

B.COM (HONS) (SEMESTER SYSTEM)

**P.G. Department of Commerce  
and Business Administration**

**SYLLABUS**

For

**BACHELOR IN COMMERCE**

**B.Com (Hons.)**

**(Semester: I-VI)**

**Session: 2018-19**



**ESTD. 1892**

**KHALSA COLLEGE, AMRITSAR**  
**(An Autonomous College)**

**SCHEME OF COURSES****2018-19****SEMESTER – I**

<b>COURSE NO.</b>	<b>COURSE TITLE</b>	<b>Theory</b>	<b>Internal assessment</b>	<b>Practical</b>	<b>Total marks</b>	<b>Page no.</b>	<b>Tutorial per week</b>
BCG - 101	English (Compulsory)	37	13	-	50		-
BCG – 102	Punjabi Compulsory/Basic Punjabi	37	13	-	50		-
BCG - 103	Financial Accounting	37	13	-	50		2
BCG - 104	Business Organization	37	13	-	50		-
BCG – 105	Business Communication	37	13	-	50		-
BCG - 106	Business Statistics	37	13	-	50		-
BCG - 107	Computer Fundamentals	27	13	10	50		-
DA-1	Drug Abuse: Problem, Management & Prevention						

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**SEMESTER – II**

<b>COURSE NO.</b>	<b>COURSE TITLE</b>	<b>Theory</b>	<b>Internal assessment</b>	<b>Practical</b>	<b>Total marks</b>	<b>Page no.</b>	<b>Tutorial per week</b>
BCG – 201	English (Compulsory)	37	13	-	50		-
BCG – 202	Punjabi Compulsory/Basic Punjabi	37	13	-	50		-
BCG – 203	Advanced Financial Accounting	27	13	10	50		2
BCG – 204	Commercial laws	37	13	-	50		-
BCG – 205	Business Economics	37	13	-	50		-
BCG – 206	Functional Management	37	13	-	50		2
BCG – 207	Seminar	-	-	-	50		-
BCG-208	PC Softwares In Business Applications	27	13	10	50		-
DA-2	Drug Abuse: Problem, Management & Prevention						

<b><i>Any one paper out of the following groups:</i></b>						
BCH-209	Banking and Financial System (Group I)	37	13			50
BCH-210	Production Management (Group II)	37	13	-		50
BCH-211	Principles and Practice of Life Insurance (Group III)	37	13	-		50
BCH-212	Management of International Business Operation (Group IV)	37	13	-		50

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**SEMESTER – III**

<b>COURSE NO.</b>	<b>COURSE TITLE</b>	<b>Theory</b>	<b>Internal assessment</b>	<b>Practical</b>	<b>Total marks</b>	<b>Page no.</b>	<b>Tutorial per week</b>
BCG – 301	English (Compulsory)	40	10	-	50		-
BCG – 302	Punjabi Compulsory/Basic Punjabi	40	10	-	50		-
BCG - 303	Corporate Accounting	40	10	-	50		2
BCG - 304	Corporate Laws	40	10	-	50		-
BCG - 305	Financial Market Operations	40	10	-	50		-
BCG - 306	International Business	40	10	-	50		-
BCG - 307	Entrepreneurship and Small Business	40	10	-	50		-
BCH - 308	Electronic Banking & Risk Management	40	10	-	50		-
ESL - 221	Environmental Studies- I	40	10	-	50 (qualifying)		-

**SEMESTER – IV**

<b>COURSE NO.</b>	<b>COURSE TITLE</b>	<b>Theory</b>	<b>Internal assessment</b>	<b>Practical</b>	<b>Total marks</b>	<b>Page no.</b>	<b>Tutorial per week</b>
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BCG - 401	English (Compulsory)	40	10	-	50		-
BCG - 402	Punjabi Compulsory/Basic Punjabi	40	10	-	50		-
BCG - 403	Cost Accounting	40	10	-	50		2
BCG - 404	Industrial Laws	40	10	-	50		-
BCG - 405	Insurance and Risk Management	40	10	-	50		-
BCG - 406	Indian Economy	40	10	-	50		-
BCG - 407	Seminar	-	-	-	50		-
BCH - 408	Accounting for Banking	40	10	-	50		-
ESL - 222	Environmental Studies - II	40	10	-	50 (qualifying)		-

**SEMESTER - V**

<b>COURSE NO.</b>	<b>COURSE TITLE</b>	<b>Theory</b>	<b>Internal assessment</b>	<b>Practical</b>	<b>Total marks</b>	<b>Page no.</b>	<b>Tutorial per week</b>
BCG -501	English (Compulsory)	40	10		50		-
BCG -502	Punjabi Compulsory/Basic Punjabi	40	10		50		-
BCG -503	Management Accounting and Financial Management	40	10		50		2
BCG -504	Goods and Service Tax	40	10		50		-
BCG -505	Operations Research	40	10		50		-
BCH-506	Seminar report based on practical training				50		

