PUNJABI UNIVERSITY, PATIALA

Ordinances

and

Outlines of Tests,

Syllabi and Courses of Reading

FOR

BCOU3PUP

B.COM. PART-III

SEMESTER V AND VI

(REGULAR & DISTANCE STUDENTS)

FOR

(2022-23, 2023-2024 & 2024-2025 Session)

SYLLABUS
B.COM. PART-III
2022-23, 2023-2024 & 2024-2025 EXAMINATIONS
SCHEME OF EXAMINATION

SEMESTER-V

	Semester-wise Papers	Maximum Marks
BCOU3501T	Punjabi Compulsory	50 Marks
BCOU3502T	Punjabi Compulsory(Elementary Knowledge) (Special Paper in lieu of Punjabi)	50 Marks
BCOU3503T	Management Accounting-I	100 Marks
BCOU3504T	Cost Accounting-I	100 Marks
BCOU3505T	Indirect Taxes	100 Marks
BCOU3506T	Auditing	100 Marks

ANY ONE Paper (From BC 506 - BC 509) of the following four streams (I to IV)

Stream-I : Finance

BCOU3507T	Corporate Finance	100 Marks

Stream-II : Marketing

BCOU3508T	Principles of Marketing	100 Marks

Stream-III : Banking and Insurance

BCOU3509T	Money and Banking	100 Marks

Stream-IV : E-Commerce

BCOU3510T	Essentials of E-Commerce	100 Marks

Note:

1. *A student opting a particular stream from the above four streams (I to IV) in Semester-V, will have to continue with the same stream in Semester-VI of the course.*
2. *Students opting for B.Com. (Honours) in Accounting will not be allowed to opt for IVth stream i.e. E-Commerce.*

VOCATIONAL SUBJECTS:

STREAM I : OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

BCOU3511T	Office Practice	100 Marks
BCOU3512J	On the Job Training	50 Marks

Note: The students opting this vocational subject shall not take up the paper ' Governance, Ethics and Social Responsibility of Business'

STREAM II : TAX PROCEDURE AND PRACTICE

BCOU3513T	Goods and Services Tax	100 Marks
BCOU3514J	On the Job Training	50 Marks

Note: (1) The students opting this vocational subject shall not take up the paper 'Indirect Taxes.

STREAM III : PRINCIPLES AND PRACTICE OF INSURANCE

BCOU3515T	Property and Liability Insurance	100 Marks
BCOU3516J	On the Job Training	50 Marks

Note:

(1) The students opting this vocational subject shall not take up the paper 'Governance, Ethics and Social Responsibility of Business'

(2) The students will not be allowed to opt. the stream-III i.e. 'Banking and Insurance'.

STREAM IV : COMPUTER APPLICATIONS

BCOU3517T	Introduction to Computer Network and Internet Programming	80 Marks
Lab:	Practical based on Paper BCOU3517T	20 Marks
BCOU3518J	On the Job Training	50 Marks

Note: The students opting this vocational subject shall not take up the paper 'Governance, Ethics and Social Responsibility of Business'

B.COM. (WITH HONOURS)

STREAM-I:	(With Honours in Accounting)	
	BCOU3519T : E-Commerce-I	100 Marks
STREAM-II:	(With Honours in Finance)	
	BCOU3520T : Investment Management	100 Marks

ADD ON ADVANCED DIPLOMA COURSES:

1.	Risk Management and Insurance	
	BCOU3521T Principles and Practice of General Insurance-I	100 Marks
2.	Office Management and Secretarial Practice	
	BCOU3522T Typewriting	100 Marks
3.	Computerised Accounting	
	BCOU3523T Data Analysis for Accounting-I	100 Marks
4.	Tax Practice and Procedure	
	BCOU3524T Tax Planning and Management-I	100 Marks

Note:

1. *The students studying in vocational stream "Principles and Practice of Insurance" will not be allowed to take the Add on Course/Paper "Risk Management and Insurance".*
2. *The students studying in vocational stream "Computer Applications" will not be allowed to take the Add on Course/Paper "Computerised Accounting".*
3. *The students studying in vocational stream "Office Management and Secretarial Practice" will not be allowed to take the Add on Course/Paper" Office Management and Secretarial Practice".*

SYLLABUS
B.COM. PART-III
2018-19 EXAMINATIONS
SCHEME OF EXAMINATION

SEMESTER-VI

Semester-wise Papers		Maximum Marks
BCOU3601T	Punjabi Compulsory	50 Marks
BCOU3602T	Punjabi Compulsory(Elementary Knowledge) (Special Paper in lieu of Punjabi)	50 Marks
BCOU3603T	Management Accounting-II	100 Marks
BCOU3604T	Cost Accounting-II	100 Marks
BCOU3605T	Business Environment	100 Marks
BCOU3606T	Entrepreneurship & Governance	100 Marks

ONE Paper (From BC 606 - BC 609), from the same stream which was opted by the candidate in Semester-V.

Stream-I : Finance

BCOU3607T Financial Planning 100 Marks

Stream-II : Marketing

BCOU3608T International Marketing 100 Marks

Stream-III : Banking and Insurance

BCOU3609T Fundamentals of Insurance 100 Marks

Stream-IV : E-Commerce

BCOU3610T Internet and World Wide Web 100 Marks

Note: Students opting for B.Com. (Honours) in Accounting will not be allowed to opt for IVth option i.e. E-Commerce.

VOCATIONAL SUBJECTS:

STREAM I : OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

BCOU3611T Entrepreneurship Development 100 Marks

Note: The students opting this vocational subject shall not take up the paper 'Fundamentals of Entrepreneurship'.

STREAM II : TAX PROCEDURE AND PRACTICE

BCOU3612T Entrepreneurship Development 100 Marks

Note: (1) The students opting this vocational subject shall not take up the paper Fundamentals of Entrepreneurship

STREAM III : PRINCIPLES AND PRACTICE OF INSURANCE

BCOU3613T Entrepreneurship Development 100 Marks

Note:

(1) *The students opting this vocational subject shall not take up the paper 'Fundamentals of Entrepreneurship '.*

(2) *The students will not be allowed to opt. the stream 'Banking and Insurance'.*

STREAM IV : COMPUTER APPLICATIONS

BCOU3614T Object Oriented Programming using C++ 80 Marks

Lab: Practical based on Paper BCOU3614T 20 Marks

(1) *The students opting this vocational subject shall not take up the paper 'Fundamentals of Entrepreneurship '.*

B.COM. (WITH HONOURS)

STREAM -I B.Com. (With Honours in Accounting)

BCOU3615T : E-Commerce-II 100 Marks

STREAM -II B.Com. (With Honours in Finance)

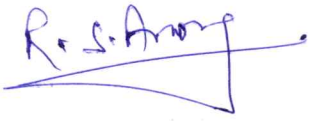
BCOU3616T : Portfolio Management 100 Marks

ADD ON ADVANCED DIPLOMA COURSES:

1. Risk Management and Insurance
   BCOU3617T Principles and Practice of General Insurance-II 100 Marks
2. Office Management and Secretarial Practice
   BCOU3618T Short-hand 100 Marks
3 Computerised Accounting
   BCOU3619T Data Analysis for Accounting-II 100 Marks
4. Tax Practice & Procedure
   BCOU3620T Tax planning and Management-II 100 Marks

Note:

4. *The students studying in vocational stream "Principles and Practice of Insurance" will not be allowed to take the Add on Course/Paper "Risk Management and Insurance".*
5. *The students studying in vocational stream "Computer Applications" will not be allowed to take the Add on Course/Paper "Computerised Accounting".*
6. *The students studying in vocational stream "Office Management and Secretarial Practice" will not be allowed to take the Add on Course/Paper" Office Management and Secretarial Practice".*



ਬੀ.ਕਾਮ. ਭਾਗ ਤੀਜਾ, ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ (ਸਮੈਸਟਰ ਪੰਜਵਾਂ ਤੇ ਛੇਵਾਂ)

2022-23, 2023-24, 2024-25 ਸੈਸ਼ਨਾਂ ਦੇ ਰੈਗੂਲਰ ਵਿਦਿਆਰਥੀਆਂ ਲਈ

ਬੀ.ਕਾਮ. ਭਾਗ ਤੀਜਾ, ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ (ਸਮੈਸਟਰ ਪੰਜਵਾਂ)

ਕੁਲ ਅੰਕ : ~~100~~ 50,15
ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ : ~~25~~ ਅੰਕ
ਬਾਹਰੀ ਪਰੀਖਿਆ: ~~75~~ 35 ਅੰਕ
ਸਮਾਂ : 3 ਘੰਟੇ

ਪਾਸ ਹੋਣ ਲਈ ਅੰਕ : 35 %
~~ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ ਵਿਚੋਂ ਪਾਸ ਹੋਣ ਲਈ ਅੰਕ : 0~~
~~ਬਾਹਰੀ ਪਰੀਖਿਆ ਵਿਚੋਂ ਪਾਸ ਹੋਣ ਲਈ ਅੰਕ : 0~~
ਅਧਿਆਪਨ: 50 ਪੀਰੀਅਡ Per week 6

ਸਿਲੇਬਸ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

ਭਾਗ -ੳ

1. ਬਲਰਾਜ ਸਾਹਨੀ: ਮੇਰੀ ਫ਼ਿਲਮੀ ਆਤਮ ਕਥਾ ~~20~~ 10 ਅੰਕ

ਭਾਗ -ਅ

ਅ- 1. ਸਿਰਜਣਾਤਮਕ ਲੇਖਣ (ਅਧਿਆਪਕ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਕਵਿਤਾ, ਕਹਾਣੀ, ਇਕਾਂਗੀ ਅਤੇ ਨਿਬੰਧ ਲਿਖਣ ਦੀ ਕਲਾ ਸਿਖਾਵੇਗਾ ਅਤੇ ਪਰੀਖਿਆ ਵਿਚ 3-5 ਸ਼ਬਦ ਜਾਂ ਵਾਕੰਸ਼ ਦੇ ਕੇ ਉਨ੍ਹਾਂ ਦੇ ਆਧਾਰ 'ਤੇ ਕਲਪਨਾ ਸ਼ਕਤੀ ਨੂੰ ਵਰਤਦਿਆਂ ਵਿਦਿਆਰਥੀ ਨੂੰ ਕਹਾਣੀ, ਕਵਿਤਾ, ਇਕਾਂਗੀ ਜਾਂ ਨਿਬੰਧ ਰਚਨਾ ਕਰਨ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ। ~~15~~ 5 ਅੰਕ

(ਭਾਗ ਅ ਦੇ ਆਧਾਰ 'ਤੇ ਵਿਦਿਆਰਥੀ ਘੱਟ ਤੋਂ ਘੱਟ 20 ਪੰਨਿਆਂ ਦੀ ਇੱਕ ਸਿਰਜਣਾਤਮਕ ਲੇਖਣ ਦੀ ਡਾਇਰੀ/ਸਕਰੈਪ ਬੁੱਕ ਤਿਆਰ ਕਰੇਗਾ ਜਿਸ ਵਿਚ ਹਰ ਵੰਨਗੀ (ਕਹਾਣੀ, ਕਵਿਤਾ, ਇਕਾਂਗੀ ਤੇ ਨਿਬੰਧ) ਦੀਆਂ ਘੱਟ ਤੋਂ ਘੱਟ ਦੋ ਰਚਨਾਵਾਂ ਜ਼ਰੂਰ ਸ਼ਾਮਿਲ ਕਰੇਗਾ। ਜਿਸ ਵੰਨਗੀ ਵਿਚ ਉਸ ਨੂੰ ਮੁਹਾਰਤ ਮਹਿਸੂਸ ਹੁੰਦੀ ਹੈ, ਉਸ ਵਿਚ ਵਧੇਰੇ ਰਚਨਾਵਾਂ ਸ਼ਾਮਿਲ ਕਰ ਸਕਦਾ ਹੋਵੇਗਾ। ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ ਦੇ ਅਸਾਈਨਮੈਂਟ ਦੇ ਅੰਕ ਇਸ ਡਾਇਰੀ/ਸਕਰੈਪ ਬੁੱਕ ਦੇ ਆਧਾਰ 'ਤੇ ਦਿੱਤੇ ਜਾਣਗੇ।)

ਅ-2. ਵਿਆਕਰਣ:

I) ਸ਼ਬਦ ਬਣਤਰ ਤੇ ਸ਼ਬਦ ਰਚਨਾ: ਪਰਿਭਾਸ਼ਾ, ਮੁੱਢਲੇ ਸੰਕਲਪ (ਮੂਲ ਰੂਪ ਜਾਂ ਧਾਤੂ, ਅਗੇਤਰ, ਪਿਛੇਤਰ, ਵਿਉਂਤਪਤ ਤੇ ਰੂਪਾਂਤਰਣੀ ਰੂਪ) ~~3~~ 2 ਅੰਕ

II) ਵਾਕੰਸ਼: ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵੰਨਗੀਆਂ

i. ਨਾਂਵ ਵਾਕੰਸ਼: ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰਜ

ii. ਕਿਰਿਆ ਵਾਕੰਸ਼: ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰਜ ~~3~~ 2 ਅੰਕ

III) ਕਾਰਕ ਅਤੇ ਕਾਰਕੀ ਸੰਬੰਧ ~~3~~ 2 ਅੰਕ

(~~3~~+2+2=~~10~~ 6 ਅੰਕ)

ਭਾਗ -ੲ

ਉਪਰੋਕਤ ਸਿਲੇਬਸ ਅਧਾਰਤ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ ~~12~~ 7 ਪ੍ਰਸ਼ਨ। 7×2=~~24~~ 14 ਅੰਕ

ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ

1. ਮੇਰੀ ਫ਼ਿਲਮੀ ਆਤਮਕਥਾ ਪੁਸਤਕ ਵਿਚੋਂ ਕਿਸੇ ਇੱਕ ਅਧਿਆਇ ਦਾ ਸਾਰ, ਸਮੁੱਚੀ ਰਚਨਾ ਜਾਂ ਕਿਸੇ ਇੱਕ ਅਧਿਆਇ ਬਾਰੇ ਪਾਠਕੀ ਹੁੰਗਾਰਾ ਜਾਂ ਪਾਠਕ ਦੇ ਆਪਣੇ ਪ੍ਰਭਾਵ, ਰਚਨਾ ਦੀ ਸਾਰਥਕਤਾ, ਲੇਖਕ ਦੀ ਸ਼ਖ਼ਸੀਅਤ ਜਾਂ ਵਿਚਾਰਾਂ, ਉਸ ਦੇ ਅਨੁਭਵ-ਸੰਸਾਰ ਤੇ ਰਚਨਾ ਵਿਚ ਵਰਣਤਿ ਸਥਿਤੀਆਂ-ਘਟਨਾਵਾਂ ਆਦਿ ਬਾਰੇ ਵਿਸਤ੍ਰਿਤ ਪ੍ਰਸ਼ਨ (ਤਿੰਨ ਵਿਚੋਂ ਇੱਕ) ~~15~~ 5 ਅੰਕ

2. ਮੇਰੀ ਫ਼ਿਲਮੀ ਆਤਮਕਥਾ ਵਿਚੋਂ ਸੰਖੇਪ ਉੱਤਰ ਵਾਲੇ ਪ੍ਰਸ਼ਨ ਜਿਨ੍ਹਾਂ ਦਾ ਉੱਤਰ ਵੱਧ ਤੋਂ ਵੱਧ ਇੱਕ ਪੰਨੇ ਉੱਤੇ ਦਿੱਤਾ ਜਾ ਸਕਦਾ ਹੋਵੇ (ਚਾਰ ਵਿਚੋਂ ਦੋ) ~~5×3=15~~ 5 ਅੰਕ

R.S.Arp 15/9/22

ਬੀ.ਕਾਮ. ਭਾਗ ਤੀਜਾ, ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ (ਸਮੈਸਟਰ ਪੰਜਵਾਂ ਤੇ ਛੇਵਾਂ)

2022-23, 2023-24, 2024-25 ਸੈਸ਼ਨਾਂ ਦੇ ਰੈਗੂਲਰ ਵਿਦਿਆਰਥੀਆਂ ਲਈ

3. ਸਿਜਰਣਾਤਮਕ ਲੇਖਣ: ਕੋਈ ਪੰਜ ਸ਼ਬਦ/ਵਾਕੰਸ਼ ਦੇ ਕੇ ਉਨ੍ਹਾਂ ਦੇ ਆਧਾਰ 'ਤੇ ਕਵਿਤਾ, ਕਹਾਣੀ, ਇਕਾਂਗੀ ਜਾਂ ਲੇਖ/ਨਿਬੰਧ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ। 5 10 ਅੰਕ

4. ਪਾਠਕ੍ਰਮ ਦੇ ਭਾਗ ਅ-2 ਦੇ ਤਿੰਨੇ ਉਪਭਾਗਾਂ ਵਿਚੋਂ ਹਰ ਭਾਗ ਵਿਚੋਂ 2-2 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਇੱਕ ਉਪਭਾਗ ਵਿਚੋਂ ਵਿਦਿਆਰਥੀ 1-1 ਪ੍ਰਸ਼ਨ ਦਾ ਸੰਖੇਪ ਵਿਚ ਉੱਤਰ ਦੇਵੇਗਾ। ਇਸ ਪ੍ਰਸ਼ਨ ਵਿਚ ਵਿਆਕਰਣ ਦੇ ਸੰਕਲਪਾਂ ਦੀ ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰਜ ਬਾਰੇ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ ਅਤੇ ਉਨ੍ਹਾਂ ਨੂੰ ਉਦਾਹਰਣ ਸਹਿਤ ਸਪਸ਼ਟ ਕਰਨ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ। 2+2+2 ~~5+5+5~~ = ~~15~~ 6

5. 'ਮੇਰੀ ਫ਼ਿਲਮੀ ਆਤਮ ਕਥਾ' ਵਾਲੇ ਭਾਗ ਵਿਚੋਂ 8 ਅਤੇ ਭਾਗ ਅ-2 ਦੇ ਵਿਆਕਰਨ ਵਾਲੇ ਭਾਗ ਵਿਚੋਂ 7 (ਕੁਲ 15) ਸੰਖੇਪ ਉਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਪ੍ਰੀਖਿਆਰਥੀਆਂ ਨੇ ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਸੰਖੇਪ ਉਤਰ ਦੇਣੇ (4-6 ਸਤਰਾਂ ਵਿਚ) ਦੇਣੇ ਹੋਣਗੇ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਦੋ ਅੰਕ ਹਨ। ~~7~~ 7 x 2 = ~~30~~ ਅੰਕ 14

ਸਹਾਇਕ ਪਾਠ-ਸਾਮੱਗਰੀ

1. ਦੁਨੀ ਚੰਦਰ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ, 1964
2. ਡਾ. ਹਰਦੀਪ ਸਿੰਘ, ਰੂਪਾਂਤਰੀ ਵਿਆਕਰਣ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ ਚੰਡੀਗੜ੍ਹ।
3. ਪ੍ਰਆਰ, ਜੋਗਿੰਦਰ ਸਿੰਘ ਅਤੇ ਹੋਰ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ, ਭਾਗ-III, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ, 1994
4. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, ਕਾਲਿਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ ਤੇ ਲੇਖ-ਮਾਲਾ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।
5. ਡਾ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਗਿਆਨ: ਤਕਨੀਕੀ ਸ਼ਬਦਾਵਲੀ ਦਾ ਕੋਸ਼, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ ਪਟਿਆਲਾ।
6. ਡਾ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ , ਪੰਜਾਬੀ ਵਾਕ ਪ੍ਰਬੰਧ: ਬਣਤਰ ਅਤੇ ਕਾਰਜ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
7. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਭਾਸਾ ਅਤੇ ਸਾਹਿਤ : ਭਾਸ਼ਾਈ ਸਰੋਕਾਰ, ਦੀਪਕ ਪਬਲਿਸ਼ਰਜ਼, ਜਲੰਧਰ, 2010
8. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ : ਸ੍ਰੋਤ ਤੇ ਸਰੂਪ, ਵਾਰਿਸਸ਼ਾਹ ਫਾਉਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ, 2004.
9. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ, 2008
10. ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਸਾਹਿਤ ਰੂਪਾਕਾਰ: ਸਿਧਾਂਤ ਤੇ ਰੂਪਾਂਤਰਣ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ
11. ਡਾ. ਪਰਮਿੰਦਰ ਸਿੰਘ, ਸਾਹਿਤ ਰੇ ਰੂਪ, ਲਹੌਰ ਬੁੱਕ ਸ਼ਾਪ, ਲੁਧਿਆਣਾ

ਬੀ.ਕਾਮ. ਭਾਗ ਤੀਜਾ, ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ (ਸਮੈਸਟਰ ਪੰਜਵਾਂ ਤੇ ਛੇਵਾਂ)

2022-23, 2023-24, 2024-25 ਸੈਸ਼ਨਾਂ ਦੇ ਰੈਗੂਲਰ ਵਦਿਆਰਥੀਆਂ ਲਈ

ਬੀ.ਕਾਮ. ਭਾਗ ਤੀਜਾ, ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ (ਸਮੈਸਟਰ ਛੇਵਾਂ)

ਕੁਲ ਅੰਕ : ~~100~~ 50 ਪਾਸ ਅੰਕ : 35%

ਅੰਦਰੂਨੀ ਪ੍ਰੀਖਿਆ ਦੇ ਅੰਕ : ~~25~~ 15 ~~ਅੰਦਰੂਨੀ ਪ੍ਰੀਖਿਆ ਵਿੱਚੋਂ ਪਾਸ ਅੰਕ : 09~~

ਬਾਹਰੀ ਪ੍ਰੀਖਿਆ ਦੇ ਅੰਕ : ~~75~~ 35 ~~ਬਾਹਰੀ ਪ੍ਰੀਖਿਆ ਵਿੱਚੋਂ ਪਾਸ ਅੰਕ : 26~~

ਸਮਾਂ: 3 ਘੰਟੇ ~~ਅਧਿਆਪਨ : 50 ਪੀਰੀਅਡ~~ 6 Period Per week

ਪਾਠਕ੍ਰਮ ਅਤੇ ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੀ ਰੂਪ- ਰੇਖਾ

ਭਾਗ ੳ

ਲੋਕਧਾਰਾ ਦੀ ਭੂਮਿਕਾ, ਸੰਪਾਦਕ: ਡਾ. ਭੁਪਿੰਦਰ ਸਿੰਘ ਖਹਿਰਾ ਅਤੇ ਡਾ. ਸੁਰਜੀਤ ਸਿੰਘ 5+5 ~~10+10~~ = 10 ਅੰਕ

ਭਾਗ ਅ

ਅ-1 ਅਨੁਵਾਦ ਸਿਧਾਂਤ, ਪ੍ਰਕਾਰਜ ਅਤੇ ਵੰਨਗੀਆਂ ਅਤੇ ਵਿਹਾਰਕ ਅਭਿਆਸ

(i) ਅਨੁਵਾਦ ਸਿਧਾਂਤ, ਪ੍ਰਕਾਰਜ ਅਤੇ ਵੰਨਗੀਆਂ (ਸਾਹਿਤਕ, ਕਿੱਤਾਮੁਖੀ, ਤਕਨੀਕੀ, ਪ੍ਰਸ਼ਾਸਨਿਕ)

(ii) ਪ੍ਰਸ਼ਾਸਕੀ ਅਨੁਵਾਦ ਦਾ ਸੰਕਲਪ ਦੀਆਂ ਵਿਧੀਆਂ 5 ~~10~~ ਅੰਕ

(ਇਸ ਭਾਗ ਲਈ ਵਿਦਿਆਰਥੀ 20-30 ਪੰਨਿਆਂ ਦੀ ਸਕਰੈਪ ਬੁੱਕ ਤਿਆਰ ਕਰੇਗਾ, ਜਿਸ ਵਿਚ ਹਰ ਕਿਸਮ ਦੇ ਅਨੁਵਾਦ ਦੇ ਘੱਟ ਤੋਂ ਘੱਟ ਦੋ ਪੰਨੇ ਜ਼ਰੂਰ ਹੋਣਗੇ। ਬਾਕੀ ਦੇ ਪੰਨੇ ਪ੍ਰਸ਼ਾਸਨਿਕ ਅਨੁਵਾਦ ਦੇ ਹੋਣਗੇ। ਇਹ ਕਾਰਜ ਅਧਿਆਪਕ ਦੀ ਨਿਗਰਾਨੀ ਵਿਚ ਕੀਤਾ ਜਾਵੇਗਾ ਅਤੇ ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ ਵਿਚ ਅਸਾਈਨਮੈਂਟ ਦੇ ਅੰਕ ਇਸ ਸਕਰੈਪ ਬੁੱਕ ਜਾਂ ਅਨੁਵਾਦਿਤ ਰਚਨਾ ਦੇ ਆਧਾਰ 'ਤੇ ਦਿੱਤੇ ਜਾਣਗੇ।)

ਅ-2 **ਵਿਆਕਰਣ:**

(i) ਉਪਵਾਕ: ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ, ਪ੍ਰਕਾਰਜ ਅਤੇ ਕਿਸਮਾਂ

(ii) ਵਾਕ: ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ, ਪ੍ਰਕਾਰਜ ਅਤੇ ਕਿਸਮਾਂ

(iii) ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ (ਮੇਲ ਅਤੇ ਅਧਿਕਾਰ)

(iv) ਵਿਹਾਰਕ ਵਿਆਕਰਨਕ ਵਿਸ਼ਲੇਸਣ 7+3 10 ਅੰਕ ~~0000~~ = ~~15 ਅੰਕ~~

ਭਾਗ ਏ

ਸਮੁਚੇ ਪਾਠਕ੍ਰਮ ਵਿੱਚੋਂ ਸੰਖੇਪ ਉਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ 10×1 10 ਅੰਕ

ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈੱਟਰ / ਪ੍ਰੀਖਿਆਰਥੀ ਲਈ ਹਦਾਇਤਾਂ

1। ਭਾਗ ੳ ਵਿੱਚੋ ਲੋਕਧਾਰਾ ਦੀ ਭੂਮਿਕਾ" ਕਿਤਾਬ ਦੇ ਕਿਸੇ ਇਕ ਲੇਖ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 5 ਅੰਕ

2. ਲੋਕਧਾਰਾ ਦੀ ਕਿਤਾਬ ਵਿਚੋਂ ਪੰਜਾਬ ਦੀ ਲੋਕਧਾਰਾ ਬਾਰੇ ਸੰਖੇਪ ਪ੍ਰਸ਼ਨ (4 ਵਿਚੋਂ ਵਿਚੋਂ 2) 5×1 = 5 ਅੰਕ

ਪ੍ਰਸ਼ਨ ਇਸ ਤਰ੍ਹਾਂ ਪੁੱਛੇ ਜਾਣ ਕਿ ਹਰ ਪ੍ਰਸ਼ਨ ਦਾ ਉੱਤਰ 8-10 ਸਤਰਾਂ ਵਿਚ ਦਿੱਤਾ ਜਾ ਸਕਦਾ ਹੋਵੇ

3. ਭਾਗ ਅ-1 ਅਨੁਵਾਦ ਦੇ ਸਿਧਾਂਤ, ਪ੍ਰਕਾਰ (ਸਾਹਿਤਕ, ਕਿੱਤਾਮੁਖੀ, ਤਕਨੀਕੀ, ਪ੍ਰਸ਼ਾਸਨਿਕ) ਅਤੇ ਪ੍ਰਕਾਰਜ ਅਤੇ ਪ੍ਰਸ਼ਾਸਨਿਕ ਅਨੁਵਾਦ ਦੇ ਸਿਧਾਂਤ ਅਤੇ ਵਿਧੀਆਂ ਬਾਰੇ ਵਿਸਤ੍ਰਿਤ ਉੱਤਰ ਵਾਲਾ ਪ੍ਰਸ਼ਨ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 15 ਅੰਕ

