Statistical Methods*', S. Chand Publications, New Delhi.
4. Siegel, Andrew F, '*Practical Business Statistics*'. International Edition, McGraw Hill Irwin.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL -1127**  
**Course Title: Computer Fundamentals**

**COURSE OUTCOMES:**

After passing this course the student will be able to:

**CO1:** understand the basic knowledge of computer and its uses.

**CO2:** gain knowledge about office tools like word processing, spreadsheets, etc.

**CO3:** learn basic word processing skills such as text input formatting, editing, cut, copy, paste, spell check, margin, printing, charts etc.

**CO4:** use spreadsheet application for data organization and manipulation.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL -1127**  
**Course Title: Computer Fundamentals**

**Examination Time: (3+3) Hours**

**Max. Marks: 50**  
**Theory: 25**  
**Practical: 15**  
**CA: 10**

**Instructions for Paper Setter –**

Eight questions of equal marks (5 marks each) are to 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 divided 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**

**Introduction:** Computer as System, Features, Computer Memory –Primary (RAM & ROM) and Secondary (Hard Disk, CD, DVD), Storage Devices (Magnetic and Optical).

**Computer Applications:** Data Processing, Information Processing, Commercial, Office Automation, Industry, Healthcare, Education, Graphics and Multimedia

**UNIT-II**

**Microsoft Word:** Introduction to word, features, Parts of window of word (Title bar, menu bar, ribbon, office button, status bar, and ruler), creation of new documents, opening document, insert a document into another document. Page setup, margins, gutters, font properties, Alignment, page breaks, header and footer, deleting, moving, replace, editing text in document, saving a document, spell checker, printing a document.

**UNIT-III**

**Microsoft Word:** Creating a table, entering and editing text in tables, changing format of table, height, width of row/column, adding and deleting rows/columns, adding picture and shapes, page colors and watermarks, borders, shading, templates, wizards and mail merge

**Microsoft Excel:** Introduction to worksheet, features, creating a new workbook, manual math formulas (average, count, etc.), use “cell references” with formulas.

**UNIT IV**

**Microsoft Excel:** Creation of graphs, editing it and formatting, adding/deleting/moving the text in worksheet, linking different sheets, sorting the data, filtering the data (auto and advance filters), What-if analysis, open an already existing workbook, saving workbook, printing a worksheet, closing the workbook.

**References/Textbooks:**

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. V. Rajaraman, Neeharika Adabala, Fundamentals of Computers, PHI Learning, 2015.
5. P.K. Sinha, Computer Fundamentals, BPB Publications, 2004.
6. Peter Norton, Peter Norton's Computing Fundamentals, McGraw-Hill Technology Education, 2006.
7. R. Parameswaran, Computer Applications in Business, S Chand & Company, 2010.

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

SESSION 2020-21  
**Bachelor of Commerce (Pass and Honours) Semester-II**

**COURSE TITLE: 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 ਮੁਲਾਂਕਣ 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 2020-21  
**Bachelor of Commerce (Pass and Honours) Semester-II**

**COURSE TITLE: PUNJABI (COMPULSORY)**  
**COURSE CODE-BARL/BSML/BSNL/BCSL/BECL/BCRL/ BBRL-2421**

ਸਮਾਂ: 3 ਘੰਟੇ

Maximum Marks: 50

Theory: 40  
CA: 10

ਪਾਠ ਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

**ਯੂਨਿਟ-I**

ਦੋ ਰੰਗ (ਕਹਾਣੀ ਭਾਗ) (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿਲੋਂ ਅਤੇ ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਵਿਸ਼ਾ-ਵਸਤੂ\$ਸਾਰ) 8 ਅੰਕ

**ਯੂਨਿਟ-II**

ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿੱਧ ਹਸਤੀਆਂ (ਜੀਵਨੀ ਨੰ: 10 ਤੋਂ 18 ਤਕ) (ਸੰਪਾ. ਪ੍ਰਿੰ. ਤੇਜਾ ਸਿੰਘ, ਹਰਨਾਮ ਸਿੰਘ ਸ਼ਾਮ),  
ਪੰਜਾਬੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਵਿਸ਼ਾ/ਸਾਰ) 8 ਅੰਕ

**ਯੂਨਿਟ-III**

(ੳ) ਸ਼ਬਦ ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ : ਪਰਿਭਾਸ਼ਾ, ਮੁੱਢਲੇ ਸੰਕਲਪ।  
(ਅ) ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ 8 ਅੰਕ

**ਯੂਨਿਟ-IV**

(ੳ) ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ  
(ਅ) ਮੁਹਾਵਰੇ 8 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 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 ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।



SESSION 2020-21  
**Bachelor of Commerce (Pass and Honours) Semester-II**

**COURSE TITLE: 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: ਸੰਖੇਪ ਰਚਨਾ ਕਰਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਆਪਣੀ ਗੱਲ ਨੂੰ ਸੰਖੇਪ ਵਿਚ ਕਹਿਣ ਦੀ ਜਾਚ ਸਿੱਖਣਗੇ ਅਤੇ ਇਹ ਦਿਮਾਗੀ ਕਸਰਤ ਵਿਚ ਸਹਾਈ ਹੋਵੇਗੀ।
- CO9:ਘਰੇਲੂ ਅਤੇ ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ ਲਿਖਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇਸ ਕਲਾ ਵਿਚ ਨਿਪੁੰਨ ਕਰਨਾ ਹੈ।
- CO10: ਮੁਹਾਵਰਿਆਂ ਦੀ ਵਰਤੋਂ ਨਾਲ ਗੱਲਬਾਤ ਵਿਚ ਪਰਪੱਕਤਾ ਆਉਂਦੀ ਹੈ। ਇਹ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਗੱਲਬਾਤ ਵਿਚ ਨਿਖਾਰ ਲਿਆਉਣ ਦਾ ਕੰਮ ਕਰਨਗੇ।

SESSION 2020-21  
**Bachelor of Commerce (Pass and Honours) Semester-II**  
**COURSE TITLE: BASIC PUNJABI**  
**( In lieu of Punjabi Compulsory)**  
**COURSE CODE:BCRL-2031**

ਸਮਾਂ: 3 ਘੰਟੇ

Maximum Marks: 50

Theory : 40

CA : 10

ਪਾਠ ਕ੍ਰਮ

ਯੂਨਿਟ-I

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

ਯੂਨਿਟ-II

ਪੰਜਾਬੀ ਵਾਕ ਬਣਤਰ : ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ  
(ੳ) ਸਾਧਾਰਨ ਵਾਕ, ਸੰਯੁਕਤ ਵਾਕ ਅਤੇ ਮਿਸ਼ਰਤ ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ)  
(ਅ) ਬਿਆਨੀਆ ਵਾਕ, ਪ੍ਰਸ਼ਨਵਾਚਕ ਵਾਕ ਅਤੇ ਹੁਕਮੀ ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ)

08 ਅੰਕ

ਯੂਨਿਟ-III

ਪੈਰਾ ਰਚਨਾ  
ਸੰਖੇਪ ਰਚਨਾ

08 ਅੰਕ

ਯੂਨਿਟ-IV

ਚਿੱਠੀ ਪੱਤਰ (ਘਰੇਲੂ ਅਤੇ ਦਫ਼ਤਰੀ)  
ਮੁਹਾਵਰੇ

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 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 ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-II**  
**Course Code: BCRL- 2431**  
**Course Title: Punjab History and Culture (C. 320 to 1000 B.C.)**  
**(Special paper in lieu of Punjabi Compulsory)**  
**(For those students who are not domicile of Punjab)**

## **COURSE OUTCOMES**

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

**CO 1:** Analyse the emergence of Mauryan, Gupta empires during the classical age in India

**CO 2:** To understand the various factors leading to rise and fall of empires and emergence of new dynasties and their Culture, society, administration, polity and religion specifically of Kushans and Vardhanas in the Punjab

**CO 3:** Students will be adept in constructing original historical argument based on primary source material research

**CO 4:** To have an insight on the existing Literature of this period and understand the past developments in the light of present scenario.

**CO 5:** To enable students to have thorough insight into the various forms/styles of Architecture and synthesis of Indo - Muslim Art and Architecture in Punjab

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-II**  
**Course Code: BCRL- 2431**  
**Course Title: Punjab History and Culture (C. 320 to 1000 B.C.)**  
**(Special paper in lieu of Punjabi Compulsory)**  
**(For those students who are not domicile of Punjab)**

**Examination Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**CA: 10**

**Instructions for the Paper Setter:**

- 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. Alexander's Invasion's **and Impact**
2. Administration of Chandragupta Maurya and Ashoka.

**Unit-II**

3. The Kushans: Gandhar School of Art .
4. Gupta Empire: Golden period (**Science , Art and Literature**)

**Unit-III**

5. The Punjab under the Harshvardhana
6. Socio-cultural History of Punjab from **7<sup>th</sup> to 1000 A.D.**

**UNIT IV**

7. Development of Languages and Education with Special reference to Taxila
8. Development to Art and Architecture

## **Suggested Readings**

1. L. M Joshi (ed), *History and Culture of the Punjab*, Art-I, Punjabi University, Patiala, 1989 (3<sup>rd</sup> edition)
2. L.M. Joshi and Fauja Singh (ed.), *History of Punjab* , Vol.I, Punjabi University, Patiala, 1977.
3. Budha Parkash, *Glimpses of Ancient Punjab*, Patiala, 1983.
4. B.N. Sharma: *Life in Northern India*, Delhi. 1966.

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-II**  
**Course Title: ENGLISH (COMPULSORY)**  
**Course Code: BCRL-2212**

## **COURSE OUTCOMES**

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

- CO 1:** appreciate the writings of various Indian and foreign story and prose writers and relate them to their socio-cultural milieu
- CO 2:** comprehend the meaning of texts and answer questions related to situations, episodes, themes and characters depicted in them
- CO 3:** change the narration and voice of sentences after understanding fundamental grammatical rules governing them
- CO 4:** enrich their vocabulary and use new words in their spoken and written language
- CO 5:** independently write personal letters to their family and friends on various issues

Session 2020-21  
**Bachelor of Commerce (Pass and Honours) Semester-II**  
Course Title: ENGLISH (COMPULSORY)  
Course Code: BCRL-2212

**Examination Time: 3 Hrs**

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

**Instructions for the Examiner:**

**The question paper will consist of 4 sections & distribution of marks will be as under:**

**Section A:** The question will be set from Unit I of the syllabus. Fifteen sentences will be set and the students would be required to attempt any ten. Each sentence will carry one mark.

**(10x1=10)**

**Section B:** Two questions will be set from Unit II of the syllabus. The students would be required to attempt one personal letter out of the given two. It will carry five marks (word limit 150 words). The second question will be based on vocabulary. The students would be required to write Antonyms or Synonyms for given words choosing any 5 out of 8 and each carrying one mark.

**(2x5=10)**

**Section C:** This section will be divided into two parts. Two questions will be set from Unit III of the syllabus. Part one will have one essay type question with internal choice carrying six marks (word limit 300 words). The students would be required to attempt any one. The second part will have three questions. The students would be required to attempt any two. Each question will carry two marks (50 words each).

**(6+2x2=10)**

**Section D:** This section will be divided into two parts. Two questions will be set from Unit IV of the syllabus. Part one will have one essay type question with internal choice carrying six marks (word limit 300 words). The students would be required to attempt any one. The second part will have three questions. The students would be required to attempt any two. Each question will carry two marks (50 words each).

**(6+2x2=10)**

**Unit I**

*English Grammar in Use*, 4<sup>th</sup> Edition by Raymond Murphy, CUP (Units: 42-52, 69-81)

**Unit II**

Personal letter Writing and *The Students' Companion* (Section 9: Antonyms and Synonyms)

**Unit III**

*Tales of Life* (Guru Nanak Dev University, Amritsar): Stories at Sr. No. 7, 9, 10, 11, 12

**Unit IV**

*Prose for Young Learners*: Essays at Sr. No. 7,8, 9, 10, 11

**Texts Prescribed:**

1. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP
2. *The Students' Companion* by Wilfred D. Best
3. *Tales of Life* (Guru Nanak Dev University, Amritsar)
4. *Prose for Young Learners* (Guru Nanak Dev University, Amritsar)

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-II**  
**Course Code: BCRL- 2093**  
**Course Title: Functional Management**

**Course Outcomes:**

After the successful completion of this course, students will be able to – CO1: develop an understanding of business and management principles.

CO2: identify and evaluate social responsibility and ethical issues involved in business situations.

CO3: know the recruitment and selection procedures adopted by business organizations.

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



**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-II**

**Course Code: BCRL- 2093**  
**Course Title: Functional Management**

**Examination Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**CA: 10**

**Instructions for the Paper Setter**

Eight questions of equal marks (8 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.

**UNIT-I**

Management: Introduction—Meaning, nature and characteristics of Management—Scope and functional areas of management – Management as a science, art or profession – Management & Administration – Principles of management – Social responsibility of Management and Ethics.

**UNIT-II**

Personnel Management: Meaning, Significance & Functions, Recruitment, Selection and training. Job Evaluation and Merit Rating, Worker's participation in Management

**UNIT-III**

Marketing Management: Concept of Marketing, Functions of Marketing, Marketing Research— Meaning and Techniques Advertising and Salesmanship.

**UNIT-IV**

Strategic Management: Meaning, Need, Importance, Process and Role of C.E.O. (Chief Executive Officer) in Strategic Management, Production Management: Functions, Production Planning and Control, Quality Control.

**Suggested Readings:**

1. Stoner, J. Freeman, R. & Gilbert, D., "Management", 1995, Prentice Hall of India.
2. Koontz, H., "Principles of Management (Ascent Series)", 2004, Tata McGraw Hill Publishing.
3. Robbins, S.P. and Coulter, M., "Management", 9th Edition, 2008, Prentice Hall of India.
4. Robbins S.P. & Decenzo D., "Fundamentals of Management: Essential Concepts and Applications", Third Edition, 2001, Pearson Education.
5. Weihrich, H. and koontz, H., "Essentials of Management: An International Perspective", 2009, Tata McGraw Hill, New Delhi.

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

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester –II**  
**Course Code: BCRL-2094**  
**Course Title: Commercial Laws**

**Course Outcomes:**

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

CO1: demonstrate the relationship between law and economic activity by developing an awareness of legal principles involved in economic relationships and business transactions.

CO2: have an indepth knowledge of provisions governing Indian Contract Act and Contract of Sale of goods Act.

CO3: familiarize with provisions regarding Limited Liability Partnership Act and Consumer Protection Act.

CO4: develop and enhance their analytical thinking and logical reasoning for decision making.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester –II**  
**Course Code: BCRL-2094**  
**Course Title: Commercial Laws**

**Examination Time: 3 Hours**

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

**Instructions to Paper Setter:** Eight questions of equal marks (8 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.