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	Specialisation Course1						
	Specialisation Course2						

**Group I: Accounting and Finance**

BCG - 511	Contemporary Accounting	40	10		50	
BCG - 512	Advanced Financial Management	40	10		50	

**Group II: Banking and Insurance**

BCG - 521	Banking Services Management	40	10		50	
BCG - 522	Insurance Services Management	40	10		50	

**Group III: Computer Applications & E-Business**

BCG - 531	Computer Based Accounting	40	10		50	
BCG - 532	E Commerce	40	10		50	

**SEMESTER – VI**

<b>COURSE NO.</b>	<b>COURSE TITLE</b>	<b>Theory</b>	<b>Internal assessment</b>	<b>Practical</b>	<b>Total marks</b>	<b>Page no.</b>	<b>Tutorial per week</b>
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BCG- 601	English (Compulsory)	40	10		50		-
BCG - 602	Punjabi Compulsory/Basic Punjabi	40	10		50		-
BCG - 603	Auditing	40	10		50		-
BCG - 604	Direct Tax Laws	40	10		50		2
BCG - 605	Corporate Governance	40	10		50		-
BCH-606	Bank Marketing	40	10		50		
<b>Any one of the groups each having two courses</b>							
	Specialisation Course1						
	Specialisation Course2						

**Group I: Accounting and Finance**

BCG - 611	Portfolio Management	40	10		50		
BCG - 612	Financial Services	40	10		50		

**Group II: Banking and Insurance:**

BCG - 621	Foreign Exchange Management	40	10		50		
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BCG - 622	Risk Management and Insurance	40	10		50	
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**Group III: Computer Applications & E-Business**

BCG - 631	Windows and Networking	40	10		50	
BCG - 632	E Marketing	40	10		50	



**BCG-101: ENGLISH (COMPULSORY)**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 37**

**Internal Assessment: 13**

**Texts Prescribed:**

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

**Course Contents :**

- 1) Stories at Sr.No. 1,2,3,5,6 from *Tales of Life*.
- 2) Essays at Sr.No. 1,2,3,5,6 from *Prose for Young Learners*.
- 3) Unit 1-18 from *Murphy's English Grammar*.

**Instructions for the Paper Setter and Distribution of Marks:**

The question paper will consist of three sections and distribution of marks will be as under:

**Section A: 10 Marks**

**Section B: 17 Marks**

**Section C: 10 Marks**

**Section–A**

1. **Twelve (12)** Questions on usage of grammar related to the prescribed units of *Murphy's English Grammar* will be set for the students to attempt **any Ten (10)** (1X10= 10 Marks)

**Section–B**

1. **EIGHT (8)** questions (four from each literary text) on theme, characterization, tone and style etc. will be set. The students will be required to attempt **any Four (4)** questions, choosing at least **TWO** from each prescribed text. The answer to each question should not exceed 15-20 sentences. (4X3=12 Marks)
2. The students will be required to write an **APPLICATION** to the head of an educational institution on the any **ONE** out of **TWO** Topics (1X5=5 Marks)

**Section–C**

1. **TWO** questions, one from each literary text, will be set for the students to answer any **ONE**. (1X5 = 5 Marks)
2. A question requiring the students to write a **Paragraph** on **ONE** of the **TWO** given topics. (1X5 = 5 marks)

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**BCG- 102: PUNJABI COMPULSORY**

**ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ : 3 ਘੰਟੇ

ਬਿਊਰੀ ਅੰਕ : 37

ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 13

ਕੁਲ ਅੰਕ: 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

1. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ ਅਤੇ ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ), ਕਵਿਤਾ ਭਾਗ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
2. **ਪੰਜਾਬ ਦੇ ਮਹਾਨ** ਕਲਾਕਾਰ (ਬਲਵੰਤ ਗਾਰਗੀ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
ਰੇਖਾ ਚਿੱਤਰ : ਕੇ. ਐਲ. ਸਹਿਗਲ, ਬੜੇ ਗੁਲਾਮ ਖਾਂ, ਸੋਭਾ ਸਿੰਘ, ਪ੍ਰਿਥਵੀਰਾਜ ਕਪੂਰ, ਭਾਈ ਸਮੁੰਦ ਸਿੰਘ।
3. **ਪੈਰੂਾ ਰਚਨਾ**
4. **ਪੈਰੂਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ**।
5. (ੳ) **ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਂਤ** : ਉਚਾਰਨ ਅੰਗ, ਉਚਾਰਨ ਸਥਾਨ ਤੇ ਵਿਧੀਆਂ, ਸਵਰ, ਵਿਅੰਜਨ, ਸੁਰ।  
(ਅ) **ਭਾਸ਼ਾ ਵੰਨਗੀਆਂ** : ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪ-ਭਾਸ਼ਾ ਦਾ ਅੰਤਰ, ਪੰਜਾਬੀ ਉਪਭਾਸ਼ਾਵਾਂ ਦੇ ਪਛਾਣ-ਚਿੰਨ੍ਹ।
6. **ਮਾਤ ਭਾਸ਼ਾ ਦਾ ਅਧਿਆਪਨ**  
(ੳ) ਪਹਿਲੀ ਭਾਸ਼ਾ ਦੇ ਤੌਰ ਉੱਤੇ  
(ਅ) ਦੂਜੀ ਭਾਸ਼ਾ ਦੇ ਤੌਰ ਉੱਤੇ