R.S.Ahuja
15/9/22

ਬੀ.ਕਾਮ. ਭਾਗ ਤੀਜਾ, ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ (ਸਮੈਸਟਰ ਪੰਜਵਾਂ ਤੇ ਛੇਵਾਂ)

2022-23, 2023-24, 2024-25 ਸੈਸ਼ਨਾਂ ਦੇ ਰੈਗੂਲਰ ਵਿਦਿਆਰਥੀਆਂ ਲਈ

(ਇਸ ਭਾਗ ਲਈ ਵਿਦਿਆਰਥੀ 20-30 ਪੰਨਿਆਂ ਦੀ ਸਕਰੈਪ ਬੁੱਕ ਅਨੁਵਾਦ ਕਰੇਗਾ, ਜਿਸ ਵਿਚ ਹਰ ਕਿਸਮ ਦੇ ਅਨੁਵਾਦ ਦੇ ਘੱਟ ਤੋਂ ਘੱਟ ਦੋ ਪੰਨੇ ਜ਼ਰੂਰ ਹੋਣਗੇ। ਬਾਕੀ ਦੇ ਪੰਨੇ ਉਸ ਨੂੰ ਪਸੰਦ ਅਨੁਵਾਦ ਵੰਨਗੀ ਦੇ ਹੋ ਸਕਦੇ ਹਨ। ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਅਨੁਵਾਦ ਕਰਨ ਵਿਚ ਦਿਲਚਸਪੀ ਰੱਖਣ ਵਾਲਾ ਵਿਦਿਆਰਥੀ 20-30 ਪੰਨਿਆਂ ਦੀ ਕੋਈ ਰਚਨਾ ਦਾ ਅਨੁਵਾਦ ਵੀ ਕਰ ਸਕਦਾ ਹੈ। ਇਹ ਕਾਰਜ ਅਧਿਆਪਕ ਦੀ ਨਿਗਰਾਨੀ ਵਿਚ ਕੀਤਾ ਜਾਵੇਗਾ ਅਤੇ ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ ਵਿਚ ਅਸਾਈਨਮੈਂਟ ਦੇ ਅੰਕ ਇਸ ਸਕਰੈਪਬੁੱਕ ਜਾਂ ਅਨੁਵਾਦਿਤ ਰਚਨਾ ਦੇ ਆਧਾਰਾ 'ਤੇ ਦਿੱਤੇ ਜਾਣਗੇ।)

3. ਭਾਗ ਅ-2 ਵਿੱਚੋਂ ਨਿਰਧਾਰਤ ਵਿਆਕਰਨ ਵਿਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ (ਦੋ ਵਿਚੋਂ ਇਕ) 07 ਅੰਕ

4. ਭਾਗ ਏ ਵਿਚ ਲੋਕਧਾਰਾ ਦੀ ਭੂਮਿਕਾ ਪੁਸਤਕ ਵਿਚੋਂ ਤਿੰਨ ਵਾਕਾਂ ਦੀ ਭਾਸ਼ਾ ਦਾ ਵਿਵਹਾਰਕ ਵਿਆਕਰਨਕ ਵਿਸ਼ਲੇਸ਼ਣ। (ਇਹ ਪ੍ਰਸ਼ਨ ਅ-2 ਵਿਚ ਨਿਰਧਾਰਿਤ ਵਿਆਕਰਨ ਵਾਲੇ ਪੱਖਾਂ ਉੱਤੇ ਹੀ ਆਧਾਰਤ ਹੋਵੇਗਾ। $3 \times 1 = 03$ ਅੰਕ

5. ਭਾਗ-ਏ ਵਿਚ ਪਾਠ ਪੁਸਤਕ ਅਤੇ ਵਿਆਕਰਨ ਵਾਲੇ ਭਾਗ ਵਿਚੋਂ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 15 ਪ੍ਰਸ਼ਨ ਪੁਛੇ ਜਾਣਗੇ। ਪ੍ਰੀਖਿਆਰਥੀ ਨੇ ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉਤਰ ਦੇਣੇ ਹੋਣਗੇ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 2 ਅੰਕ ਹੋਣਗੇ। ~~15×2 = 30~~ ਅੰਕ
10×1, 10×2

ਸਹਾਇਕ ਪਾਠ-ਸਾਮੱਗਰੀ

1. ਦੁਨੀ ਚੰਦਰ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ, 1964
2. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ, ਰੂਪਾਂਤਰੀ ਵਿਆਕਰਣ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ ਚੰਡੀਗੜ੍ਹ।
3. ਪ੍ਰਮਾਰ, ਜੋਗਿੰਦਰ ਸਿੰਘ ਅਤੇ ਹੋਰ,ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ ਭਾਗ-III, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ, 1994
4. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, ਕਾਲਿਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ ਤੇ ਲੇਖ-ਮਾਲਾ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।
5. ਡਾ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਗਿਆਨ: ਤਕਨੀਕੀ ਸ਼ਬਦਾਵਲੀ ਦਾ ਕੋਸ਼, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ ਪਟਿਆਲਾ।
6. ਸੁਸ਼ੀਲ ਕੁਮਾਰ, ਅਨੁਵਾਦ ਦਾ ਸੰਵਾਦ, ਉਡਾਣ ਪ੍ਰਕਾਸ਼ਨ, ਮਾਨਸਾ, 2003
7. ਜਸਪਾਲ ਕੌਰ, ਅਨੁਵਾਦ ਅਤੇ ਮੌਖਿਕ ਅਨੁਵਾਦ ਕਲਾ, ਮਨਪ੍ਰੀਤ ਪ੍ਰਕਾਸ਼ਨ, ਦਿੱਲੀ, 2014

(2022-23, 2023-24 & 2024-25)

B.COM. PART-III (Vth Semester)

BCOU3502T PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)

(Special paper in lieu of Punjabi Compulsory)

Time allowed : 3 hrs
Period per week : 6
Pass Marks : 35%

Max. Marks :50
External Assessment :35
Internal Assessment: 15

(2022-23, 2023-24 & 2024-25)

BCOU3503T: MANAGEMENT ACCOUNTING-I

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Note : Simple Calculator(not scientific) is allowed

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-B

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions(six theory and six numerical) from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT – I

Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.

Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis.

Fund Flow Analysis: Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements.

Cash Flow Analysis: Indian Accounting Standard – 3, Cash Flow Statement.

UNIT – II

Comparative Statements, Common size statements, and Trend analysis.

Ratio analysis : Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

Course Outcome: After completion of this course students will learn about meaning, scope, function, role, utility and tools of management accounting. They will also learn about financial statements and their analysis, fund flow statements, cash flow statements and ratio analysis.

Note: Assignments must be based on case studies.

R.S.Arya

Suggested Readings :

1. Dr. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons.
2. Khan M.Y. & Jain P.K. : Management Accounting.
3. I.M. Pandey : Management Accounting, Vikas Publication
4. Debarshi Bhattachharya : Management Accounting, Pearson



(2022-23, 2023-24 & 2024-25)

BCOU3504T: COST ACCOUNTING-I

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Note : Simple Calculator(not scientific) is allowed

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-B

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions (six theory and six numerical) from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT – I

Cost Accounting: Meaning and definition, limitations of financial accounting, Development of Cost Accounting, Functions, Objectives, Advantages and Limitations of Cost Accounting, Importance of Cost Accounting to Business Concern. Relationship between Cost Accounting, Financial Accounting, and Management Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. Cost concepts and classification; Preparation of cost sheet; Role of Cost Accountant in an organization; Concept of Cost Audit.

Accounting for Material : Concept, objectives and techniques of Material Control, Accounting and Control of Purchase, Storage and Issue of Materials; Methods of pricing material issues: FIFO, LIFO, HIFO, NIFO, simple average, weighted average method, replacement cost method, standard method, base stock method; Treatment of Material Losses.

UNIT- II

Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment; Time and piece rates; Essentials of a good wage plan, Incentive schemes: Taylor's differential piece rate system, Halsey plan, Rowan Plan; Fringe benefits.

Accounting for Overheads: Definition, Classification of Overheads: element-wise, Functional and behavioural; Need for classifying into fixed and variable; various types of overheads; Allocation and Apportionment of overheads; Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment; Treatment of special items of overheads like interest, depreciation, packing expenses, carriage expenses, machinery erection, tools, R&D, advertisement, bad debts etc .

Course Outcome: After completion of this course students will learn about meaning, functions, objectives, importance of cost accounting and its installation. Further students will learn about accounting for materials, accounting for labour and accounting for overheads.

R.S. Arya

Suggested Readings :

1. S.N. Maheshwari **:** Fundamentals of Costing, sultan chand and sons, New Delhi.
2. Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
3. M.N. Arora **:** Essentials of Cost Accounting, Vikas Publication**.**
4. Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
5. Nigam Sharma **:** Cost accounting- principles and problems, sultan chand& Co. New Delhi.



(2022-23, 2023-24 & 2024-25)

BCOU3505T INDIRECT TAXES

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment:70

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT – I

Goods and Services Tax: Meaning, Nature & Scope; Taxes of Centre and State subsumed under GST, Comprehensive structure of GST Model: Kelkar Shah Model ; Benefits and Limitations of GST. Registration, Procedure, Amendments and Cancellation. Time, Value and Place of Supply. Levy & collection of GST; GST Council & Administrative authorities. GST Portal & Network.

UNIT- II

Input tax credit, Tax invoices Debit & Credit Notes; Accounts and records, Return Assessment and Payments of tax, Inspection, search and seizure, offences & penalties, Appeal & Revision under GST.

Customs Act: Basic Concept, Types of Custom Duties, valuation of goods, Procedure for import & export, Exemptions from Custom Duty.

Course Outcome: This course will help the students to know the about goods and services tax, registration procedure, amendments, levy, collection, and GST portal. The students will also understand about the input tax credit, e-way bill offence, penalties and appeals under GST. Further, they will have the knowledge of Customs acts as well.

Suggested Readings:

1. Ravi Puliani and Mahesh Puliani: Goods and Services Tax Manual, Bharat Publications.
2. Sanjiv Agarwal : Goods and Services Tax, Bloomsbury Publications.
3. Shalinder Sekhon:GST... Unlocking the complex city of Indirect Taxes, SLM Publications
3. Rakesh Garg and Sandeep Garg: Handbook of GST in India Bloomsbury India Publication
4. Nitya Tax Associates: Basics of GST, Taxmann's Publication.
5. Taxmanns's GST Manual.

R.S. Arora

(2022-23, 2023-24 & 2024-25)

BCOU3506T : AUDITING

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT - I

Definition and Objectives of Auditing; Major Influences in the field of Auditing; Classes of Audit, Distinction between Audit and Investigation; Statements on Standard Auditing Practices (Brief Introduction only). Audit planning, advantages and limitations of audit. Internal Control, Internal Check and Internal Audit.

UNIT II

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

Course Outcome: After completion of this course students will learn about Objectives, and, procedures of audit. They will also learn about appointment, removal, remuneration, rights and duties of company auditor. Further student will learn about tax audit and Management audit.

Suggested Readings:

1. Auditing: Theory and Practice by Pardeep Kumar
2. Auditing Principles and Problems by T.R. Sharma
3. Auditing in a Computerised Environment by Mohan, Bhatia
4. Fundamental of Practival Audting by Ravinder Kumar, Virander Sharma

R.S. Arya

(2022-23, 2023-24 & 2024-25)

STREAM-I: FINANCE

BCOU3507T: CORPORATE FINANCE

Time allowed : 3 hours | Max Marks: 100
Pass Marks : 35% | Internal Assessment: 30
Periods per week : 6 | External Assessment: 70

Note : Simple Calculator(not scientific) is allowed

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-B

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions (six theory and six numerical) from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT – I

Corporate Finance: Nature and Scope; Financial goals: Profit vs. wealth maximization; Finance Functions: investment, financing, and dividend decisions; Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity. Capital Budgeting: Nature, Purpose, Objectives and Process of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, NPV and IRR comparison, profitability index, Discounted Payback Period.

Sources of Finance: Different sources of finance; long term and short term sources. Cost of Capital: concept, significance of cost of capital, specific and weighted average cost of capital; Calculating cost of debt, preference shares, equity capital and retained earnings; and Combined (weighted) cost of capital.

UNIT - II

Capital Structure: Capital Structure decisions: Capital structure patterns, Determinants of Capital structure, Designing optimum capital structure, Constraints. Operating and Financial Leverage: Their measurement; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage. Trading on Equity. Dividend Policies: Dividend Theories: Walter's model; Gordon's model; M.M. Hypothesis; Forms of dividends and stability in dividends, determinants of dividend policy.

Working Capital: Meaning, Concept, Nature of Working Capital, Significance of Working Capital, Operating cycle and factors determining Working Capital requirements.

Course Outcome: After the completion of this course, the students will have adequate knowledge of finance function, capital budgeting, capital structure and working capital. They will also learn about cost of capital and sources of finance.

Note: Assignments must be based on case studies of companies.

R.S.Arya

Suggested Readings :

1. I.M. Pandey: Financial Management,TMH.
2. P. Chandra : Financial Management, TMH.
3. Kishore R.M. Financial Management, Taxman.
4. Van Horne, Fundamentals of Financial Management, PHI.
5. Mclaney, Business Finance, Pearsons.

(2022-23, 2023-24 & 2024-25)

STREAM-II : MARKETING

BCOU3508T: PRINCIPLES OF MARKETING

Time allowed : 3 hours | Max Marks: 100
Pass Marks : 35% | Internal Assessment: 30
Periods per week : 6 | External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

.SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

.SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT - I

Introduction : Nature and scope of marketing; Importance of marketing; Marketing concepts-traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

Consumer Behaviour and Market Segmentation; Nature, Scope, and significance of consumer behaviour; Market segmentation-Concept and importance; Basis for market segmentation.

Product : Concept of product, Product planning and development; Packaging; Brand name and trade mark; After-sales service; Product life cycle concept.

UNIT – II

Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

Distributions channels: concept, types and role; Factors affecting choice of Distribution Channel; Retailer and wholesale, Physical distribution of goods; Transportation and Warehousing.

Promotion: Method of Promotion; Optimum Promotion Mix; Advertising Media: Their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a Career; Functions of salesman.