**Unit-I**

**The Indian Contract Act, 1872**

Contract – Meaning, Characteristics and kinds, Essentials of valid contract – Offer and acceptance, consideration, contractual capacity, free consent. Discharge of contract –Modes of discharge, Breach of Contracts and its remedies.

**Unit-II**

Contract of Indemnity and Guarantee

Contract of Bailment & Pledge, Contract of Agency

**Unit-III**

**The Sale of Goods Act, 1930**

Contract of sale, meaning and difference between sale and agreement to sell., Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

**Unit-IV**

**Consumer Protection Act:** Definitions, objectives, redressal machineries.

**The Limited Liability Partnership Act, 2008**

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners, Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion to LLP, Winding Up and Dissolution.

**Suggested Readings:**

1. Singh, A., “*Principles of Mercantile Law*”, (2011), Eastern Book Co.
2. Tulsian, P. C., “*Business Laws*”, 2<sup>nd</sup> Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., “*Business Law*”, 5<sup>th</sup> Edition (2009), Vikas Publishing, House (P) Ltd.
4. Maheshwari&Maheshwari, “*Business Law*”, National Publishing House, New Delhi.
5. Chadha, P. R., “*Business Law*” Galgotia Publishing Company, New Delhi.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester – II**  
**Course Code: BCRL–2175**  
**Course Title: Business Economics**

**Course Outcomes:**

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

**CO1:** understand the core concepts of utility, equilibrium & market structure.

**CO2:** understand different concepts of cost structure of a firm in short run and long run.

**CO3:** understand the production decisions of a producer in the context of inputs and different market structures.

**CO4:** understand the concept of national income and its methods .

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester – II**  
**Course Code: BCRL–2175**  
**Course Title: Business Economics**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**CA: 10**

**Instructions for the Paper Setter:**

Two questions, each carrying 8 marks, from each of 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**

**Theory of Demand:** Meaning of demand and its types, law of demand, price elasticity of demand and its measurement.

**Consumer's Behaviour:** Utility approach: Brief outline of law of diminishing marginal utility and law of equi-marginal utility.

**Indifference Curve Approach:** Meaning, properties, price, income and substitution effect, Revealed Preference Approach.

**Unit-II**

**Theory of Production:** Law of variable proportions and Law of returns to scale, Traditional and Modern Theory of Costs (Short run and long run).

**Revenue:** Average revenue, Marginal revenue and Total revenue. Relationship between average revenue and marginal revenue and Elasticity of demand.

**Unit-III**

**Perfect Competition:** Meaning, features, price and output determination of firm and industry.

**Monopoly:** Meaning, features, price and output determination and pricediscrimination.

**Monopolistic Competition:** Meaning, features, price and output determination.

**Unit-IV**

**National Income:** Definition and Importance of National Income. Gross and Net Domestic Product; Personal Income and Disposable Income. Measurement of National Income: Income, Output and Expenditure Method, Problems in measurement of National Income particularly in underdeveloped countries.

**Consumption:** Meaning, determinants (subjective and objective) and importance. Keynes' Psychological law of consumption.

**Suggested Readings:**

1. Dwivedi, D.N., "Managerial Economics", 7th Edition, Vikas Publication.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-II**  
**Course Code: BCRM-2096**  
**Course Title: Advanced Financial Accounting**

**Course Outcomes:**

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

CO1: apply accounting techniques and methods for preparing accounts relating to admission, retirement and death of a partner. They will also be able to prepare accounts under dissolution of partnership.

CO2: calculate depreciation and carry accounting treatment under straight line method and written down value method.

CO3: understand the concept and difference between Hire purchase and Installment payment system.

CO4: distinguish between reserve and provision.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-II**  
**Course Code: BCRM-2096**  
**Course Title: Advanced Financial Accounting**

**Examination Time: 3 Hours**

**Max. Marks: 50**  
**Theory: 30**  
**Practical: 10**  
**CA:10**

**Instructions for the paper setter:** Eight questions of equal marks (6 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.

**Unit-I**

**Depreciation – Provisions and Reserves:** Depreciation: Meaning–Causes–Objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation: Straight line method – Diminishing Balance Method.

**Provisions and Reserves:** Reserve Fund - Different Types of Provisions and Reserves.

**Unit-II**

**Accounts from Incomplete Records – Hire Purchase and Instalment Purchase System:** Single Entry: Features – Books and Accounts maintained – Recording of transactions – Ascertainment of Profit (Statement of Affairs method only). **Hire Purchase System:** Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession. **Instalment Purchase System:** Difference between Hire purchase and Instalment Purchase Systems – Accounting Treatment in the books of Purchaser and Vendor.

**Unit-III**

**Partnership Accounts:** Legal provisions in the absence of Partnership Deed Fluctuating Capitals – Preparation of final accounts Treatment of Goodwill and Admission of a partner, accounting treatment of Retirement and Death of a Partner – Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation).

**Unit-IV**

**Dissolution of Partnership Firms:** Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company)



## **Practical**

### **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.

**Instructions for Practical Examiner:** Question paper is to be set on the spot by the Internal Examiner. Two copies of the same should be submitted for the record to COE Office, Kanya Maha Vidyalaya, Jalandhar

#### **Suggested Readings:**

1. Maheshwari, S.N. and Maheshwari, S.K., “Financial Accounting”, 2009, Vikas Publishing House, New Delhi.
2. Narayanswami, R., “Financial Accounting: A Managerial Perspective”, 3rd Edition, 2008, Prentice Hall of India, New Delhi.
3. Mukherjee, A. and Hanif, M., “Financial Accounting”, 1st Edition, 2003, Tata McGraw Hill.
4. Ramchandran, N. and Kakani, R.K., “Financial Accounting for Management”, 2nd Edition, 2007, Tata McGraw Hill.

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester -II**  
**Course Title: Seminar**  
**Course Code – BCRS:2097**

**Max. Marks: 50**

**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 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester -II**  
**Course Title: Seminar**  
**Course Code – BCRS:2097**

**Max. Marks: 50**

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

**SESSION 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-III**  
**Course Title: 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 ਸ਼ਾਮਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਇਕਾਂਗੀ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਇਸ ਸਾਹਿਤ ਰੂਪ ਨਾਲ 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 ਉਨ੍ਹਾਂ 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 2020-21  
**Bachelor of Commerce (Pass and Honours) Semester-III**  
Course Title: Punjabi (Compulsory)  
Course Code: BCRL-3421

ਸਮਾਂ : 3 ਘੰਟੇ

Maximum Marks: 50  
Theory: 40  
CA: 10

ਪਾਠ ਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

**ਯੂਨਿਟ-I**

ਚੋਣਵੇ ਪੰਜਾਬੀ ਨਿਬੰਧ ( ਜੋਗਿੰਦਰ ਸਿੰਘ ਪੁਆਰ, ਪਰਮਜੀਤ ਸਿੰਘ ਸਿੱਧੂ), ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।

ਘਰ ਦਾ ਪਿਆਰ, ਉਮਰ ਲੰਮੀ ਹੋ ਸਕਦੀ ਹੈ, ਅੱਥਰੂ, ਪੁਰਾਣਾ ਪੰਜਾਬ, ਇੰਗਲੈਂਡ ਦਾ ਸੋਗੀ ਸੋਮਵਾਰ, ਖਿਡਾਰੀਆਂ ਦੇ ਵਹਿਮ। (ਪਾਠਕ੍ਰਮ ਦਾ ਹਿੱਸਾ ਹਨ)  
(ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ) 8 ਅੰਕ

**ਯੂਨਿਟ-II**

ਸਮਾਂ ਮੰਗ ਕਰਦਾ ਹੈ (ਇਕਾਂਗੀ ਸੰਗ੍ਰਹਿ) (ਸੰਪਾ. ਕੇਵਲ ਧਾਲੀਵਾਲ) ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ। (ਵਿਸ਼ਾ ਵਸਤੂ /ਸਾਰ) 8 ਅੰਕ

**ਯੂਨਿਟ-III**

(ੳ) ਸੰਖੇਪ ਰਚਨਾ (ਪ੍ਰੈਸੀ)

(ਅ) ਲੇਖ ਰਚਨਾ

8 ਅੰਕ

**ਯੂਨਿਟ-IV**

ਮੂਲ ਵਿਆਕਰਣਕ ਇਕਾਈਆਂ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵੰਨਗੀਆਂ (ਭਾਵੇਂਸ਼, ਸ਼ਬਦ, ਵਾਕਾਂਸ਼, ਉਪਵਾਕ ਅਤੇ ਵਾਕ) 8 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 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 ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

**SESSION 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-III**  
**COURSE TITLE: BASIC PUNJABI**  
**( In lieu of Punjabi Compulsory)**  
**COURSE CODE:BCRL-3031**

**Course outcomes**

CO1:ਵਿਆਕਰਣਕ ਇਕਾਈਆਂ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਦਾ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ-ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਅਤੇ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਨੂੰ ਸਿਖਾਉਣ ਦੀ ਪ੍ਰਕਿਰਿਆ ਵਿਚ ਪਾ ਕੇ ਇਕ ਹੋਰ ਭਾਸ਼ਾ ਸਿੱਖਣ ਦੇ ਮੌਕੇ ਪ੍ਰਦਾਨ ਕਰਨਾ ਹੈ।

CO2:ਪੈਰਾ ਰਚਨਾ ਦੇਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨ੍ਹਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

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

CO4:ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰਿਆਂ ਦੀ ਵਰਤੋਂ ਨਾਲ ਗੱਲਬਾਤ ਵਿਚ ਪਰਪੱਕਤਾ ਆਉਂਦੀ ਹੈ। ਇਹ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਗੱਲਬਾਤ ਵਿਚ ਨਿਖਾਰ ਲਿਆਉਣ ਦਾ ਕੰਮ ਕਰਨਗੇ।

CO5: ਪੈਰਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ ਦੇਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨ੍ਹਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO6:ਸੰਖੇਪ ਰਚਨਾ ਕਰਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਆਪਣੀ ਗੱਲ ਨੂੰ ਸੰਖੇਪ ਵਿਚ ਕਹਿਣ ਦੀ ਜਾਚ ਸਿੱਖਣਗੇ ਅਤੇ ਇਹ ਦਿਮਾਗੀ ਕਸਰਤ ਵਿਚ ਸਹਾਈ ਹੋਵੇਗੀ।

SESSION 2020-21  
**Bachelor of Commerce (Pass and Honours) Semester-III**  
**COURSE TITLE: BASIC PUNJABI**  
**( In lieu of Punjabi Compulsory)**  
**COURSE CODE:BCRL-3031**

ਸਮਾਂ: 3 ਘੰਟੇ

Maximum Marks: 50

Theory : 40

CA : 10

ਪਾਠ ਕ੍ਰਮ

ਯੂਨਿਟ-I

ਵਿਆਕਰਣਕ ਇਕਾਈਆਂ ਦੀ ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ; ਵਾਕਾਂਸ਼, ਉਪਵਾਕ ਅਤੇ ਵਾਕ

ਯੂਨਿਟ-II

ਪ੍ਰਕਾਰਜੀ ਪੰਜਾਬੀ : ਪੈਰ੍ਹਾ ਰਚਨਾ, ਚਿੱਠੀ ਪੱਤਰ

ਯੂਨਿਟ-III

I. ਅਖਾਣ

II. ਮੁਹਾਵਰੇ

ਯੂਨਿਟ-IV

I. ਪੈਰ੍ਹਾ ਅਧਾਰਿਤ ਪ੍ਰਸ਼ਨ

II. ਸੰਖੇਪ ਰਚਨਾ

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





**SESSION 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-III**

**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**

**Course Outcomes:**

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:** To be able to construct original historical arguments using a blend of primary and secondary source material

**CO 2:** To be able to demonstrate the significance of historical topics with reference to broader historical context and their contemporary relevance

**CO 3:** Students will develop an ability to convey verbally their historical knowledge

**CO 4:** Students will develop skills in critical thinking and reading

**CO 5:** To discuss, understand and evaluate causes and results of the conflict with Mughals

SESSION 2020-21  
**Bachelor of Commerce (Pass and Honours) Semester-III**  
**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**

**Examination Time: 3 Hours**

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

**Instructions for the Paper Setters**

5. Question paper shall consist of four Units
6. Examiner shall set 8 questions in all by selecting **Two Questions** of equal marks from each Unit.
7. 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**.
8. Each question will carry 8 marks

**Unit -1.**

1. Society and Culture of Punjab during Turko - Afghan Rule
2. The Punjab under the Mughals

**Unit-II:**

3. **Bhakti Movement and Impact on Society of Punjab**
4. Sufism in Punjab

**Unit-III:**

5. Guru Nanak: Early Life and Teachings
6. Concept of **Sangat, and Pangat**

**Unit-IV:**

7. Contribution of Guru Angad Dev, Guru Amar Das and Guru Ram Das
8. Guru Arjun Dev and Compilation of Adi Granth

**Suggested Readings:**

- Chopra, P. N., Puri, B.N., & Das. M.N. (1974). A Social, Cultural and Economic History of India, Vol. II. New Delhi : Macmillan India.
- Grewal, J.S. (1994) The Sikhs of the Punjab, Cambridge University Press, New Delhi.
- Singh, Fauja (1972), A History of the Sikhs, Vol. II, I. Patiala: Punjabi University.
- Singh, Khuswant (2011). A History of Sikhs- Vol. I (1469-1839), New Delhi: Oxford University Press.

**SESSION 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-III**  
**COURSE TITLE: ENGLISH (COMPULSORY)**  
**COURSE CODE: BCRL-3212**

**COURSE OUTCOMES**

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

- CO 1:** 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
- CO 2:** comprehend the basics of grammatical rules governing relative clauses, adjectives, adverbs, conjunctions and prepositions
- CO 3:** enhance their reading and analysing power of texts through guided reading
- CO 4:** enrich their vocabulary and use new words in their spoken and written language
- CO 5:** develop skills to write an essay on a given topic.

SESSION 2020-21  
**Bachelor of Commerce (Pass and Honours) Semester-III**  
**COURSE TITLE: ENGLISH (COMPULSORY)**  
**COURSE CODE: BCRL-3212**

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

**Examination Time: 3 Hrs**

**Instructions for the Examiner:**

**(The paper setters should avoid questions of theoretical nature from *Making Connections*.)**

**Section A:** One question with sub-parts will be set from Unit I of the syllabus. Fifteen sentences will be set and the students would be required to attempt any ten. Each sentence will carry one mark.