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਕਿਸੇ ਕਵਿਤਾ ਦਾ ਸਾਰ ਜਾਂ ਉਸਦਾ ਵਿਸ਼ਾ ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇੱਕ) **7 ਅੰਕ**
2. ਕਿਸੇ ਰੇਖਾ ਚਿੱਤਰ ਦਾ ਸਾਰ, ਉਸਦਾ ਵਿਸ਼ਾ ਵਸਤੂ, ਜਾਂ ਸ਼ਖਸੀਅਤ ਦੇ ਗੁਣ (ਦੋ ਵਿਚੋਂ ਇੱਕ) **7 ਅੰਕ**
3. ਪੈਰੂਾ ਰਚਨਾ : ਤਿੰਨ ਵਿਸ਼ਿਆਂ ਵਿਚੋਂ ਕਿਸੇ ਇੱਕ ਉੱਤੇ ਪੈਰੂਾ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇ। **4 ਅੰਕ**
4. ਪੈਰੂਾ ਦੇ ਕੇ ਉਸ ਬਾਰੇ ਚਾਰ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ **4 ਅੰਕ**
5. ਨੰਬਰ 5 ਉੱਤੇ ਦਿੱਤੀ ਵਿਆਕਰਣ ਦੇ ਆਧਾਰ 'ਤੇ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ **7 ਅੰਕ**
6. ਨੰਬਰ 6 ਵਿਚ ਮਾਤ ਭਾਸ਼ਾ ਦੇ ਪਹਿਲੀ ਭਾਸ਼ਾ ਅਤੇ ਦੂਜੀ ਭਾਸ਼ਾ ਵਜੋਂ ਅਧਿਆਪਨ, ਮਹੱਤਵ ਅਤੇ ਸਮੱਸਿਆਵਾਂ ਬਾਰੇ ਚਾਰ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਵਿਦਿਆਰਥੀ ਨੇ ਦੋ ਦਾ ਉੱਤਰ ਦੇਣਾ ਹੋਵੇਗਾ।

**(4×2)=8 ਅੰਕ**

**ਨੋਟ:** ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ 10 ਅੰਕਾਂ ਦੀ ਹੈ, ਜੋ ਕਾਲਜ ਵਲੋਂ ਨਿਰਧਾਰਿਤ ਦਿਸ਼ਾ ਨਿਰਦੇਸ਼ਾਂ ਅਨੁਸਾਰ ਇਨ੍ਹਾਂ ਅੰਕਾਂ ਤੋਂ ਵੱਖਰੀ ਹੋਵੇਗੀ। ਇਸ ਪੇਪਰ ਦੇ ਕੁਲ ਅੰਕ 40+10 = 50 ਹਨ।

**BCG-102: BASIC PUNJABI**

**ਮੁੱਢਲੀ ਪੰਜਾਬੀ**

(In Lieu of Compulsory Punjabi)

ਸਮਾਂ : 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ: 50

ਥਿਊਰੀ ਅੰਕ : 37

ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ :

13

1. **ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਤੇ ਗੁਰਮੁਖੀ ਲਿਪੀ**

ੳ) ਨਾਮਕਰਣ ਤੇ ਸੰਖੇਪ ਜਾਣ ਪਛਾਣ : ਗੁਰਮੁਖੀ ਵਰਣਮਾਲਾ, ਅੱਖਰ ਕ੍ਰਮ, ਸਵਰ ਵਾਹਕ (ੳ ਅ ਏ), ਲਗਾਂ ਮਾਤਰਾਂ, ਪੈਰ ਵਿਚ ਬਿੰਦੀ ਵਾਲੇ ਵਰਣ, ਪੈਰ ਵਿਚ ਪੈਣ ਵਾਲੇ ਵਰਣ, ਬਿੰਦੀ, ਟਿੱਪੀ, ਅੱਧਕ।

ਅ) ਸਿਖਲਾਈ ਤੇ ਅਭਿਆਸ

**12 ਅੰਕ**

2. **ਗੁਰਮੁਖੀ, ਆਰਥੋਗ੍ਰਾਫੀ ਅਤੇ ਉਚਾਰਨ** : ਸਵਰ, ਵਿਅੰਜਨ : ਮੁੱਢਲੀ ਜਾਣ-ਪਛਾਣ ਅਤੇ ਉਚਾਰਣ, ਮੁਹਾਰਨੀ, ਲਗਾਂ ਮਾਤਰਾਂ ਦੀ ਪਛਾਣ ।