Course Outcome: After the completion of this course, the students will learn about marketing concepts, marketing environment, consumer behaviour and market segmentation. Further they will also learn about the various components of marketing mix.

Note: Assignment must be related to marketing practices of companies.

Suggested Readings :

1. Philip Kotler : Principles of Marketing, Pearson Publications.
2. K. Karunakaran : Marketing of Management, Himalaya Publications
3. J. C. Gandhi : Marketing
4. C. N. Sontakki : Marketing Management

R.S.Arv

(2022-23, 2023-24 & 2024-25)

STREAM- III : BANKING AND INSURANCE
BCOU3509T: MONEY AND BANKING

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

.SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

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SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT – I

Money: Meaning, features, functions and kinds of money; Monetary Standards: Metallic and paper standards, system of note issues in India. Supply of money: mechanics of money supply, Measures of money supply in India. Demand for Money: Factors determining demand for money. Money and credit; Credit creation; Money Multiplier; Rate of Interest: Meaning and its determination, Factors affecting the level and structure of Interest Rates. An overview of interest rate structure in India.

UNIT – II

Banking: Introduction, Types and functions of banks, Banking system: Branch Banking, unit banking, chain banking, group banking and mixed banking; Central Banking: Functions and techniques of credit control. Monetary policy: Objectives, and its tools; Reserve Bank of India: Role and Functions. Commercial Banking in India: Structure and functioning.

Banking Sector Reforms: Recommendations of Narasimham Committee, Basel II Norms, Revised NPA norms, Impact of reforms; Innovations in Banking: Important features of Internet Banking, E-Banking, Mobile banking, Universal Banking, Off-shore Banking, Real Time Gross Settlement, National Electronic Funds Transfer, Indian Financial System Code (IFSC).

Course Outcome: This course will help the students to know the about the money, its supply and demand, credit creation and interest rate structure in India. They will also learn about the banking sector reforms and Banking system in India.

Suggested Readings:

1. M.C.Vaish: Money, Banking and International Trade
2. D.M. Mithani: Money and Banking
3.M.L. Seth: Money, Banking and International Trade
4. M.Y Khan : Indian Financial System.

R.S. Arya

(2022-23, 2023-24 & 2024-25)

STREAM- IV: E-COMMERCE
BCOU3510T: ESSENTIALS OF E-COMMERCE

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT-I

Internet and Commerce: Business operations; E-commerce practics vs. traditional business practices; Concepts b2b, b2c, c2c, b2g, g2b, g2c; Benefits of e-commerce to organization, consumers and society; Limitation of e-commerce; Management issues relating to e-commerce.

Applications in b2c : Consumers shopping procedure in the internet; Impact on disintermediation and re-intermediation; Global Market; Strategy of traditional department stores; Products in b2c model; Online travel tourism-services; Real estate market; Online stocks trading and its benefits; Online banking.

UNIT-II

Application in b2b: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier oriented market place; buyer-oriented market place and intermediary-oriented market place.

Applications in Governments: EDI in Government; E-governance; E-governance applications of the internet; Concept of Governance to business, business-to-government and citizen to Governance; E-governance models; Private sector interface in e-governance.

Course Outcome: After the completion of this course the students will learn about the benefits limitations and management issues of e-commerce. The student will also learn about the application e-commerce in B2B, and B2C and e-governance.

Suggested Readings:

1. Bharti Baskar : Electronic Commerce, Mc Graw Hill
2. K. K. Bajaj & Debjani Nag : E-Commerce, Mc Graw Hill
3. Sushila Madan : E-Commerce, Taxmann
4. Ravi Kala Kota : Frontiers of E-Commerce

(2022-23, 2023-24 & 2024-25)

(B. A./B.COM.-III)

VOCATIONAL SUBJECTS

STREAM I : OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

BCOU3511T OFFICE PRACTICE

Max Marks : 100
Time : 3 Hours
Pass Marks : 35%
Theory: 4 + Practical 2

External Assessment : 60
Internal Assessment : 20
Practical : 20
Periods per week : 6

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

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SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

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SECTION-C

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

UNIT -I

Office Stationery : Types of papers and envelopes, control of consumption of papers, ink typewriting ribbons, carbon papers, pins, clips, erasers etc. issue there of stock and stock record Duplication Methods and Photocopying.

Meeting : Notice, Agenda, Physical facilities, quorum, providing secretarial assistance.

Using Information: Working Knowledge of making use of information from different sources-Telephone Directory, Post Office Guide, Railway Time-Table Teleprinter, Telex, Facesmile telegraphy.

Making travel arrangement : preparing tour programme, railway and air reservation booking Hotel accommodation, filling of form for Tour advance, preparing T.A.Bills.

UNIT - II

Manuscripts : Proof Corrections-sings and their meaning. Process of typing manuscripts, Corrections of drafts.

Tabulations: Definition and importance, part of tabulation, procedure for typing tabulation, Typing of booknotes, Typing of Balance-Sheet.

Syllabification of Combination : Rules for division of words line ends, exceptions, formation of special sing with combination of characters.

Shorthand : Advanced Phraseography, Phraseology related to business, banking, insurance and administration. Special list of word Arrangement of Materials on typewriter desk to facilitate transcription. Checking and proof-reading transcription.

Course Outcome: After the completion of this course the students will understand about office stationary, meeting, making travel arrangement, manuscript, tabulation and shorthand.

PRACTICALS: 20 Marks (10 for typing practical and 10 for Shorthand Practical)

MANUSCRIPTS

Typewriting of Manuscripts (Typed).
Typewriting of Manuscripts (Hand-written).
Practice on carrying out corrections of drafts.
Typewriting of tabulations Balance Sheet, Invoices, foot notes.

SYLLABIFECATION AND COMBINATION

Typewriting exercises- Breaking of words at line ends, breaking of words with syllabification rules, Typewriting of characters not existing on key boards.

CORRESPONDENCE

Typewriting un-arranged, misspelt and wrongly typed letters by observing the rules of display.

Typewriting of business, official letters.

SHORTHAND

1. Taking information from other documents in completion of shorthand notes.
2. Office style dictation with amendments.
3. Submitting transcribed materials for signature.
4. Marketing and filling of shorthand notices after completion of transcription.

RECOMMENDED DRILLS

Throughout the course there should be a constant emphasis on:

- Fluency in shorthand. Special care should be taken on exposing students to variety of pronounciation.
- Formation of well constructed shorthand outlines with the help of facility drills.
  - Auto-mobilization of grammaloges and phrases.
  - Daily practice in taking dictations starting at slow speed.
  - Practice in transcribing the long hand.
- Dictation each day should be on practice material to increase the speed and on new matter to improve competence. It should be for timing of 1,3,5,7 and 10 minutes.

INSTRUCTIONS FOR TYPING PRACTICAL

There will be type test for 5 minutes followed by oral viva voce.

INSTRUCTIONS FOR SHORTHAND PRACTICAL

There will be dictation of 5 minutes and the candidate shall be required to type in 25 minutes.

(2022-23, 2023-24 & 2024-25)

(B. A./B.COM.-III)

VOCATIONAL SUBJECTS

BCOU3512J ON THE JOB TRAINING

Max. Marks : 50 Pass Marks: 35%

The students who appear in B.Com. Part-I examination for vocational subject will take up 'On the job training' in summer vacations after the B.Com.-I examination is over. They will prepare a Project Report based on their summer training. The evaluation and marks of this 'On the job training' are included in B.Com.-II. Similarly B.Com.-II students after B.Com.-II examination will take second 'On the job training' and prepare a project Report based on their summer training. The evaluation of this project report will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

(1) The summer training up to 4-6 weeks can be had in any of the following organizations:

(a) Banks/Financial Institutions

(b) Offices of Centre/State/Local Government

(c) Insurance Companies

(d) Public Limited Companies

(e) Stock Exchange

(f) Chartered Accountants and Advocates dealing in Tax matters (For Tax related Add-on and Vocation Courses only).

Note: Sole proprietor organisations and partnership firms are not permitted for summer training.

(2) The topic of study should be directly related to the vocational stream in which the students is studying.

(3) Not more than 2 to 3 students should be permitted in one organization. The students getting training in the same organization should have different topics for their study.

(4) Students shall work under the guidance of an official from the concerned organization during the period of training.

(5) The training report should include:

(a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name, date of commencement of training and period of training.

(b) Objective, Scope and Methodology of the study.

(c) The finding of the study and suggestions made by the candidate, which would be based upon the work done by the candidate during training.

EVALUATION :

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the principal of the concerned College to the University (Practical Branch) for evaluation up to December 31st, failing which students will be placed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by the Board of Under-Graduate studies in Commerce from time to time. The Controller of Examination will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

R.S. Arya

(2022-23, 2023-24 & 2024-25)

(B. A./B.COM.-III)

VOCATIONAL SUBJECTS
STREAM II : TAX PROCEDURE AND PRACTICE

BCOU3513T: GOODS AND SERVICES TAX

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment:70

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT – I

Goods and Services Tax: Meaning, Nature & Scope; Taxes of Centre and State subsumed under GST, Comprehensive structure of GST Model: Austrialian Model, Canadian Model, Kelkar Shah Model ; Benefits and Limitations of GST. Registration, Procedure, Amendments and Cancellation. Time and Value of Supply. Levy & collection of GST; GST Council & Administrative authorities.

UNIT- II

Input tax credit, Tax invoices Debit & Credit Notes; Accounts and records, Return and Payments of tax, Inspection, search and seizure, offences & penalties, Appeal & Revision under GST.

Course Outcome: After completion of the course, the students will understand about the goods and service tax registration, procedures amendments, levy and collection. The students will also understand about the Input tax credit, offence, penalties and appeals under GST.

R.S. Arora

(2022-23, 2023-24 & 2024-25)

(B. A./B.COM.-III)

VOCATIONAL SUBJECTS

BCOU3514J : ON THE JOB TRAINING

Max. Marks: 50 Pass Marks : 35%

The students who appear in B.Com. Part-1 examination for vocational subject will take up 'On the job training' in summer vacations after the B.Com.-1 examination is over. They will prepare a Project Report based on their summer training. The evaluation and marks of this 'On the job training' are included in B.Com.-II. Similarly B.Com.-II students after B.Com.-II examination will take second 'On the job training' and prepare a Project Report based on their summer training. The evaluation of this project will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

(1) The summer training extended up to 4-6 weeks can be had in any of the following organizations:
   - (a) Banks/Financial Institutions
   - (b) Offices of Centre/State/Local Government
   - (c) Insurance Companies
   - (d) Public Limited Companies/Private Companies
   - (e) Stock Exchange

(f) Chartered Accountants and Advocates dealing in Tax matters (For Tax related Add-on and Vocation Courses only).

Note : Sole proprietor organisations and partnership firms are not permitted for summer training.

(2) The topic of study should be directly related to the vocational stream in which the student is studying.

(3) Not more than 2 to 3 students should be permitted in one organization. The students getting training in the same organization should have different topics for their study.

(4) Students shall work under the guidance of an official from the concerned organization during the period of training.

(5) The training report should include :

(a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name date of commencement of training and period of training.

(b) Objective, Scope and Methodology of the study.

(c) The finding of the study and suggestion made by the candidate, which would be based upon the work done by the candidate during training.

EVALUATION:

After completion of summer training students will be required to prepare a summer training report and all the project Reports will be submitted through the principal of the concerned College to the University (Practical Branch) for evaluation up to December, 31st failing which students will be placed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by he Board of Under-Graduate studies in Commerce from time to time. The Controller of Examinations will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

(2022-23, 2023-24 & 2024-25)

(B. A./B.COM.-III)

VOCATIONAL SUBJECTS

STREAM III : PRINCIPLES AND PRACTICE OF INSURANCE

BCOU3515T PROPERTY AND LIABILITY INSURANCE

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT- I

Risk and Insurance: Insurable and non-insurable risks; Nature of property and liability insurance, Crop and cattle insurance, types of liability insurance, Reinsurance.

Specific and all risk insurance, Valuation of risk, Indemnity contracts and specific value contracts, Average and contribution, Excess and short insurance careers.

Liability Insurance-Procedure for obtaining liability insurance. Legal position of insurance agent, Construction and issue of policy, Record of liability insurance, Policy conditions, Mandatory Public Liability Insurance;

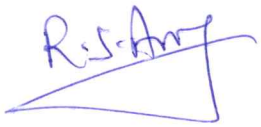
Dwelling property losses: Business interruption and related losses: Theft Insurance contracts, Budgetary covers, Auto Insurance, Medical Benefit Insurance, Dishonesty, Disappearance insurance, Personal insurance, Employer's liability, Aviation insurance, Personal and residential insurance, Boiler machinery insurance, Commercial enterprises and industrial property insurance.

UNIT – II

Insurance Problems of educational and religious institutions, hospitals, clubs and associations, Professional package contracts, Errors and omissions insurance, Professional liability insurance, Accountants liability insurance, Limits on amount of insurance, Marketing and underwriting of liability insurance, Finance of liability insurance.

Nature of losses and their adjustment, Procedure of adjustment, Functions of adjuster's, Responsibilities of adjuster's, Survey of losses, Procedure for preparing claims statements, Documents in use in claim settlement, requirement of the insured in the event of loss. Appointment and loss valuation, statutory control over liability insurance in India. Liability policies by General Insurance Corporation of India.

Course Outcome: After the completion of the course the students will learn about risk, insurance, liability insurance and dwelling property losses. The student will also learn about the insurance problems of different type organisations, nature of losses and their adjustments.



(2022-23, 2023-24 & 2024-25)

(B. A./B.COM.-III)

VOCATIONAL SUBJECTS

BCOU3516J ON THE JOB TRAINING

Max. Marks: 50 Pass Marks : 35%

The students who appear in B.Com. Part-1 examination for vocational subject will take up 'On the job training' in summer vacations after the B.Com.-1 examination is over. They will prepare a project Report based on their summer training. The evaluation and marks of this 'on the job training' are included in B.Com.-II. Similarly B.Com.-II students after B.Com.-II examination will take second 'On the job training' and prepare a project Report based on their summer training. The evaluation of this project report will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

(1) The summer training extended up to 4-6 weeks can be had in any of the following organizations:

(a) Banks/Financial Institutions
(b) Offices of Centre/State/Local Government
(c) Insurance Companies
(d) Public Limited Companies
(e) Stock Exchange

(f) Chartered Accountants and Advocates dealing in Tax matters. (For Tax related Add-on and Vocation Courses only).

