

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Commerce (Pass and Honours)

(Semester: I - VI)

(Under Continuous Evaluation System)

Session: 2022-23



The Heritage Institution

**KANYA MAHA VIDYALAYA
JALANDHAR**

(Autonomous)

B. Com

Bachelor of Commerce

Duration: 3 Years Level

Graduation Type: Degree

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

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

Programme Specific Outcomes

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

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

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

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

PSO4: Process information by effective use of IT tools

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

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

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

**SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
BACHELOR OF COMMERCE (Pass and Honours)
SESSION: 2022-23**

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) ¹ Basic Punjabi ² Punjab History and 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

¹ Special paper in lieu of Punjabi (Compulsory)

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

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

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BACHELOR OF COMMERCE (Pass and Honours)
SESSION: 2022-23

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) ¹ Basic Punjabi ² Punjab History and 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	-	50	-	-
SECM-2502	*Moral Education	AC	25	20	-	05	1
Total			350				

C-Compulsory

AC-Audit

Course

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SESSION: 2022-23

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) ¹ Basic Punjabi ² Punjab History and 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	* Environmental Studies (Compulsory)	AC	100	60	20	20	3
SECG-3532	* Gender Sensitization	AC	25	10	10	05	1
Total			350				

C-Compulsory

AC-Audit

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BACHELOR OF COMMERCE (Pass and Honours)

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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) ¹ Basic Punjabi ² Punjab History and 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	*Social Outreach	AC	25	-	20	05	-
Total			350				

C-Compulsory

AC-Audit

Course

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BACHELOR OF COMMERCE (Pass and Honours)
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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) ¹ Basic Punjabi ² Punjab History and 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
SECJ-5551	*Job Readiness Course	AC	25	20	-	5	
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
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BCRL-5097 Option- B(II)	Insurance Services Management	C	50	40	-	10	3
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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) ¹ Basic Punjabi ² Punjab History and 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	-	40	10	3
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)

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

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

COURSE OUTCOMES

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

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

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

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

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

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

ਸਮਾਂ : 3 ਘੰਟੇ

Maximum Marks: 50

Theory : 40

CA :10

ਪਾਠਕ੍ਰਮ 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) ਪੈਰੂਾ ਰਚਨਾ (ਤਿੰਨ ਵਿਚੋਂ ਇਕ)

(ਅ) ਪੈਰੂਾ 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।

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

Course outcomes

C01:ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਨੂੰ ਸਿਖਾਉਣ ਦੀ ਪ੍ਰਕਿਰਿਆ ਵਿਚ ਪਾ ਕੇ ਇਕ ਹੋਰ ਭਾਸ਼ਾ ਸਿੱਖਣ ਦਾ ਮੌਕਾ ਪ੍ਰਦਾਨ ਕਰਨਾ ਹੈ।

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

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

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

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

C06:ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਵਿਚ ਹਫ਼ਤੇ ਦੇ ਸੱਤ ਦਿਨਾਂ ਦੇ ਨਾਂ, ਬਾਰਾਂ ਮਹੀਨਿਆਂ ਦੇ ਨਾਂ, ਰੁੱਤਾਂ ਦੇ ਨਾਂ, ਇਕ ਤੋਂ ਸੌ ਤੱਕ ਗਿਣਤੀ ਸ਼ਬਦਾਂ ਵਿਚ ਸਿਖਾਉਣਾ ਹੈ।

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

ਸਮਾਂ : 3 ਘੰਟੇ

Maximum Marks: 50

Theory : 40

CA: 10

ਪਾਠਕ੍ਰਮ

ਯੂਨਿਟ-I

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

08 ਅੰਕ

ਯੂਨਿਟ-II

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

08 ਅੰਕ

ਯੂਨਿਟ-III

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

08 ਅੰਕ

ਯੂਨਿਟ-IV

ਹਫਤੇ ਦੇ ਸੱਤ ਦਿਨਾਂ ਦੇ ਨਾਂ, ਬਾਰ੍ਹਾਂ ਮਹੀਨਿਆਂ ਦੇ ਨਾਂ, ਰੁੱਤਾਂ ਦੇ ਨਾਂ, ਇਕ ਤੋਂ ਸੌ ਤਕ ਗਿਣਤੀ ਸ਼ਬਦਾਂਵਿਚ ।

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

Bachelor of Commerce

(Semester-I)

Session 2022-23

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

(For those students who are not domicile of Punjab)

Course Code: BCRL-1431

COURSE OUTCOMES

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

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

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

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

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

Bachelor of Commerce

(Semester-I)

Session 2022-23

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

(For those students who are not domicile of Punjab)

Course Code: BCRL-1431

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 **5th 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

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

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

COURSE OUTCOMES

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

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

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

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

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

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

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+2+2=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+2+2=10)**

Unit I

English Grammar in Use, 4th 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)

(1/1)

Session 2022-23

Bachelor of Commerce (Pass and Honours) Semester-I

Session: 2022-23

Financial Accounting

Course Code: BCRL-1093

Course Outcomes:

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

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

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

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

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

Bachelor of Commerce (Pass and Honours) Semester-I

Session: 2022-23

Financial Accounting

Course Code: BCRL-1093

Time: 3 Hours

Max. Marks: 50

Theory: 40

CA: 10

Instructions for 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*", 3rd
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*", 2nd Edition, 2007, Tata McGraw Hill.

Note: Latest edition of text book should be used.

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

Course Outcomes:

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

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

CO2: gain indepth knowledge of different forms of organization.

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

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

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

Time: 3 Hours

Max. Marks: 50

Theory: 40

CA: 10

Instructions for 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.

Bachelor of Commerce (Pass and Honours) Semester-I

Session: 2022-23

Business Communication

Course Code: BCRL -1095

Course Outcomes:

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

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

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

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

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

Bachelor of Commerce (Pass and Honours) Semester-I

Session: 2022-23

Business Communication

Course Code: BCRL -1095

Time: 3 Hours

Max. Marks: 50

Theory: 40

CA: 10

Instructions for 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 Communication – 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. Organizational Communication: Importance of Communication in Management, Formal and Informal Communication, Internal and external communication
Unit-II
Presentation Skills: Presentation on any chosen topic, Oral presentations, Principles of oral presentations, factors affecting presentations. Business Etiquette: Understanding etiquette, Cross-cultural etiquette, Business manners. Business to business etiquette.
Unit-III
Internal Correspondence: Memos, Circulars, Notices, Office Orders. Correspondence with banks: Regarding overdrafts, Cash credits, Loans. Drafting of sales letters, Circulars, Preparation of sales reports, Customers' Correspondence: Complaints, Regarding dues, follow up letters.
Unit-IV
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”, 13th Edition.
7. Doshi S.R., (2008), “Business Communication & Management–Methods & Techniques”.
8. Herata. A. Murphy, Charles E. Peck, (1981), 3rd Edition, “Effective Business Communication”, Tata McGraw Hill Publishing Co. Ltd.