**(10x1=10)**

**Section B:** Two questions will be set from Unit II of the syllabus. The students would be required to attempt one essay out of the given two topics carrying six marks (word limit 300 words). The second question will be based on vocabulary. The students would be required to write single words for phrases and sentences choosing any four out of six and each carrying one mark.

**(1x6+4x1=10)**

**Section C:** The students would be required to attempt two questions (with sub parts) based on exercises as given before and after reading essays in the prescribed text book *Making Connections*.

**(2x5=10)**

**Section D:** This section will be divided into two parts. In part one, three questions based on central idea, theme, tone and style etc. of the poems from the prescribed textbook, *Moments in Time* from Unit IV of the syllabus will be set. The students would be required to attempt any two, each carrying three marks (100 words each).

**(2x3=6)**

Part two will have one question (with internal choice) requiring students to explain a stanza with reference to context carrying four marks (word limit 200 words). The stanzas for explanation will be taken from the prescribed textbook, *Moments in Time* from Unit IV in the syllabus.

**(1x4=4)**

**Unit I**

*English Grammar in Use*, 4<sup>th</sup> Edition by Raymond Murphy, CUP (Units 92-120)

**Unit II**

Essay Writing and *The Students' Companion* by Wilfred D. Best (Section 1: Single words for phrases and sentences: Words denoting Numbers and words denoting Places)

**Unit III**

*Making Connections* by Kenneth J. Pakenham, 2nd Edn. CUP: Unit-II

**Unit IV**

*Moments in Time*: Poems at Sr. No. 1-6

**Texts Prescribed:**

1. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP
2. *The Students' Companion* by Wilfred D. Best
3. *Making Connections* by Kenneth J. Pakenham, 2nd Edn. CUP
4. *Moments in Time: An Anthology of Poems*, GNDU, Amritsar

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -III**

**Course Code: BCRL-3093**  
**Course Title: Business Environment**

**Learning Outcomes:**

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

CO1: understand the organisational purposes of businesses.

CO2: understand and scan business environment in order to analyze opportunities and take decisions under uncertainty.

CO3: understand the nature of the national environment in which businesses operate.

CO4: understand the behaviour of organisations in their market environment.

CO5: assess the significance of the global factors that shape national business activities.

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester -III**  
**Course Title: Business Environment**  
**Course Code- BCRL: 3093**

**Time: 3 Hours**

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

**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**

**Indian Business Environment:** Concept, components, and importance

**Economic Trends (overview):** Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

**UNIT-II**

**Problems of Growth:** Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

**Role of Government:** Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export–Import policy; Regulation of foreign investment.

**UNIT-III**

Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.

**Economic Planning in India:** Objectives, NITI Aayog: objectives, functions and role in economic planning.

**UNIT-IV**

**Consumer Rights and Consumerism:** Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments. Salient Features of FEMA, Competition Act. Strategies & Priorities of current Foreign Trade Policy, Exim Policy during the post reforms in India.

**Suggested Readings:**

1. Sundaram, A.K. & Black, J.S., "*The International Business Environment*"; Prentice Hall of India, New Delhi.
2. Agarwal A.N., "*Indian Economy: Nature, Problems and Progress*"; 1985, Vikas Publishing House, Delhi.
3. Dutt R. and Sundharam K.P.M; "*Indian Economy*", 2010, S.Chand, Delhi.
4. Misra S.K and Puri V.K., "*Indian Economy*", Himalaya Publishing House, New Delhi.
5. Hedge I, "*Environmental Economics*", MacMillan, Hampshire.
6. Datt R, "*Economic Reforms in India—A Critique*"; (1997), S.Chand, New Delhi.

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



**Session 2020-2021**

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

**Course Code: BCRL-3094**

**Course Title: Company Law**

**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.
- CO3: learn the mode to register and fill the documents online.
- CO4: have a clear conceptual understanding about the powers, duties and legal position of directors
- CO5: grasp the latest emerging issues that may arise.

Session 2020-2021  
**Bachelor of Commerce (Pass and Honours) Semester –III**

**Course Code: BCRL-3094**  
**Course Title: Company Law**

**Time: 3 Hours**

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

**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**

**Introduction:** Characteristics of a company, concept of lifting of corporate veil. Types of companies, association not for profit, illegal association.

Formation of company – Promoters, their legal position, pre-incorporation contract and provisional contracts.

**UNIT-II**

**Documents** –Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building Share Capital – issue, allotment and forfeiture of share, de-mat of share, transmission of shares, buyback.

**Members and shareholder** –their rights and duties. Shareholders meetings, kinds, convening and conduct of meetings

**UNIT-III**

**Management** –Directors, classification of directors, disqualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration.

Winding up – concept and modes of winding up

**UNIT-IV**

**Emerging Issues in Company Law:** One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA–21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation.

Bachelor of Commerce (Pass & Honours.)Semester -III

**Suggested Readings:**

1. Sharma J. P, “*An Easy Approach to Corporate Laws*”, 2010, Ane Books Pvt Ltd, NewDelhi.
2. Puliani R. and Puliani, M., “*Bharat’sManual of Companies Act and Corporate Laws*”,2011, Bharat Law House, New Delhi.
3. Ramaiya, A., “*A Ramaiya’s Guide to Companies Act*”, 17<sup>th</sup>Edition, 2011, LexisNexis Butterworths Wadhwa,Nagpur.
4. Kannal,S.,&V.S.Sowrirajan,“*CompanyLawProcedure*”,Taxman’sAlliedServices(P) Ltd., New Delhi (Latest Edn).
5. Singh, Harpal, “*Indian Company Law*”, GalgotiaPublishing,Delhi.

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

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester –III**  
**Course Code: BCRL-3095**  
**Course Title: Financial Management**

**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: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.
- CO4: understand the concept of dividend policy.

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester –III**  
**Course Code: BCRL-3095**  
**Course Title: Financial Management**

**Time: 3 Hours**

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

**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**

**Time Value of Money:** Compounding and Discounting techniques–Concepts of Annuity and Perpetuity. Risk–return relationship.

**Sources of Finance and Cost of Capital**–Different sources of finance; long term and Short-term sources

**Cost of capital:** concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital

**UNIT-II**

**Leverage and Capital Structure Theories**–Leverage–Business Risk and Financial Risk–Operating and financial leverage, Trading on Equity

**Capital Structure Decisions** –Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.

**UNIT-III**

**Working Capital Management** –Introduction; Meaning and Concept of Working Capital; Management of Working Capital and Issues in Working Capital; Estimating Working Capital Needs; Operating or Working Capital Cycle. Various sources of finance to meet working capital requirements Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)

Bank financing: recommendations of Tandon committee and Chore committee Management of components of working capital (an introduction only)

## UNIT-IV

### **Capital Expenditure Decisions:**

Purpose, Objectives & Process, Understanding different types of projects, Techniques of Decision making. Methods of Capital Budgeting – Traditional and Modern (Elementary Level).

**Dividend Decisions**—Meaning, Nature and Types of Dividend Some dividend policies and formulating a dividend policy. Dividend Theories: Walter’s Model, Gordon’s Model, Modigliani and Miller: Irrelevancy Theory (Introductory Level)

### **Suggested Readings:**

1. Khan and Jain, “*Financial Management*”,2007,TMH
2. Horne, Van, “*Financial Management & Policy*”, 2002,Pearson
3. Sharan, “*Fundamentals of FinancialManagement*”,2008,Pearson
4. Banerjee, B, “*Financial Policy & Management Accounting*”, 2005,PHI
5. Chandra, P., “*Financial Management*”,2010,TMH

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester –III**  
**Course Code: BCRL-3096**  
**Course Title: International Business**

**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.

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester –III**  
**Course Code: BCRL-3096**  
**Course Title: International Business**

**Time: 3 Hours**

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

**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**

**Introduction to International Business:** Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business—complexities of international business; Modes of entry into international business.

**International Business Environment:** National and foreign environments and their components— economic, cultural and political—legal environments; Global trading environment—recent trends in world trade in goods and services; Trends in India's foreign trade.

**UNIT-II**

**Theories of International Trade** – an overview; Commercial Policy Instruments – tariff and non-tariff measures; Balance of payment account and its components.

**International Organizations and Arrangements:** WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF.



### UNIT-III

**Regional Economic Co-operation:** Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia.

**International Financial Environment:** International financial system and institutions; Foreign exchange markets and risk management;

### UNIT-IV

**Foreign investments** – types and flows; Foreign investment in Indian perspective.

**Foreign Trade promotion measures and organizations in India;**Special economic zones (SEZs) and 100% export-oriented units (EOUs); Measures for promoting foreign investments into and from India.

#### **Suggested Readings:**

1. Charles,W.L.HillandJain,Kumar,Arun,“*InternationalBusiness*”,6/e,2008, Tata McGraw–Hill, New Delhi.
2. Cherunilam, Francis, “*International Business: Text and Cases*”, 5/e, 2010, Prentice Hall of India Ltd, NewDelhi.
3. Paul, J., “*International Business*”, 5/e, 2011, Prentice Hall of India Ltd, NewDelhi.
4. RBI. Report on Currency & Finance, Various issues.
5. Bennett, R., “*International Business*”, 2/e, 2008, Pearson Education.
6. Griffin, R. W. and Pustay, M.W., “*International Business*”, 2009, Prentice Hall.
7. Michael R. Czinkota. et al., “*International Business*”, 2002, Fortforth: The Dryden Press.
8. UNCTAD Reports.
9. WTO, Annual Report, various issues.

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

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester –III**  
**Course Code- BCRM: 3097**  
**Course Title: Corporate Accounting**

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

CO1: understand the techniques of preparing financial statements of banking and insurance companies.

CO2: have an understanding of concept of NPAs in banking companies.

CO3: understand the meaning of share and share capital, its different types, accounting treatment and procedure involved in redemption of preference shares.

CO4: understand the accounting treatment of issue and redemption of debentures.

CO5: understand meaning of amalgamation, its types and its accounting treatment.

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester –III**  
**Course Code: BCRM-3097**  
**Course Title: Corporate Accounting**

**Time: 3 Hours**

**Max. Marks: 50**  
**Theory Marks: 30**  
**Practical: 10**  
**CA: 10**

**Instructions for the Paper Setter:**

Eight questions of equal marks (Specified in the syllabus) easy 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 6 marks.

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

**UNIT-I**

**Accounting for Share Capital** – Issue, forfeiture and Reissue of forfeited shares – Redemption of preference shares including buy–back of equity shares – Issue and Redemption of Debentures

**Final Accounts of Limited Liability Companies:** Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

**UNIT-II**

**Accounting for Amalgamation of Companies with reference to Accounting Standards issued by the Institute of Chartered Accountant of India** (excluding inter–company transactions and holdings) – Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction)

**UNIT-III**

**Bank Accounts**– General information relating to bank accounts – legal requirements affecting final accounts – Concept of Non–Performing Assets (NPA) – preparation of Profit and Loss Accounts and Asset classification – Balance sheet

#### UNIT-IV

**Insurance Companies**– Books maintained by insurance companies, Explanation of special terms peculiar to insurance business, Accounts for life insurance business, types of policies, Annuity business, surrender value, paid up policy, life assurance fund – valuation balance sheet, preparation of final accounts of Life and General insurance business (as per the provisions of IRDA Act)

**Practical:**

Viva-voce on the basis of Project File will also be conducted by the Examiner.

**Division of marks**

Project File	05 marks
Viva Voce	05 marks

**Suggested Readings:**

1. Shukla, M.C., Grewal T.S. and Gupta S.C: “*Corporate Accounting*”, 2008, S. Chand and Co., New Delhi.
2. Gupta R.L, and Radhaswamy M, “*Corporate Accounting*”, 1999, Sultan Chand and Sons, New Delhi.
3. Sehgal A. and Sehgal D., “*Advanced Accounting*”, Volume II, 2008, Taxmann Publications Pvt Ltd., New Delhi.
4. Jain S.P and Narang K.L., “*Financial Accounting*”, 2011, Kalyani Publishers, New Delhi.
5. Maheshwari S.N., and Maheshwari S.K., “*Corporate Accounting*”, 2009, Vikas Publication, New Delhi.
6. Goyal V.K., “*Corporate Accounting*”, 2009, Excel Books, New Delhi.
7. Gupta N. and Sharma C., “*Corporate Accounting*”, 2<sup>nd</sup> Edition, 2009, Ane Books Pvt Ltd, New Delhi

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

**Session 2020-2021**

**Bachelor of Commerce (Pass and Honours) Semester III**

**Group–A: Banking**

**Course Code: BCRL-3628 Option A (I)**

**Course Title: Paper–I: Banking and Financial System**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory Marks: 40**

**CA: 10**

**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**

Financial Economics: Fundamental Concepts – money, money supply, money creation.

Overview of the Financial System: Nature, significance, structure: Financial Institutions, financial markets and financial services.

Modern Commercial Banking: Role and functions of banks, structure of banking in India, regulatory framework. Opening of accounts for various types of customers – minors – joint account holders – HUF – firms – companies – trusts – societies – Govt. and public bodies Importance of Anti Money Laundering.

**UNIT-II**

Banker–Customer relations – Know your Customer (KYC) guidelines–Different Deposit Products – services rendered by Banks, Ancillary Services: Remittances, Safe Deposit lockers etc – Mandate and Power of attorney.

**UNIT-III**

Payment and Collection of Cheque – Duties and Responsibilities of Paying and Collecting, Banker– protection available to paying and collecting banker under NI Act – endorsements – forged instruments – bouncing of cheques and their implications.

Principles of Lending – various credit Products / Facilities – working capital and term loans – Credit Appraisal Techniques – Approach to lending; – credit management – credit monitoring – Different types of documents; Documentation Procedures; Securities – Different modes of charging – types of collaterals and their characteristics

## **UNIT-IV**

Priority Sector Lending – sectors – targets – issues / problems – recent developments – Financial Inclusion. Credit Cards / Home Loans / Personal Loans / Consumer Loans– Brief outline of procedures and practices.

### **Suggested Readings:**

1. Paul and Suresh, “Management of Banking and Financial Services”, 2007, Pearson Education.
2. Sunderam and Varshney, “Banking Theory Law and Practices”, 2004, Sultan Chand and Sons
3. Bhole, L.M., “Financial Institutions and Markets”, 2009, Tata McGraw Hill.
4. Khan, Publisher.
5. Varshney, P.N, “Banking Law and Practice”, 2012, Sultan Chand and Sons
6. Desai, Vasant, “Banks and institutional management”, 2008, Himalaya Publications.
7. Gurusamy, S., “Banking Theory: Law and Practice”, 2009, Tata McGraw Hill
8. Sundharam, KPM, “Money Banking and International Trade”, 2002, Sultan Chand and Sons.
9. Bedi H. L. and Hardikar V. K., “Practical Banking Advances”, 2001, UBSPD Publishers and Distributors M.Y., “Indian Financial System: Theory and Practices”, 2004, Tata McGraw Hill.
10. Mishkin, Frederic S., “The Economics of Money, Banking, and Financial Markets”, 2012, Pearson college Division.