Note : Sole proprietor organisations and partnership firms are not permitted for summer training.

(2) The topic of study should be directly related to the vocational stream in which the student is studying.

(3) Not more than 2 to 3 students should be permitted in one organization.
The students getting training for their study.

(4) Students shall work under the guidance of an official from the concerned organization during the period of training.

(5) The training report should include:

(a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the same of the candidate, father's name, date of commencement of training and period of training.

(b) Objective, Scope and Methodology of the study.

(c) The finding of the study and suggestions made by the candidate, which would be based upon the work done by the candidate during training.

EVALUATION :

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the principal of the concerned College to the university (Practical Branch) for evaluation up to December 31st, failing which students will be placed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by the Board of Under-Graduate studies in Commerce from time to time. The Controller of Examinations will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

R.S.Awt

(B. A./B.COM.-III)

VOCATIONAL SUBJECTS

STREAM IV: COMPUTER APPLICATIONS

BCOU3517T: INTRODUCTION TO COMPUTER NETWORK AND INTERNET PROGRAMMING

Max Marks : 100
Time : 3 Hours
Pass Marks : 35%
Theory: 4 + Practical 2

Internal Assessment : 20
External Assessment : 60
Practical :20
Periods per week : 6

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-C

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

UNIT-I

Computer Networks: hardware, software, users, goals and applications of computer networks.

Types of Networks: local area networks, wide area networks, metropolitan area network and value added networks-their features.

Transmission media: magnetic media, twisted pair, coaxial cables, fibre optics, radio transmission, microwave transmission, infrared waves and line of sight transmission, Cellular radio and communication satellites.

Internet: what is internet, its advantages, disadvantages, internet facilities through WWW and HTML, internet protocols. TCP/IP, FTP, newsgroups, remote logins, chat groups etc.

WWW : the client side, the server side, web browsers, web pages, locating information on the web.

E-mail : architecture, various aspects, the user agent, message format, message transfer, e-mail privacy.

Network Security : Various threats, prevention and solutions.

UNIT-II

HTML : Introduction to HTML, Internet and Web, structure of HTML document.

Starting an HTML document : Head element, body element, , style element, script element. Text formatting, using lists to organise information. Organising Data with Table: Basic table

structures, individual cells and headings, vertical controls, database considerations, displaying real data with a table.

Table Layout and Presentation: Table syntax, two column layout, staggered body with an index, traditional newspaper layout.

Uniform Resource Locators (URLs): Absolute URLs, relative URLs, fragment URLs, types of URL schemes-HTTP, mailto, news, FTP, Telnet, file etc.

Using Hyper links and Anchors: Uses of hyper links, structure of hyper links, links to specialised contents.

Images: Adding images to web page, using images as links, creating menus with image maps, image formats-GIF, JPEG etc.

HTML Forms: Understanding forms, creating simple Go button, fill-in-form page, form security, INPUT element, BUTTON element, SELECT element, TEXTAREA element, LABEL element, FIELDSET and LEGEND elements.

Course Outcome: After the completion of this course, students will have understanding about computer network, network security, transmission, media, internet and email. Further they will also understand about HTML its forms and URL's.

INSTRUCTIONS FOR THE PRACTICAL EXAMINATION

The students would be required to solve any one problem out of two set by the examiner based on the above syllabus.

The break-up of marks for the Practical will be as under:

(i)	Lab Record	05 Marks
(ii)	Viva-voce	05 Marks
(iii)	Program Development and Execution	10 Marks

REFERENCES

1. Andrew S. Tanebaus,"Computer Networks", Fourth Edition, PHI Publications.
2. Comer, Internetworking with TCP-IP : Principles, Protocols and Architecture, Fifth Edition Prentice Hall.
3. Bertsellas and R.Gallagher, Data Networks, 2nd Edition, Prentice Hall.
4. Stephan Mack, Janan Platt, HTML 4.0 No Experience Required, BPB publication.
5. Rick Darnell et al, "HTML 4 Unleashed", Techmedia publications.
6. Stephan Mack, Janan Platt, HTML 4.0 No. Experience Required, BPB Publication.
7. Lee Purcell, Mary Jane Mara, The ABCs of Java Script, BPB Publication.

(2022-23, 2023-24 & 2024-25)

(B. A./B.COM.-III)

VOCATIONAL SUBJECTS

BCOU3518J ON THE JOB TRAINING

Max. Marks: 50 Pass Marks : 35%

The students who appear in B.Com. Part-1 examination for vocational subject will take up 'On the job training' in summer vacations after the B.Com.-1 examination is over. They will prepare a project Report based on their summer training. The evaluation and marks of this 'on the job training' are included in B.Com.-II. Similarly B.Com.-II students after B.Com.-II examination will take second 'On the job training' and prepare a project Report based on their summer training. The evaluation of this project report will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

(1) The summer training extended up to 4-6 weeks can be had in any of the following organizations:
   - (a) Banks/Financial Institutions
   - (b) Offices of Centre/State/Local Government
   - (c) Insurance Companies
   - (d) Public Limited Companies
   - (e) Stock Exchange

(f) Chartered Accountants and Advocates dealing in Tax matters. (For Tax related Add-on and Vocation Courses only).

Note : Sole proprietor organisations and partnership firms are not permitted for summer training.

(2) The topic of study should be directly related to the vocational stream in which the student is studying.

(3) Not more than 2 to 3 students should be permitted in one organization.
The students getting training for their study.

(4) Students shall work under the guidance of an official from the concerned organization during the period of training.

(5) The training report should include:

(a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the same of the candidate, father's name, date of commencement of training and period of training.

(b) Objective, Scope and Methodology of the study.

(c) The finding of the study and suggestions made by the candidate, which would be based upon the work done by the candidate during training.

EVALUATION :

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the principal of the concerned College to the university (Practical Branch) for evaluation up to December 31st, failing which students will be placed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by the Board of Under-Graduate studies in Commerce from time to time. The Controller of Examinations will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

R.S. Arora

(2022-23, 2023-24 & 2024-25)

B.COM.-III
STREAM-I : B. COM.
(WITH HONOURS IN ACCOUNTING)

BCOU3519T: E-COMMERCE-I

Time allowed : 3 hours | Max Marks: 100
Pass Marks : 35% | Internal Assessment: 30
Periods per week : 6 | External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

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SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

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SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT-I

Internet and Commerce : Business operations; E-commerce practices vs. traditional business practices; Concepts b2b, b2c, c2c, b2g, g2b, g2c; Benefits of e-commerce to organization, consumers and society; Limitation of e-commerce; Management issues relating to e-commerce.

Operations of E-commerce : Credit Card Transaction; Secure Hypertext Transfer Protocol (SHTP); Electronic payment system Secure Electronic Transaction (SET); SET's encryption; process; Cybercast; Smart Cards; Indian Payment Models.

UNIT-II

Applications in B2C : Consumers shopping procedure in the internet; Impact on disintermediation and re-intermediation; Global Market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker-based services online; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stocks trading and its benefits; online banking and its benefits; Online financial services and their future; E-auctions-benefits, implementation, and impact.

Course Outcome: After the completion of this course the students will learn about the benefits limitations and management issues of e-commerce. The student will also learn about the application e-commerce in B2B, and B2C and e-governance.

R.S. Arora

(2022-23, 2023-24 & 2024-25)

B.COM. - III
STREAM - II : B.COM.
(WITH HONOURS IN FINANCE)

BCOU3520T INVESTMENT MANAGEMENT

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

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SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

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SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT-I

Principles of investment : Risk and Return : Investment alternatives UTI, PF, NSS, NSC, Post Office and Bank Deposits. Mutual Funds, Shares, Debentures and Govt. Securities. Valuation models of equity shares, preference shares and debentures.

UNIT-II

Investment Analysis : Fundamental analysis covering economic, industry and company analysis. Technical Analysis and chartist techniques; Efficient market hypothesis : forms and tests, Random Walk Analysis.

Course Outcome: After the completion of this course students will learn about the principles of investments, mutual funds and securities. They will also learn about the fundamental analysis and technical analysis.

(2022-23, 2023-24 & 2024-25)

(Add on Course)

RISK MANAGEMENT AND INSURANCE

BCOU3521T PRINCIPLES AND PRACTICE OF GENERAL INSURANCE-I

Max Marks : 100 | External Assessment : 60
Time : 3 Hours | Internal Assessment : 20
Pass Marks : 35% | Practical : 20
Theory: 4 + Practical 2 | Periods per week : 6

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-C

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

UNIT-I

General Insurance Corporation and other private Insurance institutions: Working of GIC in India. Type of risks assumed and specific policies issued by FCGC and private sector insurers.

UNIT-II

Fire Insurance Policies: Issue and renewal of policies, Different Kinds, Risks covered, Recovery of Claims, Insure's options, Ex-gratia payment and subrogation Policy conditions, Hazards not covered, Contribution and average, Re-insurance, Double Insurance, Type of Fire Protection policies.

Marine Insurance Contract : Type of Marine Insurance Contract-Freight, cargo and vessel, Procedure for obtaining Marine protection policy, Marine policies and condition, Nature of Coastal Marine, Marine Losses.

Course Outcome: After the completion of this course students will learn about General Insurance Corporation, private insurance institution, fire insurance and marine insurance.

INSTRUCTIONS FOR PRACTICAL

Candidates are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th November and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

(2022-23, 2023-24 & 2024-25))

(Add on Course)
OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

BCOU3522T: TYPEWRITING

Max Marks : 100
Time : 3 Hours
Pass Marks : 35%
Theory: 4 + Practical 2

External Assessment : 60
Internal Assessment : 20
Practical : 20
Periods per week : 6

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-C

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

UNIT-I

Typewriter- its use and importance, a standard typewriter, Makes and categories of typewriters. Essential parts of a typewriter and their use. Care and upkeep of a typewriter. Ribbon changing and ribbon economy, Methods of typewriting, Touch, Singht.

Horizontal, Vertical Keyboard Operation, Need for proper type and size of tables and chairs for use by typist, Sitting postures, Material required, Injection and removal of paper, Learning the second row (Home row) (guide keys and home keys), Learning the third row (upper row)

UNIT-II

Learning the first row (bottom row), Learning the fourth row (number row), Special sings and symbols in the keyboard and their uses. Centering-horizontal, vertical. Type of headings. Margin and line spacing, Use of punctuation marks, Figures-Arabic and Roman, Paragraphs-type and styles numbering, pagination, Styles of typing different kinds of letters, Arrangements of tabular statements, Syllabification, Foot-notes.

Computer : Introduction, functions and classification, Overview of Software and Hardware, Input and Output devices, Computer Memory. Computer typing in MS Word 2000; Saving, copying and printing documents, Formatting documents.

Course Outcome: This course will help the students to know the about methods of type writing categories of typewriters, keyboard operations, styles of typing and footnotes. They will also learn about the computer typing and formating documents.

TYPING PRACTICALS Marks:20

KEY BOARD OPERATIONS

1. Practising Second row, third row, first row and fourth row.
2. Practising words, sentences, paragraphs and passages.
3. Use of Shift Keys and other non-character keys.
4. Typewriting of special symbols of the key Board and Punctuation marks.

SPEED BUILDING

1. Different kinds of drills for typing.
2. Graded Speed Test leading to accurate speed of about 30 w.p.m.
3. Type of passages each containing 300 words in ten minutes.

TEACHING GUIDELINES

Alternative handwords, balanced handwords, same letters in different words,drills of common words, drills of alphabetical sentences and words division drills.

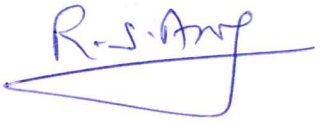
1. Centering- Horizontal and Vertical.
2. Ensuring proper margining; line spacing.
3. Typing of different types of Headings including spaced heading.

LETTER TYPING

1. Typing exercise of personal, official and business letters in different style with proper display.
2. Typing of application for jobs.
3. Addressing the envelopes.
4. Using Carbon papers for taking out Multiple copies.

INSTRUCTIONS FOR PRACTICAL EXAMINATION

There will be typing test for 5 minutes followed by oral viva-voce. Typing test and viva-voce will be of 10 marks each.



(2022-23, 2023-24 & 2024-25)

(Add on Course)

COMPUTERISED ACCOUNTING

BCOU3523T DATA ANALYSIS FOR ACCOUNTING-I

Max Marks : 100
Time : 3 Hours
Pass Marks : 35%
Theory: 4 + Practical 2

External Assessment : 60
Internal Assessment : 20
Practical : 20
Periods per week : 6

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-C

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

UNIT-I

Accounting using Database Management System (DBMS): Data Base Basics: Types of Data Base List, Hierarchical, Network, Relational (RDBMS); Concepts of DBMS; Objects in DBMS: Tables, Queries, Using queries, forms and reports for generating accounting information; Applications of DBMS in generating accounting information such as shareholders' record, sales reports, customer's profile, suppliers' profile payroll, employees' profile, petty cash register.

UNIT-II

Introduction to MS excel 2010: Concept of an Electronic Spreadsheet (ES); Working with single and multiple spreadsheets, working with formulae, cell address, cell range and cell referencing, inserting and deleting of rows and columns, hiding and un-hiding of rows and columns, copying and pasting data, pasting special use of fill handle, formatting of spreadsheet protection, data sorting, using filters, use of macros, creating graphs, Introduction to MS Access 2010: Building and Customizing Database; programming for developing Accounting Package.

Course Outcome: After completion of this course the students will learn about the concepts and objectives of DBMS. They will also learn about the application of DBMS in preparation of accounting information. Further they will learn about the preparation of electronic spread sheets with help of MS excel 2010, introduction to MS Access and programming for accounting packages.

INSTRUCTIONS FOR PRACTICAL

Candidates are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th November and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

R.S.