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

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

Course outcomes:

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

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

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

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

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

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

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

Time: 3 Hours

Max. Marks: 50

Theory: 40

CA: 10

Note: Instructions for the Paper–Setter:

Two questions, each carrying 8 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

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: Laspeyre's Method, Pasche's Method and Fisher's. Testing for Ideal method including Time and Factor Reversal tests. Splicing.

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.(1998) *Statistics for Business and Economics*, Ist Edition, Vikas Publishing House Pvt. Ltd.
2. Gupta, S.C.(2018) *Fundamentals of Statistics*, Himalayan Publishing House, Delhi.
3. Gupta, S. P. (2011) *Statistical Methods*, S. Chand Publications, New Delhi.
4. Siegel, Andrew F.(2011) *Practical Business Statistics*, International Edition, McGraw Hill Irwin.

Note: The latest edition of the books is recommended.

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

COURSE OUTCOMES:

After passing this course the student will be able to:

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

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

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

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

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

Word Processing: 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

Word Processing: 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

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

UNIT IV

Spreadsheet: 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:

1. Anshuman Sharma, A book of Fundamentals of Information Technology, Lakhanpal Publishers, 5th 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.

BACHELOR OF COMMERCE
Semester I
Session 2022-23
Drug Abuse: Problem, Management and Prevention
Course Code: AECD-1161

Course Outcomes

After completing the course the students will be able to:

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

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

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

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

BACHELOR OF COMMERCE
Semester I
Session 2022-23
Drug Abuse: Problem, Management and Prevention
Course Code: AECD-1161

Time: 3 Hrs

Max. Marks: 50

Theory: 40

CA: 10

Instructions for the Paper Setter:

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

UNIT-I

Meaning, Nature and Extent of Drug Abuse in India and Punjab.

Consequences of Drug Abuse for:

Individual: Education, Employment, Income. Family: Violence

Society: Crime

Nation : Law and Order problem

UNIT-II

Management of Drug Abuse

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

Management: Counselling, Behavioural and Cognitive therapy.

Social Management: Family, Group therapy and Environmental Intervention.

UNIT-III

Prevention of Drug abuse:

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

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

UNIT-IV

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

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

Suggested Readings:

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

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

Course Code: SECF-1492

Course Title: Foundation Course

Nature of Course: Audit Course (Value Added)

Course Duration: 30 hours

Course intended for: Semester I students of undergraduate degree programs of all 25 streams.

PURPOSE & AIM

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

INSTRUCTIONAL OBJECTIVES

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

LEARNING OUTCOMES

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

- learn how past societies, systems, ideologies, governments, cultures and technologies were built, how they operated, and how they have changed
- understand how the rich history of the world helps us to paint a detailed picture of where we stand today
- understand the Vedic theism, Upanishads Philosophy and doctrines of Jainism, Buddhism and Sikhism
- acquire knowledge of women rights and courage to face day to day challenges

- acknowledge the changes in society, religion and literature in the renaissance period and the importance of empathy and compassion for humanity
- learn about the prominent Indians (Men and Women) who contributed significantly in freedom struggle, education, economic development and in the formation and evolution of our nation
- understand meaning of race and how that concept has been used to justify exclusion, inequality, and violence

throughout history and the origin of civil right movements to fight for equality, liberty and fraternity

- critically evaluate the socio-political and economic issues at global level and its implications in the present
- upgrade and enhance learning technological skills and striking a balance between technology and their well being
- take pride in learning the saga of Indian Past Culture and Heritage
- understand the rich legacy of KMV and its progressive endeavours

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

EXAMINATION

- **Total Marks: 25 (Final Exam: 20; Internal Assessment: 5)**
- Final Exam: multiple choice quiz. Marks – 20; Time: 1 hour

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

SYLLABUS

Module I Being a Human: Introduction & Initial Assessment

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

Module 2 The Human Story

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

Module 3 *The Vedas* and the Indian Philosophy

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

Module 4 Changing Paradigms in Society, Religion & Literature

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

Module 5 Woman: A Journey through the Ages

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

Module 6 Makers of Modern India

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

Module 7 Racism: Story of the West

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

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

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

Module 9 Technology Vis a Vis Human Life

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

Module 10 My Nation My Pride

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

Module 11 The KMV Experience

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

Module 12 Final Assessment, Feedback & Closure

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

PRESCRIBED READING

- *The Human Story* published by Dawn Publications

BACHELOR OF COMMERCE
(Semester II)
PUNJABI (COMPULSORY)
COURSE CODE- BCRL -2421

COURSE OUTCOMES

- CO1: ਦੋ ਰੰਗ (ਕਹਾਣੀ ਭਾਗ) ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਵਿਤਾ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਤਾਂ ਕਿ ਉਹ ਆਧੁਨਿਕ ਦੌਰ ਵਿਚ ਚੱਲ ਰਹੀਆਂ ਕਾਵਿ ਧਾਰਾਵਾਂ ਅਤੇ ਕਵੀਆਂ ਬਾਰੇ ਗਿਆਨ ਹਾਸਿਲ ਕਰ ਸਕਣ।
- CO2: ਇਸ ਦਾ ਹੋਰ ਮਨੋਰਥ ਕਵਿਤਾ ਦੀ ਵਿਆਖਿਆ, ਵਿਸ਼ਲੇਸ਼ਣ ਤੇ ਮੁਲੰਕਣ ਦੀ ਪ੍ਰਕਿਰਿਆ ਤੋਂ ਜਾਣੂ ਕਰਾਉਣਾ ਵੀ ਹੈ ਤਾਂ ਕਿ ਉਹ ਸਮਕਾਲੀ ਸਮਾਜ ਦੀਆਂ ਸਮੱਸਿਆਵਾਂ ਨੂੰ ਸਮਝ ਸਕਣ ਅਤੇ ਆਲੋਚਨਾਤਮਕ ਦ੍ਰਿਸ਼ਟੀ ਬਣਾ ਸਕਣ।
- CO3: ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿਧ ਹਸਤੀਆਂ ਜੀਵਨੀ ਦੀ ਵਿਧਾ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਜੀਵਨੀ ਨੂੰ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਜੀਵਨੀ ਜਗਤ ਨਾਲ ਜੋੜਣਾ ਹੈ।
- CO4: ਸ਼ਬਦ ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ ਪੜ੍ਹਣ ਨਾਲ ਵਿਦਿਆਰਥੀ ਇਸਦੇ ਮੁੱਢਲੇ ਸੰਕਲਪਾਂ ਨੂੰ ਆਧਾਰ ਬਣਾ ਕੇ ਇਹਨਾਂ ਸੰਕਲਪਾਂ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ।
- CO5: ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਦਾ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ-ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।
- CO6: ਮੁਹਾਵਰਿਆਂ ਦੀ ਵਰਤੋਂ ਨਾਲ ਗੱਲਬਾਤ ਵਿਚ ਪਰਪੱਕਤਾ ਆਉਂਦੀ ਹੈ। ਇਹ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਗੱਲਬਾਤ ਵਿਚ ਨਿਖਾਰ ਲਿਆਉਣ ਦਾ ਕੰਮ ਕਰਨਗੇ।