**SESSION 2020-21**

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

**COURSE TITLE: Punjabi (Compulsory)**

**COURSE CODE- BCRL-4421**

**COURSE OUTCOMES**

**CO1: ‘ਪਗਡੰਡੀਆਂ’ (ਸਵੈਜੀਵਨੀ) ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਵੈਜੀਵਨੀ ਇਸ ਸਾਹਿਤ ਰੂਪ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।**

**CO2: ‘ਫ਼ਾਸਲੇ’ (ਨਾਟਕ) ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਲ 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 ਸ਼ਾਮਲ 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 2020-21**

**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Title: Punjabi (Compulsory)**

**COURSE CODE- BCRL-4421**

**ਸਮਾਂ : 3 ਘੰਟੇ**

**Maximum Marks: 50**

**Theory: 40**

**CA: 10**

**ਪਾਠ ਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ**

**ਯੂਨਿਟ-I**

**ਪਗਡੰਡੀਆਂ (ਸਵੈਜੀਵਨੀ) : ਡਾ.ਬਚਿੰਤ ਕੌਰ**

**(ਸਾਰ/ਵਿਸ਼ਾ ਵਸਤੂ)**

**8 ਅੰਕ**

**ਯੂਨਿਟ-II**

**ਫ਼ਾਸਲੇ (ਨਾਟਕ) : ਜਤਿੰਦਰ ਬਰਾੜ,**

**ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ**

**8 ਅੰਕ**

**ਯੂਨਿਟ-III**

**ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ**

**8 ਅੰਕ**

**ਯੂਨਿਟ-IV**

**ਵਿਆਕਰਣ**

**(ੳ) ਸ਼ਬਦ ਜੋੜਾਂ ਦੇ ਨਿਯਮ**

**(ਅ) ਗੁਰਮੁਖੀ ਲਿਪੀ ਦੀਆਂ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ**

**8 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 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 ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

SESSION 2020-21

**Bachelor of Commerce (Pass and Honours) SEMESTER-IV**

**Course Title: Basic Punjabi (In lieu of Punjabi Compulsory)**

**COURSE CODE- BCRL-4031**

## **Course outcomes**

**CO1: ‘ਮੰਚ ਘਰ’ ਇਕਾਂਗੀ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਇਕਾਂਗੀ ਨੂੰ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਇਕਾਂਗੀ ਜਗਤ ਨਾਲ ਜੋੜਣਾ ਹੈ।**

**CO2: ਨੈਤਿਕ ਸਿੱਖਿਆ ਨਾਲ ਸੰਬੰਧਤ ਕਹਾਣੀਆਂ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨ੍ਹਾਂ ਵਿੱਚ ਸਮਾਜਕ ਸਮਝ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।**

**CO3: ਇਸ਼ਤਿਹਾਰ ਲਿਖਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇਸ ਕਲਾ ਵਿੱਚ ਨਿਪੁੰਨ ਕਰਨਾ ਹੈ।**

**CO4: ਵਿਆਕਰਨ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਦਾ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ-ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਅਤੇ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਨੂੰ ਸਿਖਾਉਣ ਦੀ ਪ੍ਰਕਿਰਿਆ ਵਿੱਚ ਪਾ ਕੇ ਇੱਕ ਹੋਰ ਭਾਸ਼ਾ ਸਿੱਖਣ ਦੇ ਮੌਕੇ ਪ੍ਰਦਾਨ ਕਰਨਾ ਹੈ।**

SESSION 2020-21  
Bachelor of Commerce (Pass and Honours) SEMESTER-IV

Course Title: Basic Punjabi (In lieu of Punjabi Compulsory)

COURSE CODE- BCRL-4031

ਸਮਾਂ: 3 ਘੰਟੇ

Maximum Marks : 50

Theory : 40

CA : 10

ਪਾਠ ਕ੍ਰਮ

ਯੂਨਿਟ-I

ਮੰਚ ਘਰ (ਇਕਾਂਗੀ ਸੰਗ੍ਰਿਹ)(ਸੰਪਾ. ਕੁਲਦੀਪ ਸਿੰਘ ਧੀਰ ਅਤੇ ਹਿਰਦੇਜੀਤ ਸਿੰਘ ਭੋਗਲ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ  
ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।

ਦੂਜਾ ਵਿਆਹ, ਮਨ ਦੀਆਂ ਮਨ ਵਿਚ, ਬ੍ਰਹਮ ਭੋਜ(ਇਕਾਂਗੀਆਂ ਸਿਲੇਬਸ ਦਾ ਹਿੱਸਾ ਹਨ)

(ਸਾਰ)

08ਅੰਕ

ਯੂਨਿਟ-II

ਨੈਤਿਕ ਸਿੱਖਿਆ ਨਾਲ ਸੰਬੰਧਤ ਕਹਾਣੀਆਂ:

1. ਅੰਗੂਰ ਖੱਟੇ ਹਨ
2. ਲਾਲਚ ਬੁਰੀ ਬਲਾ ਹੈ
3. ਏਕਤਾ ਵਿੱਚ ਬਲ ਹੈ
4. ਜਿੱਥੇ ਚਾਹ, ਉੱਥੇ ਰਾਹ
5. ਅੰਤ ਭਲੇ ਦਾ ਭਲਾ

08ਅੰਕ

### ਯੂਨਿਟ-III

ਇਸ਼ਤਿਹਾਰ

1. ਵਪਾਰ ਸੰਬੰਧੀ
2. ਵਿਆਹ ਸੰਬੰਧੀ
3. ਵਸਤੂਆਂ ਦੀ ਖਰੀਦ-ਵੇਚ ਸੰਬੰਧੀ
4. ਅਸਾਮੀਆਂ ਦਾ ਇਸ਼ਤਿਹਾਰ
5. ਸਿੱਖਿਆ ਪ੍ਰਾਪਤੀ ਸੰਬੰਧੀ

08ਅੰਕ

### ਯੂਨਿਟ-IV

ਸਵਰ: ਸਵਰਾਂ ਦੀ ਪਰਿਭਾਸ਼ਾ, ਸਵਰਾਂ ਦਾ ਵਰਗੀਕਰਨ

ਵਿਅੰਜਨ: ਵਿਅੰਜਨਾਂ ਦੀ ਪਰਿਭਾਸ਼ਾ, ਵਿਅੰਜਨਾਂ ਦਾ ਵਰਗੀਕਰਨ

08ਅੰਕ

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਸੈਕਸ਼ਨ ਹੋਣਗੇ। ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਖੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੱਲ 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।

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Code- BCRL:4431**  
**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 OUTCOMES**

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:** To able to construct original historical arguments using a blend of primary and secondary source material

**CO 2:** To be able to demonstrate the significance of historical topics with reference to broader historical context and their contemporary relevance

**CO 3:** Students will develop an ability to convey verbally their historical knowledge

**CO 4:** students will develop skills in critical thinking and reading

**CO 5:** To discuss understand and evaluate causes and results of the conflict with Mughals

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Code- BCRL:4431**  
**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)**

**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. Transformation of Sikhism under Guru Hargobind.**
- 2. Martydom of Guru Teg Bahadur**

**UNIT II**

- 3. Creation of Khalsa**
- 4. Khalsa and its impact on the Punjab**

**UNIT III**

- 5. Banda Bahadur and his achievements**
- 6. Rise of Misls.**

**UNIT IV**

- 7. Maharaja Ranjit Singh:- Civil, Military and Land Revenue Administration.**
- 8. Fair, Festivals and Folk Music in the Punjab during the medieval period (Jarag, Baisakhi and Diwali)**

**Suggested Readings**

1. Chopra P.N., Puri, B.N., & Das, M.N.( 1974), *A Social, Cultural & Economic History of India*. Vol.II, Macmillan India Limited, New Delhi.
2. Grewal, J.S. (1994). *The Sikhs of the Punjab*, Cambridge University Press, New Delhi.
3. Singh, Fauja (1972). *A History of the Sikhs*, Vol. III, Patiala: Punjabi University.
4. Singh, Kushwant (2011). *A History of the Sikhs*- Vol. I (1469-1839). New Delhi: Oxford University Press.
5. Singh,Kirpal (1990). *History and Culture of the Punjab*-Part II (Medieval Period). Patiala: Publication Bureau, Punjabi University.

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Title: ENGLISH (COMPULSORY)**  
**Course Code:BCRL-4212**

**COURSE OUTCOMES**

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

- CO 1:** develop an understanding of the poems taught and be able to answer questions regarding situations, themes and characters depicted in them
- CO 2:** comprehend the basics of grammatical rules governing prepositions and phrasal verbs
- CO 3:** enhance their reading and analysing power of texts through guided reading
- CO 4:** enrich their vocabulary and use newly learnt words in both spoken and written language
- CO 5:** develop skills to write an essay on a given topic



**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Title: ENGLISH (COMPULSORY)**  
**Course Code: BCRL-4212**

**Examination Time: 3 Hrs**

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

**Instructions for the Examiner:**

**The paper setters should avoid questions of theoretical nature from *Making Connections*.**

**Section A:** One question with sub-parts will be set from Unit I of the syllabus. Fifteen sentences will be set and the students would be required to attempt any ten. Each sentence will carry one mark.

**(10x1=10)**

**Section B:** Two questions will be set from Unit II of the syllabus. The students would be required to attempt one essay out of the given two topics carrying six marks (word limit 300 words). The second question will be based on vocabulary. The students would be required to write single words for phrases and sentences choosing any four out of six and each carrying one mark.

**(1x6+4x1=10)**

**Section C:** The students would be required to attempt two questions (with sub parts) based on exercises as given before and after reading essays in the prescribed text book *Making Connections*.

**(2x5=10)**

**Section D:** This section will be divided into two parts. In part one, three questions based on central idea, theme, tone and style etc. of the poems from the prescribed textbook, *Moments in Time* from Unit IV of the syllabus will be set. The students would be required to attempt any two, each carrying three marks (100 words each).

**(2x3=6)**

Part two will have one question (with internal choice) requiring students to explain a stanza with reference to context carrying four marks (word limit 200 words). The stanzas for explanation will be taken from the prescribed textbook, *Moments in Time* from Unit IV in the syllabus.

**(1x4=4)**

**Unit I**

*English Grammar in Use*, 4<sup>th</sup> Edition by Raymond Murphy, CUP (Units 121-145)

**Unit II**

Essay Writing and *The Students' Companion* by Wilfred D. Best (Section 1: Single words for phrases and sentences: Words pertaining to Government, words pertaining to Marriage, Opposites and Negatives)

**Unit III**

*Making Connections* by Kenneth J. Pakenham, 2nd Edn. CUP: Unit-IV

**Unit IV**

*Moments in Time*: Poems at Sr. No. 7-12

**Texts Prescribed:**

1. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP
2. *The Students' Companion* by Wilfred D. Best
3. *Making Connections* by Kenneth J. Pakenham, 2nd Edn. CUP
4. *Moments in Time: An Anthology of Poems*, GNDU, Amritsar

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Title: Goods and Services Tax**  
**Course Code- BCRL:4093**

**Learning Outcomes:**

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

- CO1: know about the various concepts of goods & services tax.
- CO2: compare the earlier taxation system with GST.
- CO3: prepare and file GST return.
- CO4: know about the records required to be maintained under GST law.
- CO5: gain an insight on recording and analysing the transaction for compliance under GST especially in supply chain & distribution.

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Title: Goods and Services Tax**  
**Course Code- BCRL:4093**

**Time: 3 Hours**

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

**Instructions for the Paper Setter:** Eight questions of equal marks are to be set, two in each of the four sections (A-D) from Unit I to Unit IV. 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**

**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.

**UNIT-II**

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

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

**UNIT-III**

**Input Tax Credit:** Introduction, 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.

**UNIT-IV**

**Returns:** various returns to be filed by the assesses.

**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](http://www.cbec.gov.in)

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Title: Industrial Laws**  
**Course Code-BCRL:4094**

**Learning Outcomes:**

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

CO1: have complete knowledge about the various acts framed for successful running of factories and industries.

CO2: aware about various health and safety measures that are compulsory to be adhered.

CO3: learn about the workmen compensation act and employee state Insurance policies.

CO4: understand the rules and norms pertaining to strikes, lockouts and lay off.

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Title: Industrial Laws**  
**Course Code-BCRL:4094**

**Time: 3 Hours**

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

**Instructions for the Paper Setter:** Eight questions of equal marks are to be set, two in each of the four sections (A-D) from Units I to Unit IV. 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**

**THE FACTORIES ACT, 1948:** Importance, Definitions, Provisions of the Factories Act relating of Health, Safety and welfare of the workers Working hours of Adults and Young persons.

**UNIT-II**

**INDUSTRIAL DISPUTES ACT, 1947:** Meaning of Industrial Disputers, Authorities under the Industrial disputes Act, their duties and right, Strikes and lockouts, Lay off and retrenchment.

**TRADE UNIONS ACT, 1926:** Definition and Registration of trade unions Rights and liabilities of Registered Trade Unions.

**UNIT-III**

**EMPLOYEES STATE INSURANCE ACT, 1948:** Constitution and Functions Employees state Insurance Corporation, Standing Committee and Medical Benefit Council, Provisions relating to Contribution and benefits.

**UNIT-IV**

**WORKMEN'S COMPENSATION ACT, 1923:** A brief study of the provisions to compensation of workman.

**Suggested Readings:**

1. Padhi, P.K., “Labour and Industrial Laws”, 2008, Prentice Hall of India Pvt Ltd, New Delhi.
2. Srivastava, S.C., “Industrial Relations and Labour Laws”, 2009, Vikas Publications.
3. Shukla, R.K., “Industrial Relations and Labour Laws”, 2006, New Royal Book Company.

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



**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Title: Principles and Practices of Banking and Insurance**  
**Course Code- BCRL: 4095**

**Learning Outcomes:**

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

CO1: have banking and insurance knowledge and skills together with technology-familiarity and customer-orientation.

CO2: understand the various services offered and various risks faced by banks.

CO3: gain awareness of various banking innovations after nationalization.

CO4: have an overview of insurance industry.

CO5: understand various principles, provisions that govern the Life and General Insurance Contracts.