(2022-23, 2023-24 & 2024-25)

(Add on Course)
TAX PRACTICE AND PROCEDURE
BCOU3524T -TAX PLANNING AND MANAGEMENT-I

Max Marks : 100	External Assessment : 60
Time : 3 Hours	Internal Assessment : 20
Pass Marks : 35%	Practical : 20
Theory: 4 + Practical 2	Periods per week : 6

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-C

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

UNIT-I

Concept of Tax planning, tax avoidance and tax evasion and tax management; objectives and methods of tax planning.

UNIT-II

Tax Planning with reference to: Salary Income, Income from House Property, Capital Gains and other Sources.

Course Outcome: After completion of this course the students will understand about method of tax planning, tax avoidance and tax evasion. They will also understand about tax planning with regards to different heads of income.

INSTRUCTIONS FOR THE PRACTICAL

Candidates are required to prepare a project report on the topic covered in the above paper on the basis of field-work/project-work/training. The report will be submitted up to31st Jan. and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

R.S. Arora

(2022-23, 2023-24 & 2024-25)

SIXTH SEMESTER
B.COM. PART-III (VIth Semester)

BCOU3601T - ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ

Time allowed : 3 hrs
Period per week : 6
Pass Marks : 35%

Max. Marks :50
External Assessment :35
Internal Assessment: 15

(2022-23, 2023-24 & 2024-25)

B.COM. PART-III (VIth Semester)

BCOU3602T PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)
(Special paper in lieu of Punjabi Compulsory)

Time allowed : 3 hrs
Period per week : 6
Pass Marks : 35%

Max. Marks :50
External Assessment :35
Internal Assessment: 15

(2022-23, 2023-24 & 2024-25)

BCOU3603T: MANAGEMENT ACCOUNTING-II

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment:70

Note : Simple Calculator(not scientific) is allowed

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-B

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions (six theory and six numerical) from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT – I

CVP Analysis: Introduction, CVP Assumptions and Uses; Break-Even Analysis: BE Point, Margin of Safety, and maintaining a desired level of profit; Graphical presentation of CVP Relationship; Profit Graph.

Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Marginal and differential costing as a tool for decision making; Marginal Costing Techniques; Marginal Cost and Product Pricing; Change of Product Mix; Make or Buy Decisions; exploring new markets; Shut Down Decisions.

UNIT – II

Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives; Merits and Limitations; Types of Budgets: The budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget); Fixed and flexible budgeting; Control ratios; Zero base budgeting; Performance budgeting; Responsibility accounting.

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application; Variance analysis: Material, Labour and Overhead Variances (two-way analysis).

Course Outcome: After the completion of this course students will learn, cost volume profit analysis, budgeting, types of budgets, zero base budgeting. They will also learn about the standard costing and variance analysis.

R.S.Arora

Note: Assignments must be based on case studies.

Suggested Book Readings:

1. Colin Drury, Management & Cost Accounting, Chapman & Hall
2. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons.
3. A.P. Rao : Management Accounting – Everest Publishing House.
4. Khan M.Y. & Jain P.K. : Management Accounting.
5. Debarshi Bhattachharya : Management Accounting, Pearson

R.J.Arj

(2022-23, 2023-24 & 2024-25)

BCOU3604T: COST ACCOUNTING-II

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment:70

Note : Simple Calculator(not scientific) is allowed

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-B

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions (6 theory and 6 numerical) from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT – I

Cost Ascertainment : Unit Costing; job, batch and contract costing; Operating costing.

Job Costing: Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing. Batch Costing.

Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries. Service Costing: meaning, service cost units, service cost analysis, application of service costing, service organisation.

UNIT –II

Process Costing : Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Need for Valuation of WIP, Equivalent Production (units) and preparation of process and other relevant accounts valuing WIP under average method and FIFO method (simple cases). Inter-process profits, Accounting for joint, co and by products.

Cost Records: Integral and non-integral system; Reconciliation of Cost and Financial Accounts. Activity based Costing: Problems of traditional Costing, meaning of Activity Based Costing, cost analysis under ABC, advantages & disadvantages, factors influencing application of ABC, installation of ABC; Productivity, Value Analysis.

Course Outcome: After the completion of this course students will understand about various cost methods, contract costing, service costing its application and process costing. They will also learn about activity based costing and cost records.

R.S. Arora

Suggested Book Readings

1. S.N. Maheshwari : Fundamentals of Costing, sultan chand and sons, New Delhi.
2. Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
3. M.Y.Khan & P.K.Jain, Management Accounting, TMH
4. M.N. Arora : Essentials of Cost Accounting, Vikas Publication.
5. Jawahar Lal & Seema Srivastava, Cost Accounting, TMH



(2022-23, 2023-24 & 2024-25)

BCOU3605T: BUSINESS ENVIRONMENT

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment:70

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT I

Business Environment: Concept, importance and components, Internal and external environment, Micro and macro variables: Income, Employment, Money Supply, Price Level, Interest rates, Savings and Investments, Trade and balance of payments. Movement and Interrelationship between different variables. Trends in Macro variables in India, Changing dimensions of business environment .

Indian Planning : Basic strategy of Indian planning, Current five year plan : objectives and basic framework, Resource allocation in five year plans; Achievements and failures of Indian planning. NITI Aayog: Role and functions.

UNIT II

Economic Environment - Elements of economic environment, Economic Systems: Capitalism, Socialism and Mixed Economy; Role of Government: Growth and performance of public and private sector; Monetary and fiscal policy; New economic policy and its impact on Indian economy. Economic reforms, liberalization and structural adjustment programmes.

International Environment: International trading environment (overview); Trends in India's Foreign trade; Foreign trade and economic growth; International economic groupings.

Course Outcome: After completion of this course the student will understand about the micro and macro variables of business environment, NITI Aayog its role, functions and current five year plan. They will also understand about the economic environment and international environment.

Suggested Readings

1. Rudra Dutt and Sundhram- Indian Economy.
2. S.K. Misra and V.K. Puri -Indian Economy.
3. Uma Kapila-Understanding the Problems of Indian Economy –
4. M.Y. Khan- Indian financial System
5. Francis Cherunilam - Business Environment

R.S.Arya

(2022-23, 2023-24 & 2024-25)

BCOU3606T: ENTREPRENEURSHIP & GOVERNANCE

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT – I

Introduction: Meaning, scope, need and significance; role and functions of entrepreneur in economic development; economic, social and psychological need for entrepreneurship; Emergence of Entrepreneurial Class; Financing the Entreprenuerial business : Arrangement of funds; Traditional and modern sources of financing, Venture capital. Promotion of a Venture: Opportunities analysis; External environment analysis, Economic, Social and Technological analysis. Entrepreneurial Development programmes (EDP): role, relevance and achievements; Role of government in organizing EDPs; Critical evaluation. Women Entrepreneurship: Need, Growth and development of women Entrepreneurship, Problems faced by Women Entrepreneurs.

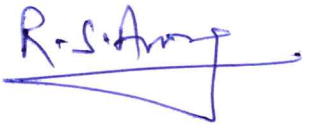
UNIT – II

Concept of Business Ethics, Corporate Code of Ethics: Environment, Accountability, Diversity, and Discrimination. Principles and Theories of Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics.

Corporate Governance: Conceptual framework of Corporate Governance, Initiatives in India including clause 49 of Listing Agreement and Kumar Mangalam Birla Committee on Corporate Governance. Corporate Social Responsibility (CSR): Arguments for and Against; Strategic Planning and Corporate Social Responsibility; CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, Drivers of CSR, ISO 26000. CSR provisions under companies Act, 2013.

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Course Outcome: After completion of this course the student will understand about scope, function and significance of entrepreneurship. They will also learn about the opportunities analysis, external environment analysis, and technological analysis. Further they will understand about concept of business ethics and corporate governance.



Note: To Provide Practical exposure to the students, colleges are advised to arrange lectures from successful entrepreneurs from industry.

Suggested Readings:

1. Vasant Desai: Dynamics of Entrepreneurial Development and Management
2. Ramachandran K: Entrepreneurship Development
3. SS Khanka: Entrepreneurial Development
4. Bhanu Murthy, K. V. and Usha Krishna: Politics Ethics and Social Responsibilities of Business, Pearson Education, New Delhi.
5. J. P. Sharma: Corporate Governance, Business Ethics & CSR, Ane Books Pvt. Ltd., New Delhi.



(2022-23, 2023-24 & 2024-25)

STREAM -I FINANCE
BCOU3607T: FINANCIAL PLANNING

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

.SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

.SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT I

Financial Planning: Nature, Objectives, Advantages and Process of Financial Planning; Legal aspects of financial planning. Investment Environment: Basic Investment objectives, Types of investment options available to an individual investor - bonds, equity shares, mutual funds , fixed deposits, PPF, financial derivatives, commodity derivatives, gold and bullion, ETFs, REITs, real estate etc. Objectives and rewards of investing. Investment constraints (tax considerations, unique needs etc.). Impact of inflation and indexation. Sources of financial information, Understanding mutual funds Schemes

UNIT-II

Return-Risk Assessment: Risk aversion and risk profiling. Concept, types and calculation of returns. Assessment of risks in various financial instruments. Power of compounding and Time value of money. Rupee cost averaging. Concept of Portfolio and Diversification. Basics of Portfolio risk and return (two assets case). Tactical and strategic asset allocation. Personal Financial Planning: Need and Importance; Personal financial planning process. Setting personal financial goals; Life cycle approach to financial planning. Components of financial plan; developing financial plan; Using time value concept to estimate savings. Evaluation of tax saving instruments. Planning for life insurance and health insurance. Primary clauses in Insurance agreement. Main contents of healthcare insurance. Investor Protection: Role of SEBI. Investor grievances and redressal system in India.

Course Outcome : This course will help the students to know the about legal aspects of financial planning process of financial planning, investment environment and investment option available to individual investors, impact of inflation and indexation. Further students will learn about the risk-return assessment, components of financial plans, planning for life and health insurance, investors grievances and redressal system in India.

Suggested Readings:

1. Sinha Madhu: Financial Planing-A Ready Reckoner, Tata McGraw Hill, New Delhi.
2. Madura, Jeff: Personal Finance, Pearson Publications.
3. Bhalla, V. K. : Investment Management, S. Chand & Sons.

(2022-23, 2023-24 & 2024-25)

STREAM-II : MARKETING
BCOU3608T: INTERNATIONAL MARKETING

Time allowed : 3 hours | Max Marks: 100
Pass Marks : 35% | Internal Assessment: 30
Periods per week : 6 | External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

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SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

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SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT-I

International Marketing : Nature, Definition and Scope of International Marketing; International Marketing Environment; external and internal. Identifying and Selecting Foreign Market : Foreign Market entry mode decisions.

Product Planning for International Market : Product designing; Branding and packaging; Labelling and quality issues; After Sales Services.

International Pricing : Factors influencing International price; Pricing Process and Methods.

UNIT – II

Methods of International Promotion; Direct Mail and Sales Literature; Advertising; Personal Selling : Trade Fairs and Exhibitions.

International Distribution : Distribution Channels and logistic decisions; Selection and appointment of foreign sales agents.

Steps in starting an Export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.

Course Outcome: After completion of this course the student will understand about nature scope of international marketing and its environment. They will also understand the product planning, pricing, promotion and distribution for international market. Further they will understand about export business its procedure and documentation.

Suggested Readings:

1. Rathore & Jain: International Marketing, Himalaya Publishers
2. Dook : International Marketing Strategy, Thomson
3. Nargundkar Rajendra : International Marketing, Excel Books

R.S. Arry

(2022-23, 2023-24 & 2024-25)

STREAM-III : BANKING AND INSURANCE

BCOU3609T: FUNDAMENTALS OF INSURANCE

Time allowed : 3 hours | Max Marks: 100
Pass Marks : 35% | Internal Assessment: 30
Periods per week : 6 | External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

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SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

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SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT - I

Introduction to Insurance: Purpose and need of Insurance; Insurance as a social security tool; Insurance and economic development, Principles of Insurance, Types of Insurance: Life, Non Life & Reinsurance.

Company Profile : Organizational set-up of the Company (including LIC, ICICI Prudential, HDFC Standard Life, TATA AIG, HDFC ERGO General Insurance Company, ICICI Lombard); Promotion Strategy; Market share; Important activities; Structure; Product; Product Pricing Actuarial aspects; Distribution Channels

UNIT- II

Fundamentals of Agency Law: Definition of an Agent; Procedure for becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation of suspension/termination of agent's appointment; Code of conduct; Unfair practices.

Functions of the Agent : Proposal form and other forms for grant of cover; Financial and medical underwritting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Course Outcome: After the completion of this course students will learn about life and non-life insurance, organisational setup of different private life insurance and general insurance companies. They will also learn about the fundamental of agency law and functions of agents.

Suggested Readings:

1. M.N. Mishra : Insurance- Principles and practice, S. Chand
2. Bodla and Garg : Insurance Management- Priciples and Practices, Deep & Publications
3. Neelam Gulati : Principles of Insurance Management, Excel Books

R.S. Arora

(2022-23, 2023-24 & 2024-25)

STREAM-IV : E- COMMERCE
BCOU3610T: INTERNET AND WORLD WIDE WEB

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

.SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT - I

The Mechanism of the Internet : Distributed Computing; Client-server Computing; Internet protocol suit; Protocol Stack; Open system Interconnection Reference Model (OSIRM) based on the International Organization for Standardization (ISO) (Application layer, Presentation layer, Session layer, Transport layer, Network layer, Date link layer, and Physical layer); TCP/IP protocol suite model; Mechanism of transmitting he message across the network and function of each layer; Processing of date at the destination; Mechanism to log onto the network; Mechanism sending and receiving e-mail.

Internet Enabled Services : Electronic Mail (E-mail); Usenet and newsgroup; File transfer protocol (FTP); Telnet; Fing.er; Internetchat (IRC); Frequently asked questions (FAQ); The world wide web; consortium (W3C)- Origin and evolutions; Standardizing the web; W3C members; W3C recommendations; Browsing and searching; Browsing and information retrieval; Exploring the World Wide Web; Architecture (HTML); Hypertext Transfer Protocol (HTTP); Address-URL.