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

ਸਮਾਂ: 3 ਘੰਟੇ

Maximum Marks: 50

Theory: 40

CA: 10

ਪਾਠਕ੍ਰਮ 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

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।

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 2022-23
BACHELOR OF COMMERCE SEMESTER-II
BASIC PUNJABI
In lieu of Punjabi (Compulsory)
COURSE CODE - BCRL -2031

Course outcomes

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

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

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

CO4:ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਦਾ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ-ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।

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

CO6:ਵਿਦਿਆਰਥੀ ਵਾਕ ਦੀ ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਇਸਦੀ ਬਣਤਰ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ ਅਤੇ ਭਾਸ਼ਾ ਤੇ ਪਕੜ ਮਜ਼ਬੂਤ ਹੋਵੇਗੀ।

CO7:ਪੈਰਾ ਰਚਨਾ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨ੍ਹਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO8: ਘਰੇਲੂ ਅਤੇ ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ ਲਿਖਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇਸ ਕਲਾ ਵਿਚ ਨਿਪੁੰਨ ਕਰਨਾ ਹੈ।

CO9:ਮੁਹਾਵਰਿਆਂ ਦੀ ਵਰਤੋਂ ਨਾਲ ਗੱਲਬਾਤ ਵਿਚ ਪਰਪੱਕਤਾ ਆਉਂਦੀ ਹੈ। ਇਹ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਗੱਲਬਾਤ ਵਿਚ ਨਿਖਾਰ ਲਿਆਉਣ ਦਾ ਕੰਮ ਕਰਨਗੇ।

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

ਸਮਾਂ: 3 ਘੰਟੇ

Maximum Marks: 50

Theory : 40

CA : 10

ਪਾਠਕ੍ਰਮ

ਯੂਨਿਟ-I

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

08 ਅੰਕ

ਯੂਨਿਟ-II

ਪੰਜਾਬੀਵਾਕਬਣਤਰ : ਮੁੱਢਲੀਜਾਣਪਛਾਣ

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

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

08 ਅੰਕ

ਯੂਨਿਟ-III

ਪੈਰੂਾ ਰਚਨਾ

ਅਖਾਣ (ਅਖਾਣਾਂ ਦੀ ਲਿਸਟ ਨਾਲ ਨੱਥੀ ਹੈ)

08 ਅੰਕ

ਯੂਨਿਟ-IV

ਚਿੱਠੀ ਪੱਤਰ (ਘਰੇਲੂ ਅਤੇ ਦਫ਼ਤਰੀ)

ਮੁਹਾਵਰੇ (ਮੁਹਾਵਰਿਆਂ ਦੀ ਲਿਸਟ ਨਾਲ ਨੱਥੀ ਹੈ)

08 ਅੰਕ

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

Bachelor of Commerce
Semester-II
Session 2022-23
Course Title: Punjab History and Culture (C. 320 to 1000 A.D.)
(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)
Course Code: BCRL-2431

COURSE OUTCOMES

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

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

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

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

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

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

Bachelor of Commerce (Semester-II)
Session 2022-23
Course Title: Punjab History and Culture (C. 320 to 1000 A.D.)
(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)
Course Code: BCRL-2431

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 5th 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 with special reference to reforms introduced by Ashok

Unit-II

3. The Kushans: Gandhar School of Art
4. Gupta Empire: Golden Period-Social and cultural life, Art and Architecture)

Unit-III

5. The Punjab under Harshvardhana
6. Socio-cultural History of Punjab from 7th 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

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

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

COURSE OUTCOMES

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

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

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

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

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

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

Max. Marks: 50

Examination Time: 3 Hrs

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+2+2=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+2+2=10)**

Unit I

English Grammar in Use, 4th 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)

Bachelor of Commerce (Pass and Honours) Semester-II

Session: 2022-23

Functional Management

Course Code: BCRL- 2093

Course Outcomes:

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

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

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

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

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

Bachelor of Commerce (Pass and Honours) Semester-II

Session: 2022-23

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

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, 2000, 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 should be used.

Bachelor of Commerce (Pass and Honours) Semester –II

Session: 2022-23

Commercial Laws

Course Code: BCRL-2094

Course Outcomes:

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

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

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

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

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

Bachelor of Commerce (Pass and Honours) Semester –II

Session: 2022-23

Commercial Laws

Course Code: BCRL-2094

Time: 3 Hours

Max. Marks: 50

Theory: 40

CA:10

Instructions for 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*", 2nd Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., "*Business Law*", 5th 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.

Bachelor of Commerce (Pass and Hons.)

Semester – II

Session 2022-2023

Course Code: BCRL-2175

Business Economics

Course outcomes:

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

CO1: students will be able to have an in-depth understanding of the preliminary concepts about consumer behaviour.

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

CO3: learn about various market structures.

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

CO5: learn about the consumption function.

Bachelor of Commerce (Pass and Hons.)
Semester – II
Session 2022-2023
Course Code: BCRL–2175
Business Economics

Time: 3 Hours

Max. Marks: 50
Theory: 40
CA: 10

Note: Instructions for the Paper–Setter:

Two questions, each carrying 8 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

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 price discrimination.

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. (2009) *Managerial Economics*, 7th Edition, Vikas Publication.

Note: The latest edition of the books is recommended.

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

Course Outcomes:

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

CO1: calculate depreciation and carry accounting treatment under straight line method and written down value method. They will also understand the different types of provisions and reserves.

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

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

CO4: prepare accounts under dissolution of partnership.

Bachelor of Commerce (Pass and Honours) Semester-II

Session: 2022-23

Advanced Financial Accounting

Course Code: BCRM-2096

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.

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

Course Outcomes:

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

CO1: develop strong communication skills.

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

CO3: improve their conceptual knowledge and develop critical thinking.

CO4: improve presentation skills.

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

Max. Marks: 50

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

SEMESTER II
MORAL EDUCATION COURSE
AUDIT COURSE (Value Based)

Course Title: Moral Education Course

Duration: 30 hours

Course intended for: Semester II students of undergraduate degree programmes of all streams.