**10 ਅੰਕ**

3. **ਪੰਜਾਬੀ ਸ਼ਬਦ ਜੋੜ** : ਮੁਕਤਾ (ਦੋ ਅੱਖਰਾਂ ਵਾਲੇ ਸ਼ਬਦ, ਤਿੰਨ ਅੱਖਰਾਂ ਵਾਲੇ ਸ਼ਬਦ), ਸਿਹਾਰੀ ਵਾਲੇ ਸ਼ਬਦ, ਬਿਹਾਰੀ ਵਾਲੇ ਸ਼ਬਦ, ਔਂਕੜ ਵਾਲੇ ਸ਼ਬਦ, ਦੁਲੈਂਕੜ ਵਾਲੇ ਸ਼ਬਦ, ਲਾਂ ਵਾਲੇ ਸ਼ਬਦ, ਦੁਲਾਵਾਂ ਵਾਲੇ ਸ਼ਬਦ, ਹੋੜੇ ਵਾਲੇ ਸ਼ਬਦ, ਕਨੌੜੇ ਵਾਲੇ ਸ਼ਬਦ, ਲਗਾਂਖਰ (ਟਿੱਪੀ, ਬਿੰਦੀ, ਅੱਧਕ) ਵਾਲੇ ਸ਼ਬਦ, ਸ਼ੁੱਧ-ਅਸ਼ੁੱਧ।

**15 ਅੰਕ**

**ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਪਹਿਲੇ ਭਾਗ ਵਿਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਤਿੰਨ ਪ੍ਰਸ਼ਨਾਂ ਦਾ ਉੱਤਰ ਦੇਣਾ ਲਾਜ਼ਮੀ ਹੈ। ਹਰ ਪ੍ਰਸ਼ਨ ਦੇ ਚਾਰ-ਚਾਰ ਅੰਕ ਹਨ। **(4+4+4) 12 ਅੰਕ**

2. ਭਾਗ ਦੂਸਰਾ ਵਿਚੋਂ ਦੋ-ਦੋ ਨੰਬਰ ਦੇ ਪੰਜ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਸਾਰੇ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹਨ। **10 ਅੰਕ**

3. ਭਾਗ ਤੀਸਰਾ ਵਿਚੋਂ ਤਿੰਨ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਜਿਨ੍ਹਾਂ ਦੇ ਪੰਜ-ਪੰਜ ਅੰਕ ਹਨ। **15 ਅੰਕ**

**BCG-103: FINANCIAL ACCOUNTING**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 37**

**Internal Assessment: 13**

**Note: 1. The question paper covering the entire course shall be divided into three sections.**

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

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 9 questions. Each question will carry one mark; the total weightage being 9 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of this section shall be 14 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of the section shall be 14 marks

**Part – I**

**Introduction** - Nature of financial Accounting, Scope, Objectives, limitations, Accounting concepts and conventions

**Conceptual Frame Work** for preparation and presentation of financial statements, Capital, Revenue and Deferred revenue expenditure, Capital and revenue receipts, Final Accounts of Sole Proprietor

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

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

**Part-II**

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

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

**Branch Accounts**- Features ,Objectives, Types of branches –Dependent branches– Debtors System, Stock and Debtors System, Final Accounts System, Wholesale Branch System, Independent branches –Features, Preparation of Consolidated Profit and Loss Account and Balance Sheet, Foreign Branches.

**Suggested Readings:**

B.COM (HONS) (SEMESTER SYSTEM)

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

**Note: Latest edition of suggested books may be considered.**

**BCG-104: BUSINESS ORGANISATION**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :37**

**Internal Assessment : 13**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 9 questions. Each question will carry one mark; the total weightage being 9 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of this section shall be 14 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of the section shall be 14 marks

**Part – I**

**Business:** Meaning and types, profession - meaning and importance of business organization.

Social Responsibilities of Business, Business Ethics.

**Forum of Business organization-**Sole trader, Partnership,Joint Hindu family, Joint stock companies, Co-operative societies, Public utilities and Public enterprises.

Public Sector vs. Private sector

**Part – II**

**Location of industry-** Factors influencing location, Size of industry, Optimum firm, Advantages of largescale operation, limitation of small scale operation,Industrial estates, District Industries Centres.

**Stock Exchange–** Function, Types, Working, Regulation of Stock Exchange in India. Business Combination - Causes, Types, Effects of Combination in India.