UNIT -II

Designing Web site/Web page : WW operations, Web standards, HTML-Concept and version; Naming scheme for HTML documents; HTML editor; Explanation of the structure of the homepage; Elements in HTML documents; XHTML, CSS Extensible Style Sheet Language (SXL); Tips for designing web pages.

Security of Data/Information : Security; Network Security PINA Factor privacy integrity, non-repudiation, authentication; SSL; Encryption; Digital Signature; Digital Certificate; Server Security; Firewall; Password; Biometrics; Payment Security; Virus Protection; Hacking.

Web Browsing : Browsers; Basic of Web Browsers; Browsers with advanced facility; Internet explorer; Netscape navigator; Netscape Communicator.

Search Engine/Directories : General features of the search engines; Approaches to website selection; Major search engines; Specialized search engines; Popular search engines/directories; Guidelines for effective searching; A general approach to searching.

R.S.Arry

Course Outcome: After the completion of this course students will learn about the mechanism of internet its TCP/IPO protocol, processing of data, Internet enabled services, world wide web and hypertext transfer protocol. Further they will be able to understand about designing website, security of data web browsing, and search engine directories.



(2022-23, 2023-24 & 2024-25)

(B. A./B.COM.-III)

VOCATIONAL SUBJECTS

STREAM I : OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

BCOU3611T: ENTREPRENEURSHIP DEVELOPMENT

Max Marks : 100	External Assessment : 60
Time : 3 Hours	Internal Assessment : 20
Pass Marks : 35%	Practical : 20
Theory: 4 + Practical 2	Periods per week : 6

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-C

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

UNIT - I

Entrepreneur, Entrepreneurship and Enterprise : Concept and role in development characteristics of Entrepreneurs, Developments Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an Entrepreneur, Reinforcing Entrepreneurial Motivation and Competencies.

Creativity and innovation, problem solving, small scale industry (SSI) sector and its role in economic development : Economic, environment and small scale industries sector; Economic development through SSI, Role and contribution of SSI in domestic as well as international markets.

UNIT - II

Planning a small scale, enterprise, Schemes and assistance of support agencies ; Banks, DIC, SFC, TCO, KVIC representatives. WTO and its impact on SSI sector, Social responsibility of business.

Achieving motivation training, perceiving a business opportunity, Assessing project feasibility, preparing the preliminary project report (PPR).

Note : To provide practical exposure to the students, colleges arrange at least two lectures from successful entrepreneurs from industry.

Course Outcome: After the completion of this course students will learn about small scale enterprises, WTO and its impact. They will also understand the about the project feasibility and preparation of preliminary project report.

INSTRUCTIONS FOR PRACTICAL

Candidates are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th April and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

(2022-23, 2023-24 & 2024-25)

(B. A./B.COM.-III)

VOCATIONAL SUBJECTS
STREAM II : TAX PROCEDURE AND PRACTICE

BCOU3612T: ENTREPRENEURSHIP DEVELOPMENT

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

.SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks.

UNIT-I

Entrepreneur, Entrepreneurship and Enterprise : Concept and role in development characteristics of Entrepreneurs, Developing Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an Entrepreneur, Reinforcing Entrepreneurial Motivation and Competencies.

Creativity and innovation, problem solving, small scale industry (SSI) sector and its role in economic development : Economic environment and small scale industries sector; Economic development through SSI, Role and contribution of SSI in domestic as well as international markets.

UNIT-II

Planning a small scale enterprise, Schemes and assistance of support agencies: Banks, DIC, SFC, TCO, KVIC representatives, WTO and its impact on SSI sector, Social responsibility of business.

Achieving motivation training, perceiving a business opportunity, Assessing project feasibility, preparing the preliminary project report (PPR)

Note: To provide practical exposure to the students, colleges must arrange at least two lectures from successful entrepreneurs from industry.

Course Outcome: This course will help the students to know the about entrepreneur, entrepreneurship and types of enterprise, small scale industry sector and its role in economic development. They will also understand the about the project feasibility and preparation of preliminary project report.

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(2022-23, 2023-24 & 2024-25)

(B. A./B.COM.-III)

VOCATIONAL SUBJECTS

STREAM III : PRINCIPLES AND PRACTICE OF INSURANCE

BCOU3613T: ENTREPRENEURSHIP DEVELOPMENT

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

.SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT-I

Entrepreneur, Entrepreneurship and Enterprise: Concept and role in development, characteristics of Entrepreneurs, Developing Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an Entrepreneur, Reinforcing Entrepreneurial Motivation and Competencies.

Creativity and innovation, problem solving, small scale industry (SSI) sector and its role in economic development: Economic environment and small scale industries sector; Economic development through SSI, Role and contribution of SSI in domestic as well as international markets.

UNIT-II

Planning a small scale enterprise, Schemes and assistance of support agencies: Banks, DIC, SFC, TCO, KVIC representatives. WTO and its impact on SSI sector, Social responsibility of business.

Achieving motivation training, perceiving a business opportunity, Assessing project feasibility, preparing the preliminary project report (PPR).

Note : To provide practical exposure to the students, colleges must arrange at least two lectures from successful entrepeneurs from industry.

Course Outcome: This course will help the students to know the about entrepreneur, entrepreneurship and types of enterprise small scale industry sector and its role in economic development. They will also understand the about the project feasibility and preparation of preliminary project report.

R.S. Arora

(2022-23, 2023-24 & 2024-25)

(B. A./B.COM.-III)

VOCATIONAL SUBJECTS
STREAM IV : COMPUTER APPLICATIONS

BCOU3614T: OBJECT ORIENTED PROGRAMMING USING C++

Max Marks : 100	External Assessment : 60
Time : 3 Hours	Internal Assessment : 20
Pass Marks : 35%	Practical : 20
Theory: 4 + Practical 2	Periods per week : 6

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

.

SECTION-C

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

UNIT-I

Evolution of OOP

Procedure Oriented Programming, OOP Paradigm, Advantages and disadvantages of OOP over its predecessor paradigms.

Characteristics of Object Oriented Programming

Abstraction, Encapsulation, Data hiding, Inheritance, Polymorphism, Code Extensibility and Reusability, User defined Data Types.

Introduction to C++

Identifier, Keywords, Constants

Operators :

Uniary, Binary, Tertiary-Arithmetic, relational, logical, conditional and assigment, Size of operator, Operator precedence and associativity. Type conversion, Variable declaration, expressions, statements, manipulators, Input and Output statements, stream IO.

Program Flow Control- Conditional and Iterative statements breaking control statements.

Storage Classes:

Automatic, Static, Extern, Register,

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Inbuilt Data Structures

Arrays, Arrays as Character Strings, Multidimensional Array, Structures, Unions, Bit fields, Enumerations and User defined types.

Pointers : Pointer Operations, Pointer Arithmetic, Pointers and Arrays, Multiple indirections, Pointer to functions.

Functions

Prototyping, Definition and Call, Scope Rules, Parameter Passing by value, by address and by reference, Functions returning references, Const functions, recursion, function overloading, Default Arguments, Const arguments.

UNIT-II

Classes, Objects and Members:

Class Declaration and Class Definition, Defining member functions, Defining object, making functions, Members access control, Nested classes, this pointer.

Object as function arguments, array of objects, functions returning objects, const members and member functions.

Static data members and static member functions.

Friend functions and Friend classes.

Constructors :

Properties, types of constructors (Default, parameterized and copy), Dynamic constructors, multiple constructors in classes.

Destructors:

Properties, Virtual destructor, Destroying objects. Rules for constructors and destructors. Array of objects.

Dynamic memory allocation using new and delete operators.

Inheritance :

Defining derived classes, inheriting private members, single inheritance, types of derivation, function redefining, constructors in derived class.

Types of inheritance :

Single, Multiple, Multilevel and Hybird. Types of base classes: Direct, Indirect, Virtual, Abstact. Code Reusability.

Polymorphism : Methods of achieving polymorphic behaviour.

Operator overloading : Overloading binary operators, overloading unary operators, rules for operator overloading, operator overloading using friend function. Function overloading : early binding.

Polymorphism with pointers, virtual functions, late binding, pure virtual functions and abstract base class. Difference between function overloading, redefining and overriding.

Files and Streams:

Classes for file stream operation, opening and closing of files, stream state member functions, binary file operations, structures and file operations. classes and file operations, I/O with multiple objects, error handling, sequential and random access file processing.

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Course Outcome: This course will help the students to know the about Evolution of OOP, Characteristics of object oriented programming, introduction to C++, Operators and inbuilt data structure. They will also understand about the constructors, destructors, types of inheritance, polymorphism, operators overloading.

INSTRUCTIONS FOR THE PRACTICAL EXAMINATION

The students would be required to solve any one problem out of two set by the examiner based on the above syllabus.

The break-up of marks for the Practical will be as under:

(i)	Lab Record	05 Marks
(ii)	Viva-voce	05 Marks
(iii)	Program Development and Execution	10 Marks

REFERENCES

1. Herbert Schildt, The Complete Reference C++, 4th Edition, Tata McGraw-Hill, 2001.
2. Deitel and Deitel, C++ How to Program, 4th Edition, Pearson Education, 2001.
3. Robert Lafore, Object Oriented Programming in C++, 4th Edition Gaigotia Publications.
4. Bjarne Strautrup, The C++ Programming Language, Addition-Wesley Publication Co., 2001.
5. Stanley, B. Lippman, Jooee, Lajoic, C++ Primer Pearson Education, 2002.
6. E-Balaguruswamy, Object Oriented Programming with C++,4th Edition Tata McGraw-Hill 2001.
7. D. Ravichandran, Programming with C++ 2nd Edition, Tata McGraw-Hill Publishing Company Ltd.

(2022-23, 2023-24 & 2024-25)

B.COM.-III
STREAM-I : B. COM.
(WITH HONOURS IN ACCOUNTING)

BCOU3615T: E-COMMERCE-II

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

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SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

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SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT-I

Application in b2b: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier- oriented market place; buyer-oriented market place and intermediary-oriented market place; Benefits of b2b on procurement reengineering Just In Time delivery in b2b; in b2c; Internet-based EDI from traditional EDI integrating Ec with back-end information systems; Marketing issues in b2b.

UNIT-II

Application in Governance: EDI in Government; E-governance; E-governance applications of the internet; Concept of Governance to business, business-to-government and citizen to Governance; E-governance models; Private sector interface in e-governance.

Emerging Business Models; Retail model; Media model; Advisory model; Made-to-order manufacturing model; Do-it-yourself model; Information service model; Emerging hybrid model; Emerging models in India.

Course Outcome: After the completion of this course students will learn about application in b2b, architectural models of b2b, just in time delivery in b2b and marketing issues in b2b. They will also learn about e-governance, emerging business models and emerging hybrid models.

R.S.Arm

(2022-23, 2023-24 & 2024-25)

B.COM. - III
STREAM - II : B.COM.
(WITH HONOURS IN FINANCE)

BCOU3616T: PORTFOLIO MANAGEMENT

Time allowed : 3 hours
Pass Marks : 35%
Periods per week : 6

Max Marks: 100
Internal Assessment: 30
External Assessment: 70

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

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SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT-I

Portfolio Management : Concept, objectives and significance; Portfolio Theories: Markowitz model, Sharpe model. Capital Asset Pricing model, Two Factor Model, Multifactor Model, Arbitrage pricing theory.

UNIT-II

Determining Optimal Portfolio; Portfolio selection and international diversification, Risks in international investment; Techniques of portfolio revision: scope and formula plans. Portfolio Evaluation: Sharp Method, Jensen's method, Treynor's Method, Fama's Decomposition Method, SEBI guidelines for portfolio manages.

Course Outcome: After the completion of this course students will learn about portfolio management its different models like Markowitz sharpe capital asset pricing model and arbitrage pricing theory they will also learn about the risks involved in international investment and SEBI guidelines for portfolio management.

R.S.Arora

(2022-23, 2023-24 & 2024-25)

(Add on Course)

RISK MANAGEMENT AND INSURANCE

BCOU3617T: PRINCIPLES AND PRACTICE OF GENERAL INSURANCE-II

Max Marks : 100	External Assessment : 60
Time : 3 Hours	Internal Assessment : 20
Pass Marks : 35%	Practical : 20
Theory: 4 + Practical 2	Periods per week : 6

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-C

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

UNIT-I

Types of Liability Insurance Policy: Dwelling property losses,. Business interruption and related losses, Theft Insurance Contracts, Budgetary over, Auto Insurance, Medial Benefit Insurance, Dishonesty, Disappearance and destruction Insurance, Personal and Residential Insurance, Boiler Machinery Insurance, Commercial Enterprises and Industrial property Insurance.

UNIT-II

Adjustment of Losses and Claims Compensation : Nature of losses and their adjustment, Procedure of adjustment, Function of adjuster; Responsibilities of adjusters; Survey of losses, Procedure for preparing claims statements, Documents in use in claim settlement, requirements of the insured in the event of loss, apportionment and loss valuation, statutory control over liability insurance in India, Liability policies issued by the insurers.

Course Outcome: This course will help the students to know the about types of liability insurance policy, disappearance, destruction insurance and commercial enterprises and industrial property insurance. Further they will also learn about the adjustment of losses, claim compensation, apportionment, loss valuation and liability policy issued by the insurer.

INSTRUCTIONS FOR PRACTICAL

Candidates are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th April and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

(2022-23, 2023-24 & 2024-25)

(Add on Course)

OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

BCOU3618T SHORTHAND

Max Marks : 100
Time : 3 Hours
Pass Marks : 35%
Theory: 4 + Practical 2

External Assessment : 60
Internal Assessment : 20
Practical : 20
Periods per week : 6

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-C

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

UNIT-I

Introduction - Origin of Shorthand with particular emphasis on Petman Shorthand, definition and importance of stenography, qualities of a successful stenographer, writing techniques and materials.

Consonants: Definition, number, forms, classes, size, thickness directions and joining strokes.