Course Credits: 2

Course Code: SECM- 2502

Course Description:-

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

Expectations:-

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

EXAMINATION

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

80%-89% marks : B grade

70%-79% marks : C grade

60%-69% marks : D grade

50%-59% marks : E grade

Below 50% marks : F grade (Fail - must give the exam again)

SYLLABUS

Module I: Introduction

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

Module II: The Self and You

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

Module III: The Family and You

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

Module IV: The Society and You

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

Module V: The Nation and You

- International peace and brotherhood
- Saving the environment

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

COURSE OUTCOMES

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

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

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

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

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

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

ਸਮਾਂ : 3 ਘੰਟੇ

Maximum Marks: 50

Theory: 40

CA: 10

ਪਾਠਕ੍ਰਮ 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।
(ਪਾਠ ਕ੍ਰਮ 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 (ਭਾਵੰਸ਼, ਸ਼ਬਦ, ਵਾਕੰਸ਼, 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 2022-23
BACHELOR OF COMMERCE
SEMESTER-III
Basic Punjabi (In lieu of Punjabi Compulsory)
COURSE CODE- BCRL -3031

Course outcomes

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

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

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

CO4:ਕਹਾਣੀ ਭਾਗ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਵਿਤਾ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਤਾਂ ਕਿ ਉਹ ਆਧੁਨਿਕ ਦੌਰ ਵਿਚ ਚੱਲ ਰਹੀਆਂ ਕਾਵਿਧਾਰਾਵਾਂ ਅਤੇ ਕਵੀਆਂ ਬਾਰੇ ਗਿਆਨ ਹਾਸਿਲ ਕਰ ਸਕਣ।

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

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

ਸਮਾਂ: 3 ਘੰਟੇ

Maximum Marks : 50
Theory:40
CA:10

ਪਾਠਕ੍ਰਮ
ਯੂਨਿਟ-I

ਪੈਰਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉਤਰ
ਸੰਖੇਪ ਰਚਨਾ

08 ਅੰਕ

ਯੂਨਿਟ-II

ਕਵਿਤਾਵਾਂ

- (ੳ) ਸਮਾਂ (ਭਾਈ ਵੀਰ ਸਿੰਘ)
- (ਅ) ਖੈਰ ਪੰਜਾਬੀ ਦੀ (ਫੀਰੋਜ਼ਦੀਨ ਸ਼ਰਫ)
- (ੲ) ਖ਼ਨਗਾਹੀ ਦੀਵਾ ਬਾਲਦੀਏ (ਪ੍ਰੋ.ਮੋਹਨ ਸਿੰਘ)
- (ਸ) ਰੁੱਖ (ਸ਼ਿਵ ਕੁਮਾਰ)
- (ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ, ਸਾਰ)

08 ਅੰਕ

ਯੂਨਿਟ-III

ਕਹਾਣੀਆਂ

- (ੳ) ਭੂਆ (ਨਾਨਕ ਸਿੰਘ)
- (ਅ) ਪੈਮੀ ਦੇ ਨਿਆਣੇ (ਪ੍ਰਿੰ. ਸੰਤ ਸਿੰਘ ਸੇਖੋਂ)
- (ੲ) ਕੁਲਫੀ (ਸੁਜਾਨ ਸਿੰਘ)
- (ਸ) ਧਰਤੀ ਹੇਠਲਾ ਬੋਲਦ(ਕੁਲਵੰਤ ਸਿੰਘ ਵਿਰਕ)
- (ਵਿਸ਼ਾ ਵਸਤੂ, ਸਾਰ)

08 ਅੰਕ

ਯੂਨਿਟ-IV

ਨਿਬੰਧ

- (ੳ) ਘਰ ਦਾ ਪਿਆਰ (ਤੇਜਾ ਸਿੰਘ)
- (ਅ) ਮਾਂ (ਗੁਰਬਖ਼ਸ਼ ਸਿੰਘ)
- (ੲ) ਭਾਈ ਮਰਦਾਨਾ ਜੀ (ਹਰਪਾਲ ਸਿੰਘ ਪੰਨੂ)
- (ਸ) ਮਨੁੱਖ ਕੁਦਰਤ ਦੀ ਨੇਕ ਔਲਾਦ ਨਹੀਂ (ਸੁਰਿੰਦਰ ਮੰਡ)
- (ਵਿਸ਼ਾ ਵਸਤੂ, ਸਾਰ)

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।

Bachelor of Commerce (Semester III)

Session 2022-23

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

COURSE CODE: BCRL-3431

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

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

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

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

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

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

Bachelor of Commerce (Semester III)

Session 2022-23

**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

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 **5th question** may be attempted from any of the **four Units**.
4. 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.

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

COURSE OUTCOMES

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

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

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

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

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

BACHELOR OF COMMERCE
SEMESTER - III
Session 2022-23
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, 4th 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

(1/2)

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

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2022-23

Business Environment

Course Code: BCRL-3093

Course Outcomes:

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

CO1: understand the importance of study of business environment.

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

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

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

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2022-23

Business Environment

Course Code: BCRL-3093

Time: 3 Hours

Max. Marks: 50

Theory: 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. 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 should be used.

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

Course Outcomes:

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

CO1: have in depth knowledge about formation of a company and its registration.

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

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

CO4: grasp the latest emerging issues that may arise.

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

Time: 3 Hours

Max. Marks: 50
Theory: 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. 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.

Suggested Readings:

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

Note: Latest edition of text book should be used.

Bachelor of Commerce (Pass and Honours) Semester –III
Session: 2022-2023
Financial Management
Course Code: BCRL-3095

Course Outcomes:

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

CO1: Understand both the theoretical and practical role of financial management in business organisations.

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

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

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

Bachelor of Commerce (Pass and Honours) Semester –III
Session: 2022-2023
Financial Management
Course Code: BCRL-3095

Time: 3 Hours

Max.Marks: 50
Theory: 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. 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

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2022-2023

International Business

Course Code: BCRL-3096

Course Outcomes:

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

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

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

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

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

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2022-2023

International Business

Course Code: BCRL-3096

Time: 3 Hours

Max. Marks: 50

Theory : 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. 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. Hill and Jain, Kumar, Arun, "*International Business*", 6/e, 2008, Tata McGraw–Hill, New Delhi.
2. Cherunilam, Francis, "*International Business: Text and Cases*", 5/e, 2010, Prentice Hall of India Ltd, New Delhi.
3. Paul, J., "*International Business*", 5/e, 2011, Prentice Hall of India Ltd, New Delhi.
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 should be used.

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

Course Outcomes:

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

CO1: understand the meaning of share and share capital, its different types, accounting treatment and procedure involved in redemption of preference shares. They will also learn to prepare final accounts.

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

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

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

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

Time: 3 Hours

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

Instructions for the Paper Setter: Eight questions of equal marks essay type/numerical (in equal proportion) are to be set, two in each of the four sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any section. Each question will carry 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*”, 2nd Edition, 2009, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text book should be used.