**Role of Chamber of commerce -** Function ,Objectives, Working in India.

**Suggested Readings:**

1. Bhusan, Y.K. “*Fundamentals of Business Organisation and Management*”, 1980, Sultan Chand & Sons, New Delhi.

2. Tulsian, P.C. and Pandey V., “*Business Organisation and Management*”, 2009, Pearson Education, New Delhi
3. Talloo, T.J., “*Business Organisation and Management*”, 2008, Tata McGraw Hill Company, New Delhi
4. Basu, C.R., “*Business Organisation and Management*”, 2010, Tata McGraw Hill Company, New Delhi
5. Singla, R.K., “*Business Organisation & Management*”, 2011, VK (India) Enterprises, New Delhi.

**Note: Latest edition of suggested books may be considered.**

**BCG-105: BUSINESS COMMUNICATION**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :37**

**Internal Assessment : 13**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 9 questions. Each question will carry one mark; the total weightage being 9 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of this section shall be 14 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of the section shall be 14 marks

**Part – I**

**Business Communication** – Meaning & Importance, Communication Purpose, Process, Elements, Barriers to Communication and Conditions for Successful Communication. Forms of Communication, Basic Models of Communication, 7C's of Effective Business Communication.

**Organizational Communication:** Importance of Communication in Management, Formal and Informal Communication, Internal and external communication Presentation Skills: Presentation on any Chosen Topic, Oral Presentations, Principles of Oral Presentations, Factors affecting presentations.

**Business Etiquette:** Understanding Etiquette, Cross-Cultural Etiquette, Business manners. Business to Business Etiquette.

**Part – II**



**Internal Correspondence:** Memos, Circulars, Notices, Office Orders

**Correspondence with banks-** Regarding overdrafts, Cash credits, Loans; Drafting of sales letters, Circulars, Preparation of sales reports.

**Customers' Correspondence-** Complaints, Regarding dues, follow up letters

**Secretarial Correspondence:** Correspondence with shareholders, debenture holders regarding dividend, interest, transfer-transmission. Communicating with statutory authorities and bodies like Stock exchange, RBI, SEBI Preparation of Resume, Job application, Drafting of interview letters, Call letters, Final appointment orders.

**Suggested Readings:**

1. Taylor, S. and Chandra, V., "*Communication for Business: A Practical Approach*", Fourth Edition, 2011, Pearson Education.
2. Bovee, C. and Thill, J., "*Business Communication Today*", 2011, Prentice Hall.
3. Sethi, A and Adhikari, B. "*Business Communication*", 2009, McGraw Hill Education.
4. Kaul, A., "*Business Communication*", 2004, Prentice Hall of India, New Delhi.
5. Dulek, R. and Fielden, J., "*Principles of Business Communication*", 1990, Macmillan Publishing Co., New York.
6. Sharma, R.C. & Mohan, K.: "*Business Communication & Report Writing*", 4/e, 2010, Tata McGraw Hill Pvt Ltd, New Delhi.
7. Ramesh, M.S. & C. Pattanashetti, "*Effective Business English and Communication*", New Delhi, Published by G.S. Sharma, Prop. R. Chand & Co.
8. Majumdar, M., "*Commercial Correspondence*", 11<sup>th</sup> Edition, Bookland, Calcutta.
9. Rai, U. & Rai, S.M., "*Commercial Correspondence and Report Writing*", 2009, Himalaya Publishing House, New Delhi
10. Pal, R. & Korlahalli, J.S., "*Essentials of Business Communication*", 2008, Sultan Chand & Sons, New Delhi.

**Note: Latest edition of suggested books may be considered.**

**BCG-106: BUSINESS STATISTICS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 37**

**Internal Assessment: 13**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 9 questions. Each question will carry one mark; the total weightage being 9 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of this section shall be 14 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of the section shall be 14 marks.

**Part - I**

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

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

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

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

**Part - II**

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

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

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

**Suggested Readings:**

1. *Levin, Richard and David S. Rubin. "Statistics for Management". 7<sup>th</sup> Edition, rentice Hall of India, New Delhi.*
2. *Chandan, J.S., "Statistics for Business and Economics", 1st Edition, (1998), Vikas Publishing House Pvt. Ltd.*
3. *Render, B. and Stair, R. M. Jr., "Quantitative Analysis for Management", 7<sup>th</sup> Edition, Prentice-Hall of India, New Delhi.*
4. *Gupta C B, Gupta V, "An Introduction to Statistical Methods", 23rd Edition (1995), Vikas Publications.*
5. *Siegel, Andrew F, Practical Business Statistics. International Edition, 5<sup>th</sup> Edition (2001), McGraw Hill Irwin.*
6. *Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., "Business Statistics: A First Course", 4<sup>th</sup> Edition (2008), Pearson Education.*

**Note: Latest edition of suggested books may be considered.**

**BCG-107 COMPUTER FUNDAMENTALS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 27**

**Practical: 10**

**Internal Assessment: 13**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 7 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 7 questions. Each question will carry one mark; the total weightage being 7 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 5 marks. The total weightage of this section shall be 10 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 5 marks. The total weightage of the section shall be 10 marks.