Vowels, Dipthongs and Diphones:

Vowels - definition, number sounds, signs, places position of outlines, intervening vowels.
Introduction of upwards/downwards strokes in Stenography.
Dipthong - definition, names, Sings, placed a joined diphongs and triphones.
Diphones - definition, sings and application.
Use of Vowels - dipthongs and diphones in plural in Stenography.

UNIT-II

Grammalogues and Phraseography.
Grammalogues-definition of grammalogues and logogram, list of grammalogues, punctuation sings;
Phraseography- definition of phrase, how a phrase is written, qualities of good phraseogram, list of simple phrase.
Circles, loops and hooks:
Circles-size and direction, application, application in phraseography, attachment with straight and curved strokes, exception to the use of circle.

Loops: Size and Direction

R. S. Arora

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Course Outcome: This course will help the students to know the about origin of shorthand Consonants, Vowels, Diphthong, Diaphones and use of vowels. They will also learn about Grammalogues and phraseography, loops and hooks.

SHORTHAND PRACTICALS Max. Marks:20

1. Repeated Practice of Consonants, writing each consonant from the text material with particular attention to their formation, length, angle, size and direction;
2. Repeated practice of vowels, dipthongs, diphones and triphones by copying the text materials and other printed shorthand books and reading book and same.
3. Repeated Practice of grammalogues and phrases;
4. Repeated Practice on use of circles, loops and hook;
5. Transportaion from shorthand into longhand;
6. Dictation from unseen passage;
7. Variety of drills: shorthand from black-board, copying shorthand from black board, 'cold' note reading 'delayed' writing, students dictate to the class from shorthand book, two minutes speeches by students, reading printed shorthand matter.

INSTRUCTION FOR PRACTICAL EXAMINATION

There will be dictation of 5 mintues and the candidate shall be required to type in 20 minutes.

(Add on Course)

COMPUTERISED ACCOUNTING

BCOU3619T: DATA ANALYSIS FOR ACCOUNTING-II

Max Marks : 100
Time : 3 Hours
Pass Marks : 35%
Theory: 4 + Practical 2

External Assessment : 60
Internal Assessment : 20
Practical : 20
Periods per week : 6

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-C

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

UNIT-I

Applications of Electronic Spradsheet in generating accounting information, preparing Depreciation Schedule, Payroll Accounting and other such applications: Break Even Analysis, Economic Order Quantities Stock Levels, Sales Campaign Appraisal Model, Loan Repayments: Single period payment on principal and interest-relationship between NPER and RATE. Payment of interest only, payment of interest and principal Cumulative Payment over periods: Discounting cash flows : Present Values-PV-NPV, XNPV FUNCTION Future Values-FV Function FVSCHEDULE function, Rate of return for investment project-IRR, MIRIXIRR function.

UNIT-II

Securities functions: Coupon related functions e.g. COUPDAYBS, COUPDAYs', COUPDAYSNS, COUPNCD, COUPPCD. ec. Price Vs Yield & Interest calculations YIELD, PRICE, ACCRINT DISPRICEDISC, YIELDDISC, PRICEMAT, YIELDMAT, ACCRINTM functions. Pivot Tables: Introduction Creating Pivot Table in Excel 2010. subtotaling and Grouping Data in Pivot Tables. Add -Ins: introduction Add-Instinstalled with Excel, Other Add-ins.

Course Outcome: After the completion of this course students will learn about generating electronic spread sheet for accounting information, payroll accounting, and rate of return for investment project-IRR. They will also learn about securities function, Excel 2010.

INSTRUCTIONS FOR PRACTICAL

Candidates are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th April and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

(2022-23, 2023-24 & 2024-25)

(Add on Course)
TAX PRACTICE AND PROCEDURE

BCOU3620T: TAX PLANNING AND MANAGEMENT-II

Max Marks : 100	External Assessment : 60
Time : 3 Hours	Internal Assessment : 20
Pass Marks : 35%	Practical : 20
Theory: 4 + Practical 2	Periods per week : 6

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

SECTION-C

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

UNIT-I

Tax planning with reference to setting up of a new business: Location aspect, nature of business and forms of organisation.

Tax planning relating to capital structure decisions, dividend policy and bonus shares.

UNIT-II

Tax planning in respect of owner lease, sale of assets used for scientific research; make or buy decisions.

Tax provisions relating to free Trade Zone and SEZ; infrastructure and backward areas.

Course Outcome: This course will help the students to know about the tax planning for new business, tax planning relating to capital structure, dividend policy and bonus shares. Further they will understand about the tax planning relating to owner lease, tax provisions with regard to trade zone and SEZ.

INSTRUCTIONS FOR THE PRACTICAL

Candidates are required to prepare a project report on the topic covered in the above paper on the basis of field-work/project-work/training. The report will be submitted up 30th April and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

Under Graduate Level(For All Courses)(Combined Syllabus)

Punjabi Compulsory - Mudhala Gyan)

PART-III (SEMESTER-V&VI)

2019-20, 2020-21 ਅਤੇ 2021-22 ਸੈ਼ਸ਼ਨ ਲਈ

2022-23, 2023-24 ਅਤੇ 2024-25 ਸੈ਼ਸ਼ਨ ਲਈ

ਸਮੈਸਟਰ ਪੰਜਵਾਂ

ਕੁਲ ਅੰਕ : ~~100~~ 50

ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ ~~25~~ ਅੰਕ 15

ਬਾਹਰੀ ਪਰੀਖਿਆ: ~~75~~ ਅੰਕ 35

ਸਮਾਂ : 3 ਘੰਟੇ

ਵਿਸ਼ੇ ਵਿਚੋਂ ਪਾਸ ਹੋਣ ਲਈ ਅੰਕ : 35%

~~ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ ਵਿਚੋਂ ਪਾਸ ਹੋਣ ਲਈ ਅੰਕ : 09~~

~~ਬਾਹਰੀ ਪਰੀਖਿਆ ਵਿਚੋਂ ਪਾਸ ਹੋਣ ਲਈ ਅੰਕ : 26~~

(ਅਧਿਆਪਨ: 50 ਪੀਰੀਅਡ)

ਸਿਲੇਬਸ ਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

ਭਾਗ -ੳ

ਪੰਜਾਬੀ ਮੁੱਢਲਾ ਗਿਆਨ ਭਾਗ-III, ਸੰਪਾ. ਪ੍ਰੋ. ਲਖਵੀਰ ਸਿੰਘ, ਡਾ. ਸੁਰਜੀਤ ਸਿੰਘ, ਪ੍ਰੋ. ਬਲਬੀਰ ਸਿੰਘ

ਪਬਲੀਕੇਸ਼ਨ ਬਿਓਰੋ,ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ,ਪਟਿਆਲਾ।

ਪੰਜਾਬੀ ਮੁੱਢਲਾ ਗਿਆਨ ਭਾਗ-III ਦੇ **ਇੱਕ ਤੋਂ ਪੰਜ ਤੱਕ ਲੇਖ**।

ਭਾਗ -ਅ

I. ਲੇਖ (400 ਸ਼ਬਦ) ਵਾਤਾਵਰਣ, ਸਮਾਜਕ ਜਾਂ ਸਭਿਆਚਾਰਕ ਵਿਸ਼ੇ ਨਾਲ ਸਬੰਧਤ।

II.ਮੁਹਾਵਰੇ (ਉਪਰੋਕਤ ਪਾਠ ਪੁਸਤਕ ਵਿਚ ਦਰਜ)

ਭਾਗ -ਏ

ਉਪਰੋਕਤ ਪਾਠ ਪੁਸਤਕ ਵਿਚੋਂ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ। 15x2=30 ਅੰਕ

ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈੱਟਰ ਲਈ ਹਦਾਇਤਾਂ

1. ਸਾਰੇ ਸਿਲੇਬਸ ਵਿੱਚੋਂ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਪਾਠ ਪੁਸਤਕ ਵਿਚੋਂ ਕਿਸੇ ਲੇਖ ਦਾ ਵਿਸ਼ਾ/ਸੰਖੇਪ ਸਾਰ ਜਾਂ ਲੇਖ ਵਿੱਚੋਂ ਕੋਈ ਹੋਰ ਸਰਲ ਪ੍ਰਸ਼ਨ (ਪੰਜ ਵਿੱਚੋਂ ਦੋ) 2x3 = 6 ਅੰਕ
3. ਲੇਖ (ਵਾਤਾਵਰਣ,ਸਮਾਜਕ ਜਾਂ ਸਭਿਆਚਾਰਕ ਵਿਸ਼ੇ ਤੇ) (ਤਿੰਨ ਵਿੱਚੋਂ ਇੱਕ) 04 ਅੰਕ
4. ਪੰਜਾਬੀ ਮੁਢਲਾ ਗਿਆਨ ਪੁਸਤਕ ਵਿਚੋਂ 15 ਮੁਹਾਵਰੇ ਦੇ ਕੇ10 ਦੇ ਅਰਥ ਦੱਸ ਕੇ ਵਾਕਾਂ ਵਿੱਚ ਵਰਤਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ10x1 = 10 ਅੰਕ
5. ਪਾਠ ਪੁਸਤਕ ਤੇ ਆਧਾਰ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 15 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਵਿਦਿਆਰਥੀ ਨੇ ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ ਦੇਣੇ ਹੋਣਗੇ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 1 ਅੰਕ ਹੋਣਗੇ।

15x1 = ~~30~~ 15 ਅੰਕ

R.S. Bhatt

ਬੀ.ਏ/ਬੀ.ਐਸ.ਸੀ/ਬੀ.ਕਾਮ. ਭਾਗ ਤੀਜਾ ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ (ਮੁੱਢਲਾ ਗਿਆਨ) (ਸਮੈਸਟਰ)

2016-17, 2017-18 ਅਤੇ 2018-19 ਸੈਸ਼ਨ ਲਈ

2022-23, 2023-24, 2024-25

ਸਮੈਸਟਰ ਛੇਵਾਂ

ਕੁਲ ਅੰਕ :~~100~~ 50

ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ :~~25~~ ਅੰਕ 15

ਬਾਹਰੀ ਪਰੀਖਿਆ: ~~75~~ਅੰਕ 35

ਸਮਾਂ : 3 ਘੰਟੇ

ਵਿਸ਼ੇ ਵਿਚੋਂ ਪਾਸ ਹੋਣ ਲਈ ਅੰਕ : 35 %

~~ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ ਵਿਚੋਂ ਪਾਸ ਹੋਣ ਲਈ ਅੰਕ : 09~~

~~ਬਾਹਰੀ ਪਰੀਖਿਆ ਵਿਚੋਂ ਪਾਸ ਹੋਣ ਲਈ ਅੰਕ : 26~~

(ਅਧਿਆਪਨ: 50 ਪੀਰੀਅਡ)

ਸਿਲੇਬਸ ਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

ਭਾਗ -ੳ

ਪੰਜਾਬੀ ਮੁੱਢਲਾ ਗਿਆਨ ਭਾਗ-।।।, ਸੰਪਾ. ਪ੍ਰੋ. ਲਖਵੀਰ ਸਿੰਘ, ਡਾ. ਸੁਰਜੀਤ ਸਿੰਘ, ਪ੍ਰੋ. ਬਲਬੀਰ ਸਿੰਘ

ਪਬਲੀਕੇਸ਼ਨ ਬਿਓਰੋ,ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ,ਪਟਿਆਲਾ।

ਪੰਜਾਬੀ ਮੁੱਢਲਾ ਗਿਆਨ ਭਾਗ-।।। ਦੇ **ਛੇ ਤੋਂ ਦਸ ਤੱਕ ਲੇਖ।**

ਭਾਗ -ਅ

। ਚਿੱਠੀ-ਪੱਤਰ (ਨਿੱਜੀ ਜਾਂ ਕਾਰੋਬਾਰੀ)।

।। ਬਹੁਤੇ ਸ਼ਬਦਾਂ ਦੀ ਥਾਂ ਇੱਕ ਸ਼ਬਦ।(ਉਪਰੋਕਤ ਪਾਠ ਪੁਸਤਕ ਵਿਚੋਂ)

ਭਾਗ -ੲ

ਉਪਰੋਕਤ ਪਾਠ ਪੁਸਤਕ ਵਿਚੋਂਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ।

ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈੱਟਰ/ ਪ੍ਰੀਖਿਆਰਥੀ ਲਈ ਹਦਾਇਤਾਂ

1. ਸਾਰੇ ਸਿਲੇਬਸ ਵਿੱਚੋਂ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਪਾਠ ਪੁਸਤਕ ਵਿਚੋਂ ਕਿਸੇ ਲੇਖ ਦਾ ਵਿਸ਼ਾ/ਸੰਖੇਪ ਸਾਰ ਜਾਂ ਲੇਖ ਵਿੱਚੋਂ ਕੋਈ ਹੋਰ ਸਰਲ ਪ੍ਰਸ਼ਨ (ਪੰਜ ਵਿੱਚੋਂ ਦੋ) 2x3=6 ~~ਅੰਕ~~ m2
3. ਨਿੱਜੀ ਜਾਂ ਕਾਰੋਬਾਰੀ ਚਿੱਠੀ। (ਤਿੰਨ ਵਿੱਚੋਂ ਇੱਕ) 0~~1~~4 ਅੰਕ
4. ਪੰਜਾਬੀ ਮੁਢਲਾ ਗਿਆਨ ਭਾਗ iii ਪੁਸਤਕ ਵਿਚ ਦਰਜ ਬਹੁਤੇ ਸਬਦਾਂ ਦੀ ਥਾਂ ਇਕ ਸਬਦ। (~~1~~5ਵਿਚੋਂ ~~1~~0) ~~1~~0x1=~~1~~0 ਅੰਕ
5. ਪੰਜਾਬੀ ਮੁਢਲਾ ਗਿਆਨ ਭਾਗ iii ਪਾਠ ਪੁਸਤਕ ਤੇ ਆਧਾਰ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 15 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਵਿਦਿਆਰਥੀ ਨੇ ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ ਦੇਣੇ ਹੋਣਗੇ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ~~1~~ ਅੰਕ ਹੋਣਗੇ। 15x~~1~~=~~15~~ 15 m2

11/11/22

Head,
Deptt. of Commerce
Punjabi Univ, Patiala