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2022-2023

Environmental Studies

Course Code- AECE-3221

COURSE OUTCOMES:

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

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2022-2023

Environmental Studies

Course Code- AECE-3221

Time: 3Hrs.

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

Instructions for the Paper Setter:

The question paper should carry 60 marks.

The structure of the question paper being:

Part-A, Short answer pattern – 20 marks

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

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

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

Unit 1

The multidisciplinary nature of environmental studies

Definition, scope and importance, Need for public awareness

Unit 2

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

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

Unit 3

Ecosystems

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem

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

Unit 4

Biodiversity and its conservation

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

Unit 5

Environmental Pollution

Definition

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

Unit 6

Social Issues and the Environment

- From unsustainable to sustainable development
- Urban problems and related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation
- Consumerism and waste products
- Environmental Protection Act, 1986
- Air (Prevention and Control of Pollution) Act, 1981
- Water (Prevention and control of Pollution) Act, 1974

- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation
- Public awareness

Unit 7

Human Population and the Environment

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

Unit 8

Field Work

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

References:

1. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
2. Down to Earth, Centre for Science and Environment, New Delhi.
3. Heywood, V.H. & Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge House, Delhi.
4. Joseph, K. & Nagendran, R. 2004. Essentials of Environmental Studies, Pearson Education (Singapore) Pte. Ltd., Delhi.
5. Kaushik, A. & Kaushik, C.P. 2004. Perspective in Environmental Studies, New Age International (P) Ltd, New Delhi.
6. Rajagopalan, R. 2011. Environmental Studies from Crisis to Cure. Oxford University Press, New Delhi.
7. Sharma, J. P., Sharma. N.K. & Yadav, N.S. 2005. Comprehensive Environmental Studies, Laxmi Publications, New Delhi.
8. Sharma, P. D. 2009. Ecology and Environment, Rastogi Publications, Meerut.
9. State of India's Environment 2018 by Centre for Sciences and Environment, New Delhi
10. Subramanian, V. 2002. A Text Book in Environmental Sciences, Narosa Publishing House, New Delhi

Bachelor of Commerce (Pass and Honours) Semester –III

Session: 2022-2023

Gender Sensitization Programme

Course Code- SECG-3532

Nature of Course: Audit Course (Value Added) Course

Duration: 30 hours

Course intended for: Semester III students of undergraduate degree program.

- B.Com.(R)
- B.Com.(Hons.)
- B.B.A.
- B.A.
- B.Sc.(Fashion Designing)
- B.Sc.(Home Science)
- B.A. Hons. In English
- B.A. Journalism and Mass Communication

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

Objectives of the Course:

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

Learning Outcomes:

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

- develop ways to address gender inequalities and promote gender justice
- understand the difference between sex and gender and cultural norms ascribed to boys/men and girls/women.
- evaluate the impact of socially defined gender roles on economic and political participation.
- analyze social problems using a gender lens.
- learn the constitution provisions and laws relating to gender rights.
- understand the importance of comprehensive access to healthcare for all women

- defend themselves against potential attacks and adversities using self defense techniques.
- engage themselves in critical self-reflection and work for social transformation.

CURRICULUM

Course Code: SECG3531

Total contact hours: 30

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

EXAMINATION

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

Bachelor of Commerce (Pass and Honours) Semester III

Session: 2022-2023

Group–A: Banking

Paper–I: Banking and Financial System

Course Code: BCRL-3628 Option A (I)

Course Outcomes:

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

CO1: understand the structure of Indian financial system.

CO2: understand the KYC Guidelines in banking system.

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

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

Bachelor of Commerce (Pass and Honours) Semester III

Session: 2022-2023

Group–A: Banking

Paper–I: Banking and Financial System

Course Code: BCRL-3628 Option A (I)

Time: 3 Hours

Max. Marks: 50

Theory : 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. 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. Varshney, P.N, “Banking Law and Practice”, 2012, Sultan Chand and Sons
4. Desai, Vasant, “Banks and institutional management”, 2008, Himalaya Publications.
5. Gurusamy, S., “Banking Theory: Law and Practice”, 2009, Tata McGraw Hill
6. Sundharam, KPM, “Money Banking and International Trade”, 2002, Sultan Chand and Sons.

Note: Latest edition of text book should be used.

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

COURSE OUTCOMES

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

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

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

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

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

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

ਸਮਾਂ : 3 ਘੰਟੇ

Maximum Marks: 50

Theory: 40

CA: 10

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

Course outcomes

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

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

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

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

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

ਸਮਾਂ: 3 ਘੰਟੇ

Maximum Marks : 50
Theory : 40
CA : 10

ਪਾਠਕ੍ਰਮ
ਯੂਨਿਟ-I

ਆਤਮ ਅਨਾਤਮ (ਕਵਿਤਾ ਭਾਗ)(ਸੰਪਾਦਕ ਡਾ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਡਾ.ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਮੋਹਨ ਸਿੰਘ, ਜਗਤਾਰ, ਸੁਰਜੀਤ ਪਾਤਰ, ਪਾਸ਼ ਸਿਲੇਬਸ ਦਾ ਹਿੱਸਾ ਹਨ।
ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ

08 ਅੰਕ

ਯੂਨਿਟ-II

ਆਤਮ ਅਨਾਤਮ (ਕਵਿਤਾ ਭਾਗ)(ਸੰਪਾਦਕ ਡਾ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਡਾ.ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਮੋਹਨ ਸਿੰਘ, ਜਗਤਾਰ, ਸੁਰਜੀਤ ਪਾਤਰ, ਪਾਸ਼ ਸਿਲੇਬਸ ਦਾ ਹਿੱਸਾ ਹਨ।
(ਸਾਰ)

08 ਅੰਕ

ਯੂਨਿਟ-III

ਆਤਮ ਅਨਾਤਮ (ਕਵਿਤਾ ਭਾਗ)(ਸੰਪਾਦਕ ਡਾ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਡਾ.ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਮੋਹਨ ਸਿੰਘ, ਜਗਤਾਰ, ਸੁਰਜੀਤ ਪਾਤਰ, ਪਾਸ਼ ਸਿਲੇਬਸ ਦਾ ਹਿੱਸਾ ਹਨ।
(ਕਵੀਆਂ ਦੇ ਜੀਵਨ ਅਤੇ ਰਚਨਾ ਬਾਰੇ ਮੁੱਢਲੀ ਜਾਣਕਾਰੀ)

08 ਅੰਕ

ਯੂਨਿਟ-IV

ਲੇਖ ਰਚਨਾ
ਅਸੁੱਧ ਸ਼ਬਦ ਜੋੜਾਂ ਨੂੰ ਸੁੱਧ ਕਰਕੇ ਲਿਖਣਾ

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।

Bachelor of Commerce

(Semester IV)

Session 2022-23

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

COURSE CODE: BCRL-4431

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

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

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

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

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

Bachelor of Commerce

(Semester IV)

Session 2022-23

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

COURSE CODE: BCRL-4431

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 5th 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

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

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

COURSE OUTCOMES

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

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

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

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 stanza 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, 4th 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

(1/2)

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

Bachelor of Commerce (Pass and Honours) Semester –IV

Session: 2022-23

Goods and Services Tax

Course Code: BCRL- 4093

Course Outcomes:

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

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

CO2: understand the Registration procedure and supply under GST.