**Part – I**

Introduction to Computer, General Features of Computers, History and Generations of Computer, Block Diagram of Computer, Classification of Computer (Functional, Size and Capacity point of view), Computer Applications - Data Processing, Information Processing, Commercial, Office Automation, Industry and Engineering, Healthcare, Education, Graphics and Multimedia.

Computer Memory: Primary and Secondary memory, Secondary storage devices - Magnetic and Optical media.

Input Devices (Keyboard, Mouse, Joystick, Light pen, Touch pad, Web Cam, Microphone, Scanner – OCR, OMR, MICR.

Output Devices – VDU, Printer, Plotter, Speaker, Multimedia Projector. Communication Devices – Modem/Router.

**Part - II**

Computer Hardware and Software, Types of Software (System, Application and Service Software), Translator Basics (Compiler, Interpreter and Assembler), Computer Language - High Level Language, Assembly Language and Machine Language.

Operating System - Basic Functions and Types of Operating System. Basics of Window (Desktop, Taskbar, Start Menu, Folder and Sub-Folder (Creation, rename and delete), Shortcut (Creation, rename and delete), Recycle bin, Control Panel, Window Explorer, To add and delete Applications and Printer, Accessories.

**Practical: Practical be based on the Practical part of the Syllabus.**

**Suggested Readings:**

1. Hunt, R., J. Shelley, *Computers and Commonsense*, Prentice Hall of India.
2. Sinha, Pradeep K. and Preeti Sinha, *Foundation of Computing*, BPB Publication.
3. Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.
4. Leon A. & Leon M., *Introduction to Computers*, Leon Vikas Publications.
5. Leon, *Fundamentals of Information Technology*, Vikas Publications.
6. Kakkar D.N., Goyal R., *Computer Applications in Management*, New Age.
7. Basandra S.K., *Computers Today*, Galgotia.

**Note: Latest edition of suggested books may be considered.**

**DA1- Drug Abuse: Problem, Management and Prevention**  
**PROBLEM OF DRUG ABUSE**  
**(Compulsory for all Under Graduate Classes)**

Time: 3 Hours

Theory: 37  
Internal Assessment: 13  
Max. Marks: 50

**Instructions for the Paper Setters:**

Section–A: (09 Marks): It will consist of five short answer type questions. Candidates will be required to attempt three questions, each question carrying 03 marks. Answer to any of the questions should not exceed two pages.

Section–B: (16 Marks) It will consist of four essay type questions. Candidates will be required to attempt two questions, each question carrying 08 marks. Answer to any of the questions should not exceed four pages.

Section–C: (12 Marks) It will consist of two questions. Candidate will be required to attempt one question only. Answer to the question should not exceed 5 pages

**UNIT-I**

Meaning of Drug Abuse

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

**UNIT-II**

□ Consequences of Drug Abuse for:

Individual : Education, Employment, Income.

Family : Violence.

Society : Crime.

Nation : Law and Order problem.

**UNIT-III**

□ **Management of Drug Abuse**

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

**UNIT-IV**

□ Psychiatric Management: Counselling, Behavioural and Cognitive therapy.

□ Social Management: Family, Group therapy and Environmental Intervention.

**References:**

1. Ahuja, Ram (2003), Social Problems in India, Rawat Publication, Jaipur.
2. Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
3. Inciardi, J.A. 1981. The Drug Crime Connection. Beverly Hills: Sage Publications. 23
4. Kapoor. T. (1985) Drug epidemic among Indian Youth, New Delhi: Mittal Pub.
5. Modi, Ishwar and Modi, Shalini (1997) Drugs: Addiction and Prevention, Jaipur: Rawat Publication.
6. National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical

B.COM (HONS) (SEMESTER SYSTEM)

Epidemiological Unit, All India Institute of Medical Sciences, 2004.

7. Sain, Bhim 1991, Drug Addiction Alcoholism, Smoking obscenity New Delhi: Mittal Publications.

8. Sandhu, Ranvinder Singh, 2009, Drug Addiction in Punjab: A Sociological Study. Amritsar: Guru Nanak Dev University.

9. Singh, Chandra Paul 2000. Alcohol and Dependence among Industrial Workers: Delhi: Shipra. 10.

Sussman, S and Ames, S.L. (2008). Drug Abuse: Concepts, Prevention and Cessation, Cambridge University Press.

11. World Drug Report 2010, United Nations office of Drug and Crime.

12. World Drug Report 2011, United Nations office of Drug and Crime.

**BCG-201: ENGLISH (COMPULSORY)**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 37**

**Internal Assessment: 13**

**Texts Prescribed:**

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

**Course Contents**

- 1) Stories at Sr.No.7,9,10,11,12 from *Tales of Life*.
- 2) Essays at Sr.No.7,8,9,10,11 from *Prose for Young Learners*.
- 3) Unit 19-25, 72-81 from *Murphy's English Grammar*.