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Title: Principles and Practices of Banking & Insurance**  
**Course Code- BCRL:4095**

**Time: 3 Hours**

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

**Instructions for the Paper Setter:** Eight questions of equal marks are to be set, two in each of the four sections (A-D) from Unit I to Unit IV. 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**

**Banks:** Their types and functions, Management and organizational set up of commercial banks, Impact of Banking reforms on organizational structure of banks (with SBI as model), Management of deposits, Advances and loans in commercial banks. Central Bank-their role, objectives and functions Reserve Bank of India and its monetary policy since 1951. Present structure of commercial banking in India. State Bank of India. Reforms and Indian Banking.

**UNIT-II**

**Reforms and Indian Banking:** Structure, Organization and regulation of Indian Money Market and Capital Market. Introduction to mutual Funds. Introduction to merchant banking. Introduction to Asset Liability Management.

**E-Banking.** Electronic Transfer of Funds, Internet Banking.  
Financial Inclusion-Concept & Importance

**UNIT-III**

**Insurance:** Concept, Principles and Its relevance in developing country like India. Attitude towards the insurance cover.

**Life Insurance:** Nature & use of Life Insurance – distinguishing characteristics of life insurance contracts

**UNIT-IV**

**Origin and growth of non-life insurance:** Salient features of insurance Act & IRDA Act. Features of some policies of life insurance & general insurance. Progress in privatization of insurance sector.

**Suggested Readings:**

1. Neelam C Gulati, 'Banking and Insurance: Principles & Practices', ExcelBooks
2. Indian Institute of Banking and Finance, 'Principles and Practices of Banking,Mcmillan Education.
3. Jyotsna Bhatia and Nishwan Sethi, 'Elements of Banking and Insurance',PHI
4. S.S. Kundu, Principles of Insurance and Banking',

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Title: Cost Accounting**  
**Course Code-BCRL:4096**

**Learning 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.
- CO2: Explain the basic concepts of cost and its ascertainment & allocation.
- CO3: Demonstrate how material, labour and overhead costs are determined.
- CO4: Assess how cost-volume-profit are related and use CVP analysis as a planning and decision- making tool.
- CO5: Prepare a budget and use budgetary control and other techniques like standard costing and marginal costing for performance evaluation and cost control.

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-IV**  
**Course Title: Cost Accounting**  
**Course Code:BCRL-4096**

**Time: 3 Hours**

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

**Instructions for the Paper Setter:** Eight questions of equal marks are to be set, two in each of the four sections (A-D) from Unit I to Unit IV. 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.

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

**UNIT-I**

Meaning, nature, scope & advantages of Cost Accounting. Distinction between Cost & Financial Accounting, Elements of Cost – materials. Purchase & Storage, Control & Pricing, Issue & Evaluation.

**UNIT-II**

Labour – Meaning, Components of Labour Cost, Accounting and Control of idle time and Overtime Costs, Overheads – Classifications Allocations, Absorption and Accounting.

**UNIT-III**

Introduction to Activity Based Costing. Reconciliation of Cost and Financial Accounts.  
Methods – Unit Costing, Job, Batch, Contract, Process

**UNIT-IV**

Cost Control – Marginal Costing, Break Even Analysis, Budgetary Control, Standard Costing.

**Suggested Readings:**

1. H.J. Wheldon : Cost Accounting & Costing Method
2. N.K. Prasad :Cost Accounting

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Title: 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.

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Title: Seminar**  
**Course Code: BCRS-4097**

**Max. Marks: 50**

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

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester-IV**  
**Group–A: Banking**  
**Paper II: Electronic Banking and Risk Management**  
**Course Code: BCRL-4628 Option A (II)**

**Time: 3 Hours**

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

**Instructions for the Paper Setter:** Eight questions of equal marks are to be set, two in each of the four sections (A-D) from Unit I to Unit IV. 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**

Electronic Banking– Core Banking –Electronic products On line Banking – Facilities provided and Security Issues, Cheque Truncation, Microfiche, Phone and Mobile Banking.  
Electronic Funds Transfer Systems – plain messages (Telex or Data Communication) – Structured messages (SWIFT, etc...) – RTGS

**UNIT-II**

Information Technology – Current trends – Bank net, RBI net, Data net, Nic net, I-net, Internet, E-mail, etc.–Role and uses of technology up gradation – Global developments in Banking Technology Impact of Technology on Banks – Effect on Customers and Service Quality – Computer Audit – Information System Audit. Information System Security and Disaster Management.

**UNIT-III**

Risk Management: Types of risks in banks, Risk Management Frame work in Banks: Enterprise–wide Risk Management in Banks; Elements of Risk Management Frame work; Systematic Risk Management in Banks;

**UNIT-IV**

Different Measures of measuring Risks; risk management – process and techniques for assessment and management. Asset–liability management in banks, Role of RBI.

**Suggested Readings:**

1. Marrison, Christopher Ian, “The fundamentals of risk measurement”, 2002, New York: McGraw Hill.
2. Marshall, Christopher Lee, “Measuring and Managing Operational Risks in Financial Institutions: Tools, Techniques, and Other Resources”, 2001, Singapore, New York: John Wiley.
3. MacDonald and Koch, “Management of Banking”, 2010, Thomson, London.
4. Bidani, S.N., “Banking Risks”, 2010, Vision Books.
5. Joshi, V.C. and Joshi, V.V., “Managing Indian Banks”, 2009, Sage Publications.



**SESSION 2020-21**

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

**COURSE TITLE: Punjabi (Compulsory)**

**COURSE CODE- BCRL-5421**

**COURSE OUTCOMES**

- CO1:** ਚੋਣਵੀਆਂ ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਹਾਣੀਆਂ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।
- CO2:** ਨਾਵਲ ਏਹੁ ਹਮਾਰਾ ਜੀਵਣਾ (ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ)ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਨਾਵਲ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਇਸ ਸਾਹਿਤ ਰੂਪ ਨਾਲ ਨਾਲ ਜੋੜਣਾ ਹੈ।
- CO3:** ਪੈਰਾ ਰਚਨਾ ਕਰਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਆਪਣੀ ਗੱਲ ਨੂੰ ਕਹਿਣ ਦੀ ਜਾਚ ਸਿੱਖਣਗੇ ਅਤੇ ਇਹ ਦਿਮਾਗੀ ਕਸਰਤ ਵਿਚ ਸਹਾਈ ਹੋਵੇਗੀ।
- CO4:** ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰ੍ਹੇ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨ੍ਹਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।
- CO5:** ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਂਤ, ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ : ਮੇਲ ਤੇ ਅਧਿਕਾਰ,ਕਾਰਕ ਤੇ ਕਾਰਕੀ ਸੰਬੰਧ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ - ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।

**SESSION 2020-21**

**Bachelor of Commerce (Pass and Honours) Semester -V**  
**COURSE TITLE: Punjabi (Compulsory)**

**COURSE CODE- BCRL-5421**

ਸਮਾਂ : 3 ਘੰਟੇ

Maximum Marks: 50

Theory: 40

CA: 10

ਪਾਠ ਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

**ਯੂਨਿਟ-I**

ਚੋਣਵੀਆਂ ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ

(ਸੰਪਾ. ਡਾ. ਰਮਿੰਦਰ ਕੌਰ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ, 2018)

ਲੇਖਕ	ਕਹਾਣੀ	ਕਹਾਣੀ ਸੰਗ੍ਰਹਿ
ਅਜੀਤ ਕੌਰ	ਨਿਊ ਯੀਅਰ	ਮੌਤ ਅਲੀ ਬਾਬੇ ਦੀ
ਜਿੰਦਰ	ਸੌਰੀ	ਜਖ਼ਮ
ਸੁਖਜੀਤ	ਹਜ਼ਾਰ ਕਹਾਣੀਆਂ ਦਾ ਬਾਪ	ਮੈਂ ਇੰਜੁਆਏ ਕਰਦੀ ਹਾਂ
ਜਤਿੰਦਰ ਹਾਂਸ	ਰਾਹੂ ਕੇਤੂ	ਈਸ਼ਵਰ ਦਾ ਜਨਮ
ਪ੍ਰੇਮ ਪ੍ਰਕਾਸ਼	ਅਰਜਨ ਛੇੜ ਗਡੀਰਨਾ	ਕੁਝ ਅਣਕਿਹਾ ਵੀ
ਚੰਦਨ ਨੇਗੀ	ਹਰਖ ਸੋਗ	ਹਰਖ ਸੋਗ
ਜਸਵਿੰਦਰ ਸਿੰਘ	ਖੂਹ ਖਾਤੇ	ਖੂਹ ਖਾਤੇ
ਗੁਰਦੇਵ ਸਿੰਘ ਰੁਪਾਣਾ	ਸ਼ੀਸ਼ਾ	ਸ਼ੀਸ਼ਾ ਅਤੇ ਹੋਰ ਕਹਾਣੀਆਂ
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ)		8 ਅੰਕ

**ਯੂਨਿਟ-II**

ਨਾਵਲ : ਏਹੁ ਹਮਾਰਾ ਜੀਵਣਾ (ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ)

(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ)

8 ਅੰਕ

**ਯੂਨਿਟ-III**

ਲਗਪਗ 200 ਸ਼ਬਦਾਂ ਵਿਚ ਪੈਰਾ ਰਚਨਾ

ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰੇ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ

8 ਅੰਕ

## ਯੂਨਿਟ-IV

ਵਿਆਕਰਣ :

(ੳ) ਨਾਂਵ ਵਾਕੰਸ਼

(ਅ) ਮੇਲ ਤੇ ਅਧਿਕਾਰ

8 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 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 ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

**SESSION 2020-21**  
**Bachelor of Commerce (Pass and Honours) SEMESTER-V**

**Course Title: Basic Punjabi (In lieu of Punjabi Compulsory)**

**COURSE CODE- BCRL-5031**

**COURSE OUTCOMES**

Co1: 'ਸਾਹਿਤ ਦੇ ਰੰਗ' ਪੁਸਤਕ ਦੇ ਕਵਿਤਾ ਭਾਗ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਵਿਤਾ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਤਾਂ ਕਿ ਉਹ ਆਧੁਨਿਕ ਦੌਰ ਵਿਚ ਚਲ ਰਹੀਆਂ ਕਾਵਿ ਧਾਰਾਵਾਂ ਅਤੇ ਕਵੀਆਂ ਬਾਰੇ ਗਿਆਨ ਹਾਸਲ ਕਰ ਸਕਣ। ਇਸ ਦਾ ਹੋਰ ਮਨੋਰਥ ਕਵਿਤਾ ਦੀ ਵਿਆਖਿਆ, ਵਿਸ਼ਲੇਸ਼ਣ ਤੇ ਮੁਲਾਂਕਣ ਦੀ ਪ੍ਰਕਿਰਿਆ ਤੋਂ ਜਾਣੂ ਕਰਾਉਣਾ ਵੀ ਹੈ ਤਾਂ ਕਿ ਉਹ ਸਮਕਾਲੀ ਸਮਾਜ ਦੀਆਂ ਸਮੱਸਿਆਵਾਂ ਨੂੰ ਸਮਝ ਸਕਣ ਅਤੇ ਆਲੋਚਨਾਤਮਕ ਦ੍ਰਿਸ਼ਟੀ ਬਣਾ ਸਕਣ।

Co2: 'ਸਾਹਿਤ ਦੇ ਰੰਗ' ਪੁਸਤਕ ਦੇ ਕਹਾਣੀ ਭਾਗ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਹਾਣੀ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਕਹਾਣੀ ਜਗਤ ਨਾਲ ਜੋੜਣਾ ਹੈ।

CO3: ਬਹੁਤੇ ਸ਼ਬਦਾਂ ਦੀ ਥਾਂ ਇਕ ਸ਼ਬਦ ਅਤੇ ਬਹੁਆਰਥਕ ਸ਼ਬਦ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਵਿਆਕਰਣ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।

CO4: ਸਮਾਨਰਥਕ ਸ਼ਬਦ, ਵਿਰੋਧਾਰਥਕ ਸ਼ਬਦ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਵਿਆਕਰਣ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।

SESSION 2020-21

Bachelor of Commerce (Pass and Honours) SEMESTER-V

Course Title: Basic Punjabi (In lieu of Punjabi Compulsory)

COURSE CODE- BCRL-5031

ਸਮਾਂ : 3 ਘੰਟੇ

Maximum Marks: 50

Theory: 40

CA: 10

ਪਾਠ ਕ੍ਰਮ

ਯੂਨਿਟ-I

ਸਾਹਿਤ ਦੇ ਰੰਗ (ਸੰਪਾ.ਡਾ ਮਹਿਲ ਸਿੰਘ), ਭਾਗ ਪਹਿਲਾ(ਕਵਿਤਾ ), ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।

ਭਾਈ ਵੀਰ ਸਿੰਘ(ਸਮਾਂ, ਚੜ੍ਹਮਾ)

ਪ੍ਰੋ. ਪੂਰਨ ਸਿੰਘ(ਪੰਜਾਬ ਨੂੰ ਕੂਕਾਂ ਮੈਂ, ਹਲ ਵਾਹੁਣ ਵਾਲੇ)

ਪ੍ਰੋ. ਮੋਹਨ ਸਿੰਘ(ਮਾਂ, ਕੋਈ ਆਇਆ ਸਾਡੇ ਵਿਹੜੇ) (ਕਵਿਤਾਵਾਂ ਸਿਲੇਬਸ ਦਾ ਹਿੱਸਾ ਹਨ)(ਸਾਰ)

08 ਅੰਕ

ਯੂਨਿਟ-II

ਸਾਹਿਤ ਦੇ ਰੰਗ (ਸੰਪਾ.ਡਾ ਮਹਿਲ ਸਿੰਘ), ਭਾਗ ਪਹਿਲਾ(ਕਹਾਣੀ),

ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।

ਪੇਮੀ ਦੇ ਨਿਆਣੇ, ਕੁਲਫੀ, ਘੋਟਣਾ (ਕਹਾਣੀਆਂ ਸਿਲੇਬਸ ਦਾ ਹਿੱਸਾ ਹਨ) (ਸਾਰ)

08 ਅੰਕ

ਯੂਨਿਟ-III

(ੳ) ਬਹੁਤੇ ਸ਼ਬਦਾਂ ਦੀ ਥਾਂ ਇਕ ਸ਼ਬਦ

(ਅ) ਬਹੁਆਰਥਕ ਸ਼ਬਦ

08 ਅੰਕ

ਯੂਨਿਟ-IV

(ੳ) ਸਮਾਨਰਥਕ ਸ਼ਬਦ

(ਅ) ਵਿਰੋਧਾਰਥਕ ਸ਼ਬਦ

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 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 ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) SEMESTER-V**

**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: BARL-BCRL-5431**

**COURSE OUTCOMES:-**

After completing the course student have understanding of Punjab in the pre-independence phase

**CO 1:-** Students will understand major changes in the Punjab during British Rule

**CO 2:-** They will also know about important agitations and their outcomes on the politics of the Punjab.

**CO 3:-** They will gain knowledge about the society and economy of Punjab

**CO 4:-** They will be able to evaluate the socio-religious reforms movements of Punjabi society

**CO 5:-** They will have insights into the details of the partition of Punjab

**Session 2020-21**

**Bachelor of Commerce (Pass and Honours) SEMESTER-V**

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

**COURSE CODE: BARL-BCRL-5431**

**Examination Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**CA: 10**

**Instructions for the Paper Setters**

9. Question paper shall consist of four Units
10. Examiner shall set 8 questions in **600 words** by selecting **Two Questions** of equal marks from each Unit.
11. Candidates shall attempt **5 questions** in all, 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**.
12. Each question will carry 8 marks

**Unit- I**

1. First Anglo-Sikh War.
2. Annexation of Punjab and Board of Administration

**Unit-II**

3. British Policy towards agriculture and industry
4. Spread of modern education

**Unit-III**

5. Socio- religious reform movements: Namdhari, Singh Sabha, AryaSamaj and **Ad Dharm**
6. Gadhar Movement

**Unit-IV**

7. Gurdwara Reform Movement
8. Contribution to freedom struggle: Jallianwala Bagh tragedy; Non-cooperation and Quit India Movement.