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

CO4: prepare and file GST returns and know about GST portal.

Bachelor of Commerce (Pass and Honours) Semester -IV

Session: 2022-23

Goods and Services Tax

Course Code: BCRL-4093

Time: 3 Hours

Max. Marks: 50

Theory : 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. 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 interterritorial 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
5. www.gst.gov.in

Note: Latest edition of text book should be used.

Bachelor of Commerce (Pass and Honours) Semester –IV

Session: 2022-23

Industrial Laws

Course Code: BCRL-4094

Course Outcomes:

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

CO1: aware about various health and safety measures that are compulsory to be adhered and also have complete knowledge about the various acts framed for successful running of factories and industries.

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

CO3: Have conceptual knowledge of employee state Insurance policies.

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

Bachelor of Commerce (Pass and Honours) Semester –IV

Session: 2022-23

Industrial Laws

Course Code: BCRL-4094

Time: 3 Hours

Max. Marks: 50

Theory : 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 syllabusrespectively. 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 relatingof 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 theIndustrial 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 ofRegistered 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 compensationof 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 should be used.

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

Course Outcomes:

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

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

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

Time: 3 Hours

Max. Marks: 50

Theory : 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. 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', Excel Books
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',

Bachelor of Commerce (Pass and Honours) Semester –IV

Session: 2022-23

Cost Accounting

Course Code: BCRL-4096

Course Outcomes:

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

CO1: Describe how cost accounting is used for decision making and performance evaluation, concept of cost, cost elements and determine cost of material.

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

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

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

Bachelor of Commerce (Pass and Honours) Semester –IV

Session: 2022-23

Cost Accounting

Course Code: BCRL-4096

Time: 3 Hours

Max. Marks: 50

Theory : 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. 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

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

Course Outcomes:

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

CO1: develop strong communication skills.

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

CO3: improve their conceptual knowledge and develop critical thinking.

CO4: improve presentation skills.

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

Max. Marks: 50

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

SOCIAL OUTREACH PROGRAMME
AUDIT COURSE (Value Added)
SEMESTER IV

Course Title: Social Outreach Programme

Course Duration: 30 hours

Course intended for: Semester IV students of undergraduate degree Program of all streams.

Course Credits: 2

Course Code: SECS- 4522

Course Objectives:

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

Learning Outcomes:

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

- connect the knowledge gained in the classroom with real-life situations by getting hands-on experience through community services.
- get an opportunity to engage in social service. It will also foster the development of civic responsibility.
- reflect upon larger issues that affect communities through readings and discussions.

- integrate academic learning and community engagement through practical fieldwork.
- develop awareness, knowledge, and skills for working with diverse groups in society.

Curriculum

The curriculum involves two aspects:

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

MODULE	TOPIC	HOURS
1.	Sensitizing the students towards Social Issues	3
2.	Collaborating with NGOs	1
3.	Social Extension in villages & literacy drive	1
4.	NSS, Swatch Bharat, Unnat Bharat	1
5.	Projects related to Environmental issues/NCC	1
6.	Setting up Empathy Corners	1
7.	Food Adulteration and Medical Camps	1
8.	Medical Camp/ Adulteration Camp / Science Awareness Camp in Villages	1
Total Hours of interactive Sessions		10
Hours for Project Work:		20

List of Projects Areas under Social Outreach Program:

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

Evaluation /Assessment:

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

- Students will be responsible for recording their hours of service with the faculty and also map the progress of their subjects (children, old people, saplings, etc.).

- The respective departments will monitor the involvement of their students.
- The students will submit a report of the project taken up by them.
- There will be no written examination, The students will be given a grade based on the evaluation of the projects by an evaluation committee, comprising of the Dean of the respective streams, the Head, and two teachers of the concerned department.

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

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

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

90% marks & above: A grade
80% - 89% marks :

B grade 70% - 79% marks : C grade 60% - 69%

marks : D grade 50% - 59% marks : E grade

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

Bachelor of Commerce (Pass and Honours) Semester-IV

Session: 2022-23

Group–A: Banking

Paper II: Electronic Banking and Risk Management

Course Code: BCRL-4628 Option A (II)

Course Outcomes:

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

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

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

CO3: understand the various types of risk & its framework

CO4: understand the framework of Asset Liability Management.

Bachelor of Commerce (Pass and Honours) Semester-IV
Session: 2022-23
Group-A: Banking
Paper II: Electronic Banking and Risk Management
Course Code: BCRL-4628 Option A (II)

Time: 3 Hours

Max. Marks: 50
Theory : 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. 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 2022-23
BACHELOR OF COMMERCE
Semester V
PUNJABI (COMPULSORY)
COURSE CODE- BCRL -5421

COURSE OUTCOMES

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

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

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

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

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

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

ਸਮਾਂ : 3 ਘੰਟੇ

Maximum Marks: 50
Theory: 40
CA: 10

ਭਾਠ 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
ਜ਼ਤਿੰਦਰ ਹਾਂਸ	ਰਾਹੂ ਕੇਤੂ	ਈਸ਼ਵਰ ਦਾ ਜਨਮ
ਪ੍ਰੇਮ ਪ੍ਰਕਾਸ਼	ਅਰਜਨ ਛੇੜ ਗਡੀਰਨਾ	ਕੁਝ ਅਣਕਿਹਾਵੀ
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 2022-23
BACHELOR OF COMMERCE
SEMESTER-V
Basic Punjabi (In lieu of Punjabi Compulsory)
COURSE CODE- BCRL -5031

COURSE OUTCOMES

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

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

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

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

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

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

ਪਾਠਕ੍ਰਮ
ਯੂਨਿਟ-I

ਸਾਹਿਤ ਅਤੇ ਲੋਕ ਸਾਹਿਤ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)	
ਲੋਕ ਕਾਵਿ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)	
ਲੋਕ ਵਾਰਤਕ ਬਿਰਤਾਂਤ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)	08 ਅੰਕ

ਯੂਨਿਟ-II

ਸੁਹਾਗ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)	
ਘੋੜੀਆਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)	
ਸਿੱਠਣੀਆਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)	08 ਅੰਕ