**Division of Marks:**

**Instructions for the Paper Setter and Distribution of Marks:**

The question paper will consist of three sections and distribution of marks will be as under:

Section A: 10 Marks

Section B: 17 Marks

Section C: 10 Marks

**Section–A**

1. **Twelve ( 12)** Questions on usage of grammar related to the prescribed units of *Murphy's English Grammar* will be set for the students to attempt **any Ten (10)** (1X10= 10 Marks)

**Section–B**

1. **EIGHT (8)** questions (four from each literary text) on theme, characterization, tone and style etc. will be set. The students will be required to attempt **any Four** questions, choosing at least TWO from each prescribed text. The answer to each question should not exceed 15-20 sentences. (4X3=12 Marks)
2. The students will be required to write a **Personal Letter** on ONE of the TWO situations/ issues provided in the question paper. (1X5= 5 Marks)

**Section–C**

1. **Two** questions, one from each literary text, will be set. The students will be required to answer any one. (1X5=5 Marks)
2. The students will be required to answer **Five** questions from the **Comprehension of Passage** set from the book *Prose for Young Learners* .

(5X1=5 Marks)



**BCG-202: PUNJABI COMPULSORY**  
**ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ : 3 ਘੰਟੇ

ਥਿਊਰੀ ਅੰਕ : 37  
ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 13  
ਕੁਲ ਅੰਕ : 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

1. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ ਅਤੇ ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ), ਕਹਾਣੀ ਭਾਗ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
2. **ਪੰਜਾਬ ਦੇ ਮਹਾਨ** ਕਲਾਕਾਰ (ਬਲਵੰਤ ਗਾਰਗੀ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
ਰੇਖਾ ਚਿੱਤਰ : ਸਤੀਸ਼ ਗੁਜਰਾਲ, ਗੁਰਚਰਨ ਸਿੰਘ, ਠਾਕੁਰ ਸਿੰਘ, ਬਲਰਾਜ ਸਾਹਨੀ, ਸੁਰਿੰਦਰ ਕੌਰ।
3. **ਸ਼ਬਦ-ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ** : ਪਰਿਭਾਸ਼ਾ, ਮੁਢਲੇ ਸੰਕਲਪ।
4. **ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ**
5. **ਪੈਰ੍ਰਾ ਰਚਨਾ**
6. **ਪੈਰ੍ਰਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ**
7. **ਮੁਹਾਵਰੇ ਅਤੇ ਅਖਾਣ**

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਕਿਸੇ ਕਹਾਣੀ ਦਾ ਸਾਰ ਜਾਂ ਉਸਦਾ ਵਿਸ਼ਾ ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇੱਕ) (7 ਅੰਕ)
  2. ਰੇਖਾ ਚਿੱਤਰ : ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਸ਼ਖ਼ਸੀਅਤ ਦੇ ਗੁਣ (7 ਅੰਕ)
  3. ਯੂਨਿਟ 3-4 ਨੰਬਰ ਉੱਤੇ ਦਿੱਤੀ ਵਿਆਕਰਣ ਦੇ ਆਧਾਰ ਤੇ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ (7 ਅੰਕ)
  5. ਪੈਰ੍ਰਾ ਰਚਨਾ : ਤਿੰਨ ਵਿਸ਼ਿਆਂ ਵਿਚੋਂ ਕਿਸੇ ਇੱਕ ਉੱਤੇ ਪੈਰ੍ਰਾ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇ। (4 ਅੰਕ)
  6. ਪੈਰ੍ਰਾ ਦੇ ਕੇ ਉਸ ਬਾਰੇ ਚਾਰ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ (4 ਅੰਕ)
  7. ਨੰਬਰ 7 ਵਿਚ ਅੱਠ ਅਖਾਣ ਅਤੇ ਅੱਠ ਮੁਹਾਵਰੇ ਪੁੱਛੇ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਵਿਦਿਆਰਥੀ ਨੇ ਚਾਰ-ਚਾਰ ਨੂੰ ਵਾਕਾਂ ਵਿਚ ਵਰਤ ਕੇ ਅਰਥ ਸਪੱਸ਼ਟ ਕਰਨੇ ਹੋਣਗੇ। (4+4 = 8 ਅੰਕ)
- ਨੋਟ:** ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ 10 ਅੰਕਾਂ ਦੀ ਹੈ, ਜੋ ਕਾਲਜ ਵਲੋਂ ਨਿਰਧਾਰਿਤ ਦਿਸ਼ਾ ਨਿਰਦੇਸ਼ਾਂ ਅਨੁਸਾਰ ਇਨ੍ਹਾਂ ਅੰਕਾਂ ਤੋਂ ਵੱਖਰੀ ਹੋਵੇਗੀ। ਇਸ ਪੇਪਰ ਦੇ ਕੁਲ ਅੰਕ 40+10 = 50 ਹਨ।