## Suggested Readings

- Singh, Fauja, *History and Culture of the Punjab*, Part II, Publication Bureau, Punjabi University, Patiala, 1987.
- Singh, Fauja, *Freedom Struggle in the Punjab*, Publication Bureau, Punjabi University, Patiala, 1974.
- Grewal, J.S., *The Sikhs of the Punjab*, New Cambridge House, New Delhi, 2005.
- Singh, Kushwant, *A History of the Sikhs*. Vol. II (1839-1998), Oxford University Press, Delhi, 1991.
- Rai, Satya. M (1978), *Heroic Tradition in the Punjab (1900-1947)*. Punjabi University, Patiala, 1978.
- Chopra, P.N. & Das, M.N. (1974), *A Social, Cultural & Economic History of India*. Vol. III, Macmillan India, 1974.
- Saini B. S, *The Social & Economic History of the Punjab 1901-1939*, EssEss Publications, Delhi, 1975.
- Mittal, S.C, *Freedom Movement in the Punjab (1905-29)*, Concept Publishing Company Delhi, 1977.



Session 2020-21

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

**COURSE TITLE:ENGLISH(COMPULSORY)**

**Course Code: BCRL5212**

**COURSE OUTCOMES**

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

- CO 1:** widen their knowledge about various literary devices used in poetry such as tone, style, imagery, figures of speech, symbolism etc.
- CO 2:** develop power of imagination and appreciate the beauty, rhyme, and style of a poem
- CO 3:** analyze and appreciate the dramatic technique, plot development and art of characterisation in the prescribed play
- CO 4:** develop an understanding of the insights, genres, conventions and experimentations associated with English Drama
- CO 5:** develop the knowledge, skills and capabilities for effective business writing such as letter writing and resume writing

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -V**  
**COURSE TITLE:ENGLISH (COMPULSORY)**  
**Course Code:BCRL-5212**

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

**Examination Time: 3 Hrs**

**Instructions for the Examiner:**

**Section A:** Three questions from the play *All My Sons* from Unit I and three questions from *Poems of Nature and Culture* from Unit II requiring very short answers will be set. The students would be required to answer any five, each carrying two marks (50 words each).

**(5x2=10)**

**Section B:** Four questions requiring brief descriptive answers based on character, tone, plot and theme(s) in the play *All My Sons* from Unit I will be set and the students would be required to attempt any two, each carrying five marks (250 words each). **(2x5= 10)**

**Section C:** Four questions based on the central idea, theme, tone or style etc. of the prescribed poems from the textbook, *Poems of Nature and Culture* from Unit II will be set for the students to attempt any two of these, each carrying five marks (250 words each). The questions can also be set based on stanzas with reference to context. **(2x5= 10)**

**Section D:** Two questions with internal choice will be set based on (a) formal letter (b) Job application and Resume Writing, each carrying five marks. **(2x5=10)**

**Unit I**

*All My Sons* by Arthur Miller

**Unit II**

*Poems of Nature and Culture*

William Wordsworth: The World is Too Much with Us

Gordon Lord Byron: She Walks in Beauty

P.B. Shelly: Ozymandias

Alfred Lord Tennyson: In Memoriam

Mathew Arnold: Dover Beach

Wilfred Owen: Strange Meeting

Robert Graves: The Portrait

W.H. Auden: The Unknown Citizen

Ted Hughes: The Thought-Fox

Sylvia Plath: Mirror

Rabindranath Tagore: False Religion

Nissim Ezekiel: Night of Scorpion

**Unit III**

Formal letter, Job Application and Resume Writing

**Texts Prescribed:**

1. *All My Sons* by Arthur Miller
2. *Poems of Nature and Culture*, Guru Nanak Dev University, Amritsar
3. *Oxford Guide to Effective Writing and Speaking* by John Seely.

**SESSION 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -V**

**Course Title: Management Accounting**

**Course Code: BCRL-5093**

**Time: 3 Hours**

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

**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.
- CO2: Demonstrate mastery of budgeting systems and performance measurement systems.
- CO3: Illustrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of Management Accounting
- CO4: Understand the elements of managerial decision making, including planning, directing and Controlling activities in a business environment
- CO5: Learn preparation of Financial Statements in accordance with Generally Accepted Accounting Principles

**SESSION 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -V**

**Course Title: Management Accounting**

**Course Code: BCRL-5093**

**Time: 3 Hours**

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

**Instructions for the Paper Setters:-** Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. 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 8 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 Statements:** 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

**Fund Flow Statements:** Meaning and concept of Funds, Flow of Funds, Preparation of Funds Flow Statements –Uses and Significance

**UNIT-III**

**Cash Flow Statement:** Difference between Fund Flow Statement and Cash Flow Statements, Preparation of Cash Flow Statements as per AS-3 Norms

**Responsibility Accounting:** Concept, Significance, Responsibility centers.

**Activity Based Costing:** (General outline only)

**UNIT- IV**

**Transfer Pricing** – Meaning & Methods

**Managerial Decision Making** with the help of C.V.P. Analysis, Fixation of Selling Price

**Exploring New Markets:** Make or Buy, Key Factors, Product Mix – Operate or Shutdown

**Suggested Readings:**

1. Maheshwari, S.N., “Principles of Management Accounting”, 2007, Sultan Chand & Sons, New Delhi
2. Vashisht, C.D. and Sexana, V.K., “Advanced Management Accounting”, 2012, Sultan Chand & Sons, New Delhi
3. Gowda, J.M., “Management Accounting”, 2010, Himalaya Publishing House, New Delhi.
4. Manmohan and Goyal, S.N., “Principles of Management Accounting”, Shakithabhavan Publication, Agra
5. Pillai, R.S.N. and Bagavathi, V., “Management Accounting”, 2013, S. Chand & Co. Pvt. Ltd., New Delhi
6. Sharma, R.K. and Gupta, S.K., “Management Accounting: Principles and Practices”, 1996, 7<sup>th</sup> Edition, Kalyani Publishers Ltd., New Delhi

**Session 2020-21**

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

**Course Title: 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 Laws

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

CO3: understand the concept of Assessment of Income

CO4: compute tax liability of different assesses

CO5: take tax-sensitive decisions in the real life

CO6: practice as Tax Advisor/ Consultants

**Session 2020-21**

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

**Course Title: Direct Tax Law**

**Course Code: BCRL-5094**

**Max. Time: 3Hrs**

**Max. Marks: 50**

**Theory: 40**

**CA: 10**

**Instructions for the Paper Setters:** - Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. 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 8 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 with examples; Residential status and Tax Liability.

**UNIT-II**

Heads of Income: Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession

**UNIT-III**

Income from Short term and long term capital gains; income from other sources

**UNIT-IV**

Computation of Gross Total Income and Total Income and the tax liability of a salaried individual; Deductions from the Gross Total Income of individuals, Tax Deduction at Source

**Suggested Readings:**

1. Singhania, V.K., "Direct Taxes", 2013, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., "Direct Taxes", 2012, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., "Income Tax Law and Practice", 2013, Kalyani Publications, New Delhi.
4. Chandra, M., Goyal, S.P. and Shukla, D.C., "Income Tax Law and Practice", Pragati Prakashan, New Delhi.



**SESSION 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -V**  
**COURSE TITLE: AUDITING**  
**COURSE CODE: BCRL-5095**

**Time: 3 Hours**

**Max.Marks: 50**

Theory : 40

CA: 10

**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 with the help of case studies

CO3: have comprehensive understanding of legal framework under which Indian Companies audit and apply the professional code of conduct.

CO4: understand the role of auditing in society corporate governance.

**SESSION 2020-21**  
**SESSION 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -V**  
**COURSE TITLE: AUDITING**  
**COURSE CODE: BCRL-5095**

**Time: 3 Hours**

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

**Instructions for the Paper Setters:-** Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. 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 8 marks.

**UNIT-I**

Introduction: Meaning, Objects, Basic Principles, Auditing and Assurance Standards and Techniques. Classification of Audit – Audit planning – qualities of auditor – advantages and limitations of audit.

**UNIT-II**

Internal Control, Internal Check and Internal Audit: – Introduction, Necessity, Definitions – Internal Check: Definitions, Difference between Internal Check and Internal Control, Fundamental Principles of Internal Check – Difference between Internal check and Internal audit.

**UNIT-III**

Audit Procedure: Vouching – definition – features – examining vouchers – Vouching of Cash book – Vouching of trading transactions – Verification and Valuation of Assets & Liabilities: Meaning, definition and objects – Vouching vs. Verification – Verification – Valuation of different asset and liabilities.

**UNIT-IV**

Audit of Limited Companies: Company Auditor – Qualifications and disqualifications – Appointment – Removal, Remuneration, Rights, Duties and Liabilities – Audit Committee – Auditor's Report – Contents and Types – Auditor's certificates  
Special Areas of Audit: Tax audit and Management audit – Recent Trends in Auditing

**Suggested Readings:**

1. Jha, A., “A Student’s Guide to Auditing”, 2012, Taxmann Publications Pvt Ltd., New Delhi.
2. Tandon, B. N., Sudharsanam, S. and Sundharabahu, S., “A Handbook of Practical Auditing”, 2010, S. Chand and Co. Ltd., New Delhi.
3. Dinkar, P., “Principles and Practice of Auditing”, 2004, Sultan Chand and Sons, New Delhi.
4. Institute of Chartered Accountants of India: “Auditing and Assurance Standards”, ICAI, New Delhi.
5. Gupta, K., and Arora, A., “Fundamentals of Auditing,” 2008, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
6. Ghatalia, S.V., “Practical Auditing,” 2005, Allied Publishers Private Ltd., New Delhi

**SESSION 2020-21**

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

**COURSE TITLE: BANKING SERVICES MANAGEMENT**

**COURSE CODE: BCRL-5096 Option – B(I)**

**Time: 3 Hours**

**Max.Marks: 50**

Theory marks: 40

CA: 10

**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 and risks faced by banks.

CO3: become aware of various banking innovations after nationalization.

CO4: have in-depth knowledge of BASEL norms and regulatory framework.

**SESSION 2020-21**

**Bachelor of Commerce (Pass and Honours) Semester -V**  
**Course Title: Banking Services Management**  
**Course Code: BCRL-5096 Option – B(I)**

**Time: 3 Hours**

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

**Instructions for the Paper Setters:-** Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. 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 8 marks.

**UNIT – I**

**Banking Services** – Meaning and Importance – Economic and Monetary implications of Banking Operations – Tangible Services – Deposits, Withdrawals and Lending – Intangible Services – Improved Customer Services – Deficiency in Services – Ways to Improve the Services

**UNIT-II**

**Banking Services** – Loans and Advances – Forms of Advances – General Loans, Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases, Advances against Hire purchase advances, Packing Credits – Import loan – Industrial advances – Advances to Small borrowers – Agricultural Financing–advances.

**UNIT-III**

**Regulations for Banking Services** – Banking Regulation Act 1949 – RBI Act 1934 – Negotiable Instrument Act 1881– Endorsement, Crossing of Cheques, Payment of Cheques, Collection of Cheques, Bills of Exchange and Promissory Notes, Rights and Liabilities of parties to Negotiable Instrument – Relationship between Banker and Customer.

**UNIT-IV**

**E – Banking Services** – Internet Banking – Phone Banking – Mobile Banking – ATM's – Debit Card – Credit Cards.

**Banking Sector Reforms** – Basle Norms – Capital Adequacy – Globalised Challenges in Banking Services – New Trends in Banking Services – Measurement of Service Quality – SERVQUAL

**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. Gurusamy,S, 'Financial Services & System',2009, Vijay Nicole imprints Pvt Ltd.
5. Heffernan, Shelagh, "Modern Banking", 2005, John Wiley and Sons Ltd

**SESSION 2020-21**

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

**Course Title: Insurance Services Management**

**Course Code: BCRL-5097 Option: B(II)**

**Time: 3 Hours**

**Max.Marks: 50**

**Theory: 40**

**CA: 10**

**COURSE OUTCOMES:**

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

CO1: identify and categorize various risks.

CO2: explain various risk control measures available.

CO3: apply the insurance mechanism in risk management.

CO4: explain the nature and principles of Insurance (Life and general insurance)

CO5: explain the regulatory framework of insurance in India.

**Bachelor of Commerce (Pass and Honours) Semester -V**  
**Course Title: Insurance Services Management**  
**Course Code: BCRL-5097 Option: B(II)**

**Time: 3 Hours**

**Max.Marks: 50**

Theory: 40

CA: 10

**Instructions for the Paper Setters:-** Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. 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 8 marks.

**UNIT – I**

**Insurance Organization and Management** – Organization forms in Life and Health insurance – Organizational structure – Life insurers management and Office administration – Insurance documentation – Publicity – Proposal forms – Policies contracts – Premium receipts – Endorsement – Renewals.

**UNIT-II**

**Role of Insurance Intermediaries in Emerging Markets** – Agency Regulation – Prerequisites – Training procedures for becoming an agent – Remuneration and other benefits – Agency commission structures – Functions of an agent.

**UNIT – III**

**Underwriting and Claims** – Computation of premium and Bonuses – Claims – Annuities– Pensions – Claim processing and settlement – Role of Surveyors – Opportunity to appeal – Considerations in deriving gross premiums –Premium rate structure – Surplus and its distribution – Annual claim costs – Premium rate variables – Need for underwriting – Principles in underwriting – Features affecting Insurability.