ਯੂਨਿਟ-III

ਗਿੱਧਾ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)	
ਭੰਗੜਾ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)	
ਝੂਮਰ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)	08 ਅੰਕ

ਯੂਨਿਟ-IV

ਲੋਕ ਖੇਡਾਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)	
ਲੋਕ ਤਮਾਸ਼ੇ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)	
ਲੋਕ ਕਲਾਵਾਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)	08 ਅੰਕ

ਅੰਕਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕਲਈਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਸੈਕਸ਼ਨ ਹੋਣਗੇ। ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਯੂਨਿਟ I-IV ਵਿੱਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਸੈਕਸ਼ਨ ਵਿੱਚ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿੱਚੋਂ ਇੱਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿੱਚੋਂ 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 ਵਿੱਚ ਕਰ ਸਕਦਾ ਹੈ।

Bachelor of Commerce

(Semester-V)

Session

2022-23

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

COURSE CODE: BCRL-5431

COURSE OUTCOMES:-

After completing the course students will be able to understand:

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

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

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

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

Bachelor of Commerce
(Semester-V)
Session 2022-23

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: BCRL-5431

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 **600 words** by selecting **Two Questions** of equal marks from each Unit.
3. Candidates shall attempt **5 questions** in all, by at least selecting **One Question** from each Unit and the **5th question** may be attempted from any of the **four Units**.
4. 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 QuitIndia Movement.

Suggested Readings

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

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

COURSE OUTCOMES

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

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

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

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

BACHELOR OF COMMERCE
Semester V
Session 2022-23
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

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

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.

Bachelor of Commerce (Pass and Honours) Semester –V

Session: 2022-23

Management Accounting

Course Code: BCRL-5093

Course Outcomes:

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

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

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

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

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

Bachelor of Commerce (Pass and Honours) Semester –V

Session: 2022-23

Management Accounting

Course Code: BCRL-5093

Time: 3 Hours

Max. Marks: 50

Theory : 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. 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, 7th Edition, Kalyani Publishers Ltd., New Delhi

Bachelor of Commerce (Pass and Honours) Semester–V

Session: 2022-23

Direct Tax Law

Course Code: BCRL-5094

Course Outcomes:

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

CO1: understand the concept of Direct Tax Law and different terms used.

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

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

CO4: compute tax liability of assessee.

Bachelor of Commerce (Pass and Honours) Semester–V

Session: 2022-23

Direct Tax Law

Course Code: BCRL-5094

Time: 3 Hours

Max. Marks: 50

Theory: 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. 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. Singhanian, 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.

Bachelor of Commerce (Pass and Honours) Semester –V

Session : 2022-23

Auditing

Course Code: BCRL-5095

Course Outcomes:

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

CO1: have conceptual understanding of Auditing and its relevance.

CO2: apply critical thinking skills and evaluate auditing problems.

CO3: have comprehensive understanding of audit procedure

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

Bachelor of Commerce (Pass and Honours) Semester –V

Session: 2022-23

Auditing

Course Code: BCRL-5095

Time: 3 Hours

Max. Marks: 50

Theory: 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. 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

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

Course Outcomes:

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

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

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

Time: 3 Hours

Max. Marks: 50
Theory: 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. 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 – DebitCard – 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

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

Course Outcomes:

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

CO1: get detailed knowledge of insurance organization and management.

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

CO3: understand the process of underwriting and claims acceptance.

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

Bachelor of Commerce (Pass and Honours) Semester - V

Session: 2022-23

Insurance Services Management

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

Time: 3 Hours

Max. Marks: 50

Theory: 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. 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
Session: 2022-23
Job Readiness Course
Course Code: SECJ-5551

Course Title:

Nature of Course: Audit Course (Value -added)

Course Duration: 30 hours

Course intended for: Semester V students of undergraduate degree programmes of - BCA, B.Sc.(IT), B.Sc.(Biotech),B.Sc(Hons.)Maths, BA(Hons.) English, B.Com(Pass), B.Com(Hons.) and BBA.

Course Credits: 2

Course Code: SECJ-5551

Objectives of the Course:

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

Learning Outcomes:

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

- Build confidence and have positive attitude
- Have an overview and exposure of job markets to realize their potential
- Get inputs on critical thinking and leadership qualities
- Comprehend how speaking skills can help them excelling in job interviews
- Acquire knowledge of team work

- Share their ideas in the group and improve their listening skills
- Learn skills of self-introduction to represent themselves and to write a well drafted resume

CURRICULUM

Course Code: SECJ-5551

Course Credits: 02

Contact Hours: 30

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

EXAMINATION

- **Total Marks:** 25 (Exam: 20 and Internal Assessment: 5)
- **Final Exam:** Multiple Choice Quiz and/or practice/mock tests - Marks – 20; Time: 1 to 2 hours depending upon the batch size of 10-20 participants
- **Internal Assessment:** 5 (Assessment: 3; Attendance:2)
 - Comparative assessment questions (medium length) in the beginning and at closure of the programme. Marks: 3; Time: 0.5 hour each at the beginning and end.
- **Total marks:** 25 converted to grade for final result
- **Grading system:**
 - 90.1% -100% marks: O grade
 - 80.1% - 90% marks: A+ grade
 - 70.1% - 80% marks: A grade
 - 60.1% - 70% marks: B+ grade
 - 50.1% -60% marks: B grade
 - 45%- 50 % marks: C grade
 - 35%-44.9% marks: P grade
 - Below 35% marks: F grade
 - Absent: Ab

Bachelor of Commerce (Pass and Honours) Semester –V

Session: 2022-23

Accounting for Bankers

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

Course Outcomes:

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

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

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

CO3: Learn the concepts and process of credit and risk management. To acquire conceptual knowledge of basic concepts and practices of banking. To prepare final accounts of Banking Companies as per Banking Regulation Act. (Profit & Loss Account and Balance Sheet).

CO4: learn about the preparation of accounts in case of hire purchase and instalment system, joint venture, consignment, not for profit organisation, single entry system. Also, recording in case of share capital.