**BCG-202 BASIC PUNJABI**  
**ਮੁੱਢਲੀ ਪੰਜਾਬੀ**

(In Lieu of Compulsory Punjab)

ਸਮਾਂ : 3 ਘੰਟੇ

ਥਿਊਰੀ ਅੰਕ : 37  
ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 13  
ਕੁਲ ਅੰਕ : 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

1. **ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ** : ਧਾਤੂ, ਵਧੇਤਰ (ਅਗੇਤਰ, ਮਧੇਤਰ, ਪਿਛੇਤਰ), ਪੰਜਾਬੀ ਕੋਸ਼ਗਤ ਸ਼ਬਦ ਅਤੇ ਵਿਆਕਰਣਿਕ ਸ਼ਬਦ **12 ਅੰਕ**
2. **ਪੰਜਾਬੀ ਸ਼ਬਦ ਪ੍ਰਕਾਰ** :  
ੳ) ਸੰਯੁਕਤ ਸ਼ਬਦ, ਸਮਾਸੀ ਸ਼ਬਦ, ਦੋਜਾਤੀ ਸ਼ਬਦ, ਦੋਹਰੇ/ਦੁਹਰੁਕਤੀ ਸ਼ਬਦ ਅਤੇ ਮਿਸ਼ਰਤ ਸ਼ਬਦ  
ਅ) ਸਿਖਲਾਈ ਤੇ ਅਭਿਆਸ **10 ਅੰਕ**
3. **ਪੰਜਾਬੀ ਸ਼ਬਦ ਰਚਨਾ** :  
ੳ) ਇੱਕ-ਵਚਨ ਬਹੁ-ਵਚਨ, ਲਿੰਗ-ਪੁਲਿੰਗ, ਬਹੁ-ਅਰਥਕ ਸ਼ਬਦ, ਸਮਾਨ-ਅਰਥਕ ਸ਼ਬਦ, ਬਹੁਤੇ ਸ਼ਬਦਾਂ ਲਈ ਇੱਕ ਸ਼ਬਦ, ਸ਼ਬਦ ਜੋੜ, ਵਿਰੋਧਆਰਥਕ ਸ਼ਬਦ  
ਅ) ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ : ਖਾਣ-ਪੀਣ, ਸਾਕਾਦਾਰੀ, ਰੁੱਤਾਂ, ਮਹੀਨਿਆਂ, ਗਿਣਤੀ, ਮੌਸਮ, ਮਾਰਕੀਟ/ਬਾਜ਼ਾਰ, ਵਪਾਰ, ਧੰਦਿਆਂ ਨਾਲ ਸੰਬੰਧਿਤ। **10+5=15 ਅੰਕ**

**ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਭਾਗ ਪਹਿਲਾਂ ਵਿਚੋਂ ਚਾਰ ਪ੍ਰਸ਼ਨ ਪੁਛੇ ਜਾਣਗੇ ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਤਿੰਨ ਪ੍ਰਸ਼ਨਾਂ ਦਾ ਉੱਤਰ ਦੇਣਾ ਲਾਜ਼ਮੀ ਹਨ। ਹਰ ਪ੍ਰਸ਼ਨ ਦੇ ਚਾਰ-ਚਾਰ ਨੰਬਰ ਹਨ। **(4+4+4) 12 ਅੰਕ**
2. ਭਾਗ ਦੂਸਰਾ ਵਿਚੋਂ ਦੋ-ਦੋ ਨੰਬਰ ਦੇ ਪੰਜ ਪ੍ਰਸ਼ਨ ਪੁਛੇ ਜਾਣਗੇ। ਸਾਰੇ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹਨ। **10 ਅੰਕ**
3. ਭਾਗ ਤੀਸਰਾ ਦੇ (ੳ) ਭਾਗ ਵਿਚੋਂ ਦੋ ਸਵਾਲ ਅਤੇ (ਅ) ਭਾਗ ਵਿਚੋਂ ਇੱਕ ਸਵਾਲ ਪੁਛਿਆ ਜਾਵੇਗਾ। ਹਰ ਪ੍ਰਸ਼ਨ ਦੇ ਪੰਜ-ਪੰਜ ਅੰਕ ਹਨ। **10+5=15 ਅੰਕ**

**ਨੋਟ:** ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ 13 ਅੰਕਾਂ ਦੀ ਹੈ, ਜੋ ਕਾਲਜ ਵਲੋਂ ਨਿਰਧਾਰਿਤ ਦਿਸ਼ਾ ਨਿਰਦੇਸ਼ਾਂ ਅਨੁਸਾਰ ਇਨ੍ਹਾਂ ਅੰਕਾਂ ਤੋਂ ਵੱਖਰੀ ਹੋਵੇਗੀ। ਇਸ ਪੇਪਰ ਦੇ ਕੁਲ ਅੰਕ 37+13 = 50 ਹਨ।

**BCG-