**UNIT-IV**

**Pricing of Insurance Products** – Impact of Legislation and Competition on Pricing – Taxation and Policies – Market related policies – Cost Consciousness – Accounting practices – Scale of operations – Factors having impact on the demand for insurance – Rigidities in the present pricing system – Getting out of a controlled price regime – Price behaviors in a deregulated market.

**Suggested Readings:**

1. Kenneth Black Jr., Harold D. Skipper.Jr: “Life and Health Insurance”,2000, Pearson Education.
2. Kenneth black Jr., Harold D. Skipper.Jr: “Life and Health Insurance”, Response Books.
3. Srinivasan,DC and Shashank srivastava: “Indian Insurance Industry”, 2003, New century Publications.
4. Julia Holyoake & Bill Weiper: “Insurance”,2007, CIB publications, Delhi.
5. Ganguly, Anand ”Insurance Management”,2001, New Age Publications.

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

**Course Title: Accounting for Bankers**

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

**Time: 3 Hours**

**Max.Marks: 50**

**Theory marks: 40**

**CA: 10**

**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).



**Bachelor of Commerce (Pass and Honours) Semester -V**  
**Course Title: Accounting for Bankers**  
**Course Code: BCRL-5628 Option: A(III)**

**Time: 3 Hours**

**Max.Marks: 50**

Theory: 40

CA: 10

**Instructions for the Paper Setters:-** Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. 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 8 marks.

**UNIT-I**

**Basics of Business Mathematics**—Calculation of Simple Interest and Compound Interest – Fixed and Floating Interest Rates – Calculation of EMIs – Calculation of front end and back end interest –Calculation of Annuities – Calculation of provisions for NPA and risk weights for Basel II – Interest calculation using products / balances  
Capital Budgeting – Discounted cash flow – net present value – pay back methods Depreciation – different types – methods of calculation.

**UNIT-II**

**Accounting in Banks / Branches**—Definition & Scope and Accounting Standards—Nature and purpose of accounting; historical perspectives—Origins of accounting principles—accounting standards and its definition and Scope.  
Record keeping basics – Account Categories – Debit and Credit Concepts – Journalizing – Maintenance of Cash / Subsidiary Books and Ledger –Trial Balance – Adjusting and Closing Entries – Day Book and General Ledger Posting

**UNIT-III**

**Bank Accounting and Balance Sheet**—Rules for bank accounts, cash / clearing / transfer vouchers / system – subsidiary book and main day book – General Ledger – Branch v/s Bank Accounts  
Bank Balance Sheet Structure – accounts – categories – Assets, Liabilities and Net worth Components.  
Accounting for NPA / Provisioning / Suit Filed Accounts.  
Preparation of Final Accounts – Final Accounts of Banking Companies, Disclosure requirements

**UNIT-IV**

**Other Accounts**—Company accounts – classes of Share Capital – issue/ forfeiture of Shares – issue of Bonus Shares.  
Bank Reconciliation Statement – Capital & Revenue Expenditure / Depreciation / Inventory Valuation / Bill of Exchange / Consignment Account / Joint Venture – Special Accounts – Leasing and Hire – Purchase Company accounts – Accounts of Non – Trading Concerns – Accounting from incomplete records – Receipts and Payments Account – Income and Expenditure Account, Ratio Analysis.

**Suggested Readings:**

1. IBF, “Accounting and Finance for Bankers:(For JAIIB Examinations)”, 2008, Macmillan Publishers
2. Morton, D. Walter, “Banking and Bank Accounting: An Advanced Set on the Individual Business Practice Plan”, 2011, BiblioBazaar  
Neal,E Virgin, “Modern Banking and Bank Accounting: Containing a Complete Exposition of the Most Approved Methods of Bank Accounting”, 2010, Biblio

**SESSION: 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: PUNJABI (COMPULSORY)**

**COURSE CODE: BCRL -6421**

**COURSE OUTCOMES**

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

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

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

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

**CO5:** ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਂਤ, ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ : ਮੇਲ ਤੇ ਅਧਿਕਾਰ,ਕਾਰਕ ਤੇ ਕਾਰਕੀ ਸੰਬੰਧ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ - ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।

SESSION 2020-21

**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: PUNJABI (COMPULSORY)**

**COURSE CODE:BCRL-6421**

ਸਮਾਂ : 3 ਘੰਟੇ

Maximum Marks: 50

Theory: 40

CA: 10

ਪਾਠ ਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

**ਯੂਨਿਟ-I**

ਕਾਵਿ ਗੌਰਵ (ਪਹਿਲੇ ਛੇ ਕਵੀ)(ਸੰਪਾ. ਬਿਕਰਮ ਸਿੰਘ ਘੁੰਮਣ, ਕਰਮਜੀਤ ਕੌਰ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ  
ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ,  
(ਸ਼ੇਖ ਫ਼ਰੀਦ, ਸ਼ਾਹ ਹੁਸੈਨ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਜੀ, ਗੁਰੂ ਅਰਜਨ ਦੇਵ ਜੀ, ਵਾਰਿਸ ਸ਼ਾਹ, ਸ਼ਾਹ ਮੁਹੰਮਦ)  
(ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ/ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ) 8 ਅੰਕ

**ਯੂਨਿਟ-II**

ਧਰਤੀਆਂ ਦੇ ਗੀਤ (ਸਫ਼ਰਨਾਮਾ), ਬਰਜਿੰਦਰ ਸਿੰਘ ਹਮਦਰਦ, ਨਾਨਕ ਸਿੰਘ ਪੁਸਤਕਮਾਲਾ, ਅੰਮ੍ਰਿਤਸਰ  
(ਸਮਾਜ ਸਭਿਆਚਾਰ ਪਰਿਪੇਖ/ਸਫ਼ਰਨਾਮੇ ਦੇ ਤੌਰ ਤੇ ਪਰਖ) 8 ਅੰਕ

**ਯੂਨਿਟ-III**

(ੳ) ਲੇਖ ਰਚਨਾ (ਵਿਗਿਆਨ, ਤਕਨਾਲੋਜੀ ਅਤੇ ਚਲੰਤ ਮਸਲਿਆਂ ਸਬੰਧੀ)  
(ਅ) ਸੰਖੇਪ ਰਚਨਾ 8 ਅੰਕ

**ਯੂਨਿਟ-IV**

ਵਿਆਕਰਣ :

(ੳ) ਵਿਆਕਰਨਕ ਸ਼੍ਰੇਣੀਆਂ : ਲਿੰਗ, ਵਚਨ, ਕਾਰਕ  
(ਅ) ਕਿਰਿਆ ਵਾਕਾਂਸ਼ : ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰ 8 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 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।

**SESSION 2020-21**

**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**

**Course Title: Basic Punjabi (In lieu of Punjabi Compulsory )**

**COURSE CODE: BCRL-6031**

**COURSE OUTCOMES**

**CO1: ‘ਸਾਹਿਤ ਦੇ ਰੰਗ’ ਪੁਸਤਕ ਦੇ ਵਾਰਤਕ ਭਾਗ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਵਾਰਤਕ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।**

**CO2: ਇਸ ਦਾ ਹੋਰ ਮਨੋਰਥ ਭਾਸ਼ਣ ਕਲਾ ਤੇ ਲਿਖਣ ਕਲਾ ਦੀ ਨਿਪੁੰਨਤਾ ਪੈਦਾ ਕਰਨਾ ਹੈ।**

**CO3: ‘ਸਾਹਿਤ ਦੇ ਰੰਗ’ ਪੁਸਤਕ ਦੇ ਰੇਖਾ ਚਿੱਤਰ ਭਾਗ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਰੇਖਾ ਚਿੱਤਰ ਨੂੰ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਤੇ ਇਹਨਾਂ ਮਹਾਨ ਸ਼ਖ਼ਸੀਅਤਾਂ ਦੀ ਸਫਲਤਾ ਪਿੱਛੇ ਘਾਲੀਆਂ ਘਾਲਣਾਵਾਂ ਤੇ ਵਾਕਫ਼ ਕਰਵਾਉਂਦਿਆਂ ਜੀਵਨ ਸੇਧ ਪ੍ਰਦਾਨ ਕਰਨਾ ਹੈ।**

**CO4: ਅੰਗਰੇਜ਼ੀ ਤੋਂ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ ਮਨੋਰਥ ਲਿਖਣ ਕਲਾ ਦੀ ਨਿਪੁੰਨਤਾ ਪੈਦਾ ਕਰਨਾ ਹੈ।**

**CO5: ਭਾਸ਼ਾ ਅਤੇ ਉਪਭਾਸ਼ਾ ਦੀ ਪਰਿਭਾਸ਼ਾ ਤੇ ਪੰਜਾਬੀ ਦੀਆਂ ਉਪਭਾਸ਼ਾਵਾਂ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਭਾਸ਼ਾ ਅਤੇ ਉਪਭਾਸ਼ਾ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।**

SESSION 2020-21  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
Course Title: Basic Punjabi (In lieu of Punjabi Compulsory )

COURSE CODE: BCRL-6031

ਪਾਠ ਕ੍ਰਮ

ਯੂਨਿਟ-I

ਸਾਹਿਤ ਦੇ ਰੰਗ (ਸੰਪਾ.ਡਾ ਮਹਿਲ ਸਿੰਘ), ਭਾਗ ਦੂਜਾ (ਵਾਰਤਕ ), ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਗੰਗਾਦੀਨ, ਮਾਂ, ਭਾਈ ਮਰਦਾਨਾ ਜੀ ਲੇਖ ਪਾਠਕ੍ਰਮ ਦਾ ਹਿੱਸਾ ਹਨ)  
(ਸਾਰ)

08 ਅੰਕ

ਯੂਨਿਟ-II

ਸਾਹਿਤ ਦੇ ਰੰਗ (ਸੰਪਾ.ਡਾ ਮਹਿਲ ਸਿੰਘ), ਭਾਗ ਦੂਜਾ (ਰੇਖਾ ਚਿੱਤਰ), ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਡਾ.ਗੰਡਾ ਸਿੰਘ, ਨਿੱਕੀ ਕਹਾਣੀ ਦਾ ਬਾਦਸ਼ਾਹ, ਮਿਲਖਾ ਸਿੰਘ ਰੇਖਾ ਚਿੱਤਰ ਪਾਠਕ੍ਰਮ ਦਾ ਹਿੱਸਾ ਹਨ)  
(ਸਾਰ)

08 ਅੰਕ

ਯੂਨਿਟ-III

ਅੰਗਰੇਜ਼ੀ ਤੋਂ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ

(ੳ) ਪੈਰ੍ਹੇ ਵਿਚ ਅਨੁਵਾਦ  
(ਅ) ਵਾਕਾਂ ਵਿਚ ਅਨੁਵਾਦ

08 ਅੰਕ

ਯੂਨਿਟ-IV

(ੳ) ਭਾਸ਼ਾ ਦੀ ਪਰਿਭਾਸ਼ਾ ਤੇ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ

(ਅ) ਉਪਭਾਸ਼ਾ: ਪਰਿਭਾਸ਼ਾ ਤੇ ਪੰਜਾਬੀ ਦੀਆਂ ਉਪਭਾਸ਼ਾਵਾਂ

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।

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: 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 2:-** understand the history of Punjab from independence with special reference to partition and the formation of New Punjab in 1966

**CO 3:-** understand the objectives, planning and outcomes of Green Revolution in the Punjab

**CO 4:-** critically analyze the growth of education, Punjabi literature and Drama in the Punjab after Independence

**CO 5:-**the drug abuse problem, management and prevention in the Punjab



**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**

**COURSE TITLE: 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**

**Examination Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**CA: 10**

**Instructions for the Paper Setters**

- 5. Question paper shall consist of four Units**
- 6. Examiner shall set 8 questions in all by selecting Two Questions of equal marks from each Unit.**
- 7. 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.**
- 8. Each question will carry 8 marks**

**UNIT I**

1. Partition and its Impact on Punjab
2. Rehabilitation.

**UNIT II**

3. Punjabi Suba Movement and Act of 1966.
4. Green Revolution.

**UNIT III**

- 5. Punjabi Diaspora (Canada)**
6. Development of education in Punjab after Independence

**UNIT IV**

7. Development of Punjabi Literature and Drama.
8. Emerging Concerns: Drug Addiction and Female Foeticide

## Suggested Readings

1. Chopra, P.N. & Das, M.N. (1974), *A Social, Cultural & Economic History of India*. Vol.III, Macmillan India, New Delhi, 1974.
2. Grewal, J.S., *Social and Cultural History of Punjab: Prehistoric, Ancient and Early Medieval*. Foundation Books Pvt Ltd Cambridge House, New Delhi, 2004.
3. Grewal, J.S., *The Sikhs of Punjab*. New Cambridge House, New Delhi, 2005
4. Rai Satya M. , *Heroic Tradition in Punjab(1900-1947)*. Publication Bureau, Punjabi University, Patiala, 1978.
5. Singh, Fauja., *Freedom Struggle in Punjab*. Publication Bureau, Punjabi University, Patiala, 1974.
6. Singh, Fauja, *History and Culture of the Punjab*. Part II, Publication Bureau, Punjabi University, Patiala, 1987.
7. Singh, Kushwant, *A History of the Sikhs*. Vol. II (1839-1998), Oxford University Press, Delhi, 1991.
8. Yadav, K.C., *Haryana Aitihāsik Simhavalokan* (Hindi). Haryana Sahitya Akademy, Chandigarh, 1991.

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: ENGLISH (COMPULSORY)**  
**Course Code: BCRL-6212**

**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 plays
- CO 2:** comprehend, appreciate and critically analyse the novel *Train to Pakistan* by Khushwant Singh
- CO 3:** enhance their reading and analysing power of texts through guided reading
- CO 4:** develop skills for report writing and to write an essay on a given topic

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: ENGLISH (COMPULSORY)**  
**Course Code: BCRL-6212**

**Examination Time: 3 Hrs**

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

**Instructions for the Examiner:**

**Section A:** Three questions from the novel *Train to Pakistan* from Unit I and three questions from *Glimpses of Theatre* from Unit II requiring very short answers will be set. The students would be required to answer any five, each carrying 2 marks (50 words each). **(5x2=10)**

**Section B:** Four questions requiring brief descriptive answers based on character, plot and theme(s) in the novel *Train to Pakistan* from Unit I will be set and students would be required to attempt any two, each carrying 5 marks (250 words each). **(2x5=10)**

**Section C:** Four questions based on the central idea, theme, tone or style etc. of the prescribed plays from the textbook, *Glimpses of Theatre* from Unit II will be set for the students to attempt any two, each carrying 5 marks (250 words each). **(2x5=10)**

**Section D:** Two questions with internal choice will be set based on (a) Essay Writing, carrying six marks (word limit 300 words) (b) Report Writing, carrying four marks (word limit 200 words). **(1x6+1x4=10)**

**Unit I**

*Train to Pakistan* by Khushwant Singh

**Unit II**

*Glimpses of Theatre*

- i) The Will
- ii) Villa for Sale
- iii) Progress
- iv) The Monkey's Paw

**Unit III**

Essay Writing and Report Writing

**Texts Prescribed:**

1. *Train to Pakistan* by Khushwant Singh
2. *Glimpses of Theatre*, Guru Nanak Dev University Amritsar

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: OPERATIONS RESEARCH**  
**COURSE CODE: BCRL-6093**

**Time: 3 Hours**

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

**COURSE OUTCOMES**

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

CO1: have conceptual understanding of Operations Research and its practical relevance.

CO2: evaluate various complex problems which are beyond the control of management.

CO3: have comprehensive understanding of various quantitative techniques like LPP, Game Theory, PERT CPM, Assignment, Transportation, Queue Models etc

CO4: apply appropriate Operation Research Techniques according to the nature of the problem.

CO5: suggest optimal solution to the complex problems with an overall quantitative approach of Problem solving

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: OPERATIONS RESEARCH**  
**COURSE CODE: BCRL-6093**

**Time: 3 Hours**

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

**Instructions for the Paper Setters:-** Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. 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 8 marks.

**UNIT-I**

**Basics of Operational Research** – Development, Definition Characteristics, Significance, Scope, Limitations

**Linear Programming** – Introduction, Application, Formulation of Linear Programming Problem, Graphical Method of Solution, Simplex method, Big-M Method, Two Phase Simplex Method

**UNIT-II**

**Transportation Model** – Assumptions, Formulation and Solution of Transportation Models

**Assignment Problems:** Definition of Assignment Model, Hungarian Method of Assignment, Travelling Salesman Problem

**UNIT-III**

**Game Theory** – Theory of Games, Characteristics of Games, Two persons zero sum games, Pure Strategy, Reduce Game by Dominance, Mixed Strategies (2 x 2 Games, 2 x n Games or m x 2 Games)

**Queuing Models** – Application, Introduction, Elements, operating Characteristics, Waiting Time and Idle Time Costs, Model I – Single Channel poisson Arrivals with Exponential Service Times. Infinite Population; Assumption & Limitation Poisson of Queuing Model

**UNIT-IV**

**Net Work Analysis** in Project Planning: Project Planning Scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises

**Suggested Readings:**

1. G. Srinivasan (2008) Operations Research: Principles And Applications, Phi Learning
2. Kanti Swarup, Man Mohan and P.K Gupta Operation Research, Sultan Chand & Sons, New Delhi
3. Frederick S. Hillier (2009) Introduction to Operations Research, McGraw-Hill Higher Education; 9<sup>th</sup> edition
4. Panneerselvam, R. (2009) Operations Research, 2nd Edition Phi Learning
5. V.K.Kapoor (2013) Operations Research: Quantitative Techniques for Management Sultan Chand & Sons, New Delhi

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: CORPORATE GOVERNANCE**  
**COURSE CODE:BCRL-6094**

**Time: 3 Hours**

**Max.Marks: 50**  
**Theory Marks: 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: comprehend the implications of nature and scope of social and environmental accountability for corporate governance practice.
- CO5: explain and evaluate the roles and responsibilities of executive directors, non-executive directors, auditors and company secretaries in ensuring effective corporate governance.



**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: CORPORATE GOVERNANCE**  
**COURSE CODE: BCRL-6094**

**Time: 3 Hours**

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

**CA: 10**

**Instructions for the Paper Setters:-** Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. 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 8 marks.

**UNIT-I**

**Ethics in Business:** Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination.

Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection, Corporate Governance and Business Ethics, Models of Corporate Governance

**UNIT-II**

**Corporate Governance:** Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms, Initiatives in India including clause 49.

**Major Corporate Scandals:** Junk Bond Scam (USA), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India), Sahara Scam, Maharashtra Cooperative Bank Scam

**UNIT-III**

Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures?

**Codes & Standards on Corporate Governance:** Sir Adrian Cadbury Committee (UK), 1992, Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999

**UNIT-IV**

Euroshareholders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes-Oxley (SOX) Act, 2002 (USA), Smith Report, 2003 (UK)

**Suggested Readings:**

1. Murthy, K.V. Bhanu and Krishna, U., “Politics Ethics and Social Responsibilities of Business”, 2009, Pearson Education, New Delhi.
2. Sharma, J. P., “Corporate Governance, Business Ethics & CSR”, 2011, Ane Books Pvt. Ltd., New Delhi.
3. Mallin, C., “Corporate Governance” (Indian Edition), 2012, Oxford University Press, New Delhi.
4. Tricker, B., “Corporate Governance–Principles, Policies, and Practice”, (Indian Edition), 2012, Oxford University Press, New Delhi.
5. Crane, A. and Matten, D., “Business Ethic” (Indian Edition), 2003, Oxford University Press, New Delhi.
6. Albuquerque, D., “Business Ethics, Principles and Practices”, (Indian Edition), 2010, Oxford University Press, New Delhi.
7. Blowfield, M. and Murray, A., “Corporate Responsibility–A Critical Introduction”, 2008, Oxford University Press.

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: FOREIGN EXCHANGE MANAGEMENT**  
**COURSE CODE: BCRL-6095 Option B(I)**

**Time: 3 Hours**

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

**COURSE OUTCOMES**

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

CO1: Understand how the Foreign Exchange Market operates.

CO2: Create an understanding on foreign exchange Management in India.

CO3: Identify foreign exchange risk management and the techniques available for risk exposure containment.

CO4: Able to identify operational difficulties in financing, and settling in foreign currency, and currency forecasting

CO5: Examine the organization of the Foreign Exchange Market, the Spot Market, and the Forward Market.

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: FOREIGN EXCHANGE MANAGEMENT**  
**COURSE CODE: BCRL-6095 Option-B(I)**

**Time: 3 Hours**

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

**Instructions for the Paper Setters:-** Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. 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 8 marks.

**UNIT – I**

**Foreign Exchange Management:** meaning, functions and importance of foreign exchange, structure and participants of Forex Market, Foreign Exchange Market of India

**The main theories** which seek to explain exchange rate behavior. Forecasting exchange rate movements, Different exchange rate arrangements and government intervention

**UNIT-II**

**Financial Fragility and Systemic Risk** The main causes of financial. Fragility and systemic risk Financial sector adjustments in response to financial booms and busts since 1980

**Introduction to Futures**— an overview of financial futures markets, including the types of contracts available – futures terminology and concepts, and futures pricing and behavior – cost of carrying and expectations approach – Uses of futures for hedging, arbitrage and speculation.

**UNIT – III**

**Swaps Development of the swaps market**— Characteristics and uses of swap products, interest rate and currency swaps – Legal and regulatory issues

**UNIT-IV**

**Exchange rate Risk and Political Risk Identification** of the different types of exchange rate risk; transaction exposure, translation exposure and economic exposure, together with an analysis of political risk , Managing Foreign Exchange Rate Risk Strategies for managing foreign exchange rate risk and the instruments available; currency forwards, futures, options and swaps – Short-term Interest Rate Risk Management

**Suggested Readings:**

1. C. Jeevanandam “Foreign Exchange, Concepts, Practices & Control”, 2012 Sultan Chand & Sons
2. Luc Soenen: “Foreign Exchange Management”, 1999, McGraw–Hill Primis Custom Publishing.
3. Fatemi, Khosrow: “Foreign Exchange Issues, Capital Markets and International Banking in the 1990's”, 2012, Taylor & Francis Publishers.
4. Walton, L E: “Foreign Trade and Foreign Exchange”, Macdonald & Evans. London.
5. Daigler, R.T: “Managing Risk with Financial futures”, 2000, Ashgate Publishing Limited

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: RISK MANAGEMENT AND INSURANCE**  
**COURSE CODE: BCRL-6096 Option B(II)**

**Time: 3 Hours**

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

**COURSE OUTCOMES**

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

CO1: demonstrate the knowledge of insurance contracts and provisions.

CO2: demonstrate the features of property-liability insurance, life and health insurance and employee benefit plans.

CO3: develop skills to facilitate insurance product cost and pricing, marketing and distribution.

CO4: examine the role of public policy including social insurance in personal financial planning and risk management.

CO5: explain the regulatory framework of Insurance in India.

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: RISK MANAGEMENT AND INSURANCE**  
**COURSE CODE: BCRL-6096 Option B(II)**

**Time: 3 Hours**

**Max. Marks:50**

**Theory Marks:40**

**CA: 10**

**Instructions for the Paper Setters:-**

Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV). 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 8 marks.

**UNIT – I**

**Risk and Risk Management Process** – Concept of Risk – Risk vs. Uncertainty – Types of Risks – Risk Identification – Evaluation – Risk Management Objectives – Selecting and Implementing Risk Management Techniques.

**Commercial Risk Management Applications**– Property – Liability–Commercial Property Insurance Different Policies and Contracts – Business Liability and Risk Management Insurance

**UNIT-II**

**Workers' Compensation and Risk Financing**

**Personal Risk Management Applications**– Property – Liability–Risk Management for Auto Owners – risk management for homeowners

**UNIT – III**

**Risk Management Applications**–**loss of Life**–**Loss of Health**– Retirement Planning and Annuities – Employee Benefits – Financial and Estate Planning

**UNIT-IV**

**Risk management environment**– industry – functions and organisation of insurers – Government regulation of insurance sector – IRA – Privatisation of insurance business in India –changes in Insurance Act – Insurance intermediaries – insurance products pricing – claim valuation –Foreign insurers in India

**Suggested Readings:**

1. Rejda, George E: “Principles of Risk Management and Insurance”, 2011, Pearson Education.
2. McNamara: “Principles of Risk Management and Insurance”, 2007, Addison–Wesley
3. Dorfman: “Introduction to Risk Management and Insurance”,2012, Prentice Hall.
4. Williams and Heins, “Risk Management and Insurance”, 1998, McGraw Hill Pub.
5. Gupta, PK, “Insurance and Risk Management”, 2009, Himalaya Publishing.

**SESSION 2020-2021**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER VI**  
**COURSE TITLE: 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.



**SESSION 2020-2021**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER VI**  
**CORSE TITLE: 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.

**SESSION 2020-2021**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER VI**  
**COURSE TITLE: WORKSHOP ON BASICS OF STOCK MARKET**  
**COURSE CODE: BCRP-6097**

**COURSE OUTCOMES:**

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

CO1: define the role of financial markets at macro level.

CO2: understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.

CO3: know about various technical terms used in the stock market.

CO4: know about the role of various entities involved in the trading process of stock market.

CO5: understand the practical aspects of primary and secondary market operations.

CO6: make their career in stock market/broking houses.

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: WORKSHOP**  
**COURSE CODE: BCRP-6097**

Following three options shall be given to students out of which a student has to opt any one:

1. Workshop on Goods & Services Tax (GST)
2. Workshop on Income Tax & e-filing
3. Workshop on Basics of stock Market.

This paper carries 50 marks Evaluation will be done by the external examiner. The examination will be conducted by internal examiner/examiners depending upon options offered. The students shall be required to maintain a file containing various documents related to the particular workshop chosen by them which will be verified by the external examiner. The Division of marks shall be 30 for practical and 20 for Viva.

The Contents of the three workshops is as follows:

**Workshop on Goods & Services Tax (GST)**

- Accounting in GST
- Computing GST Tax
- Applicability of CGST, IGST, SGST, UTGST on Different Transactions and adjustment of credit.
- Preparation of GST PMT Registers
- Reverse Charge mechanism
- TCS and Reverse Charge Implications in case of E Commerce Transactions in GST
- Billing and Invoicing in GST
- Composition Scheme in GST

**Workshop on Income Tax & e-filing**

- Applying for PAN
- E-Filing ITR for Salaried Individuals.
- Advance Tax Computation both for individuals & firms
- E-Filing ITR for Small Proprietorship Business.
- Deductions and E-Filing ITR for Partnership Business
- Filing Challans related to self-assessment Tax, Advance Tax.
- TDS Accounting, e-payment of challan 281, Return form 260, Checking form 26AS. Issue of Certificate, Concept of 15G & 15H forms.
- Payroll Processing

**Workshop on Basics of stock Market**

- Investment Foundation: Investment-Meaning, Objectives, Characteristics, Gambling, Speculation & Trading.
- Investment Alternatives: Bank Deposits, Post Office saving 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, Contract Note & Trading costs.

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE TITLE: BANK MARKETING**  
**COURSE CODE: BCRL-6628 Option A(IV)**

**Time: 3 Hours**

**Max. Marks:50**  
**Theory Marks: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: provide insights to the challenges and opportunities in bank marketing.

CO3: highlight the importance of understanding consumer behavior in bank marketing.

CO4: study the environmental and individual influences on consumers.

CO5: focus on decision making aspects and implementation of decisions in sales and distribution management.

CO6: understand and apply the STP of marketing (segmentation, targeting, positioning) in banking sector.

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**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS& HONOURS) SEMESTER-VI**  
**COURSE TITLE: BANK MARKETING**  
**COURSE CODE: BCRL-6628**

**Time: 3 Hours**

**Max.Marks: 50**

Theory: 40

CA: 10

**Instructions for the Paper Setters:-**

Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. 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 8 marks.

**UNIT-I**

**Introduction of Marketing and Key Concepts**—Definition Marketing and Market, Four elements in Marketing Mix and their inter relationship. Marketing Planning—Micro and Macro factors influencing the market for an organisation, Bank Marketing and Marketing Mix, Bank Distribution The art of Customer Service as applied to banking

**UNIT-II**

**Customer Behaviour in Banking**, Banking Consumer and Market Segmentation—Mass Marketing, Multiple Marketing, Steps in strategy formulation, Marketing Research in Banking— types of data—primary and secondary, uses of Marketing Research. Relationship Marketing in Banking, Competitive Analysis in Banking

**UNIT-III**

**Bank's product strategy**—Core, Value Added, Fundamental and Augmented Products, Product Item and Product Line , Difference between product and service , The concept of Product/Service Delivery in Banking, Pricing Strategies and its applications in banking— Elasticity of demand , Break Even Analysis, Different types of products and keyvariables.

**UNIT-IV**

**Banking Promotion Strategy**— The Communication process, Goals of Communication, Steps in developing effective communication, Selling and Organising for sales and Selling to corporate clients—Meaning of corporate clients, relationship and transaction banking, bank organisation for large corporate clients

**Suggested Readings:**

1. Chacko, Oommen and Grewal, Rajendra, "Marketing of Banking Services", 2003, MacMillan India Ltd
2. Bank Marketing Association, "Bank Marketing", 1990, The Association
3. Reidenbach, R. Eric and Pitts, Robert E, "Effective bank marketing: issues, Technique.