Bachelor of Commerce (Pass and Honours) Semester –V

Session: 2022-23

Accounting for Bankers

Course Code: BCRL-5628

Option: A (III)

Time: 3 Hours

Max. Marks:50

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

COURSE OUTCOMES

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

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

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

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

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

ਸਮਾਂ : 3 ਘੰਟੇ

Maximum Marks: 50

Theory: 40

CA: 10

ਪਾਠਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

ਯੂਨਿਟ-I

ਕਾਵਿ ਗੌਰਵ(ਪਹਿਲੇ ਛੇ ਕਵੀ)(ਸੰਪਾ.ਬਿਕਰਮ ਸਿੰਘ ਘੁੰਮਣ, ਕਰਮਜੀਤ ਕੌਰ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ,
(ਸ਼ੇਖ ਫਰੀਦ, 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(ਸਫਰਨਾਮਾ), ਬਰਜਿੰਦਰ ਸਿੰਘ ਹਮਦਰਦ, ਨਾਨਕ ਸਿੰਘ ਪੁਸਤਕਮਾਲਾ, ਅੰਮ੍ਰਿਤਸਰ
(ਸਮਾਜ ਸਭਿਆਚਾਰ ਪਰਿਪੇਖ/ਸਫਰਨਾਮੇ ਦੇ ਤੌਰ ਤੇ ਪਰਖ)

8 ਅੰਕ

ਯੂਨਿਟ-III

(ੳ) ਲੇਖ ਰਚਨਾ(ਵਿਗਿਆਨ, ਤਕਨਾਲੋਜੀ ਅਤੇ ਚਲੰਤ ਮਸਲਿਆਂ ਸਬੰਧੀ)

(ਅ) ਆਧੁਨਿਕ ਸਾਹਿਤ ਰੂਪ : ਕਵਿਤਾ, ਕਹਾਣੀ, ਨਾਵਲ, ਨਾਟਕ, ਇਕਾਂਗੀ

8 ਅੰਕ

ਯੂਨਿਟ-IV

ਵਿਆਕਰਣ :

(ੳ) ਵਿਆਕਰਨਕ ਸ਼੍ਰੇਣੀਆਂ : ਲਿੰਗ, ਵਚਨ, ਕਾਰਕ

(ਅ) ਕਿਰਿਆ ਵਾਕੰਸ਼ : 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 ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

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

COURSE OUTCOMES

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

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

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

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

ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦਾ ਪਿਛੋਕੜ
ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦੀ ਭੂਗੋਲਿਕ ਸਥਿਤੀ
ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦੇ ਨਿਖੜਵੇਂ ਲੱਛਣ

ਯੂਨਿਟ-II

08 ਅੰਕ

ਪੰਜਾਬ ਦੇ ਮੇਲੇ
ਪੰਜਾਬ ਦੇ ਤਿਉਹਾਰ
ਪੰਜਾਬ ਦੇ ਪ੍ਰਮੁੱਖ ਧਾਰਮਿਕ ਸਥਾਨ

ਯੂਨਿਟ-III

08 ਅੰਕ

ਜਨਮ ਨਾਲ ਸੰਬੰਧਿਤ ਰੀਤਾਂ ਰਸਮਾਂ
ਵਿਆਹ ਨਾਲ ਸੰਬੰਧਿਤ ਰੀਤਾਂ ਰਸਮਾਂ
ਮੌਤ ਨਾਲ ਸੰਬੰਧਿਤ ਰੀਤਾਂ ਰਸਮਾਂ

ਯੂਨਿਟ-IV

08 ਅੰਕ

ਪੰਜਾਬ ਦਾ ਖਾਣ ਪੀਣ
ਪੰਜਾਬ ਦਾ ਪਹਿਰਾਵਾ
ਪੰਜਾਬ ਦੇ ਲੋਕ ਵਿਸ਼ਵਾਸ

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।

Bachelor of Commerce

SEMESTER-VI

Session 2022-23

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

(Special paper in lieu of Punjabi Compulsory)

(For those students who are not domicile of Punjab)

Course Code- BCRL-6431

COURSE OUTCOMES:-

After completing this paper the students will be able to

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

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

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

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

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

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

Bachelor of Commerce

(Semester VI)

Session 2022-23

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

- 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 5th question may be attempted from any of the four Units.**
- 4. 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.(With Special Reference to Bhai VeerSingh, Shiv Kumar Batalvi)
8. Emerging Concerns: Drug Addiction and Female Foeticide (In context to the Punjab)

Suggested Readings

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

**BACHELOR OF COMMERCE
Semester VI**

Session 2022-23

ENGLISH (COMPULSORY)

Course Code: BCRL -6212

COURSE OUTCOMES

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

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

Train to Pakistan by Khushwant Singh

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

Glimpses of Theatre

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

BACHELOR OF COMMERCE
Semester VI
Session 2022-23
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

Bachelor of Commerce (Pass and Honours) Semester –VI

Session: 2022-23

Operations Research

Course Code: BCRL-6093

Time: 3 Hours

Max. Marks: 50

Theory : 40

CA: 10

Course Outcomes:

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

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

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

CO3: understand the usage of PERT and CPM in solving the complex problems which are beyond the control of management.

CO4: have comprehensive understanding of inventory control, game theory and there applications in competitive situations.

Bachelor of Commerce (Pass and Honours) Semester –VI
Session: 2022-23
Operations Research
Course Code: BCRL-6093

Time: 3 Hours

Max. Marks: 50

Theory : 40

CA: 10

Instructions for the Paper Setter:- Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 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; 9th 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

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Corporate Governance

Course Code: BCRL-6094

Time: 3 Hours

Max. Marks: 50

Theory : 40

CA: 10

Course Outcomes:

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

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

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

CO3: compare and contrast approaches to corporate governance internationally.

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

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Corporate Governance
Course Code: BCRL-6094

Time: 3 Hours

Max. Marks: 50

Theory : 40

CA: 10

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

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Foreign Exchange Management
Course Code: BCRL-6095 Option B (I)

Course Outcomes:

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

CO1: understand how the Foreign Exchange Market operates.

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

CO3: create an understanding of swap market.

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

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Foreign Exchange Management
Course Code: BCRL-6095 Option B (I)

Time: 3 Hours

Max. Marks: 50

Theory: 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. 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

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Risk Management and Insurance

Course Code: BCRL-6096 Option B (II)

Course Outcomes:

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

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

CO2: learn about workmen compensation and risk financing.

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

CO4: understand the regulatory framework of insurance in India.

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Risk Management and Insurance
Course Code: BCRL-6096 Option B (II)

Time: 3 Hours

Max. Marks: 50
Theory : 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. 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.

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Workshop

Course Code: BCRP-6097

Course Outcomes:

Goods and Services Tax

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.

Income Tax & E-Filing

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.

Basics of Stock Market

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

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

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

CO3: understand the concepts of GST.

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

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Workshop

Course Code: BCRP-6097

Time: 3 Hours

Max. Marks: 50

Practical: 40

CA: 10

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.

Bachelor of Commerce (Pass and Honours) Semester-VI

Session: 2022-23

Bank Marketing

Course Code: BCRL-6628 Option A (IV)

Time: 3 Hours

Max. Marks:50

Theory :40

CA: 10

Course Outcomes:

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

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

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

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

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

Bachelor of Commerce (Pass and Honours)

Semester-VI

Session: 2022-23

Bank Marketing

Course Code: BCRL-6628 Option A (IV)

Time: 3 Hours

Max. Marks: 50

Theory: 40

CA: 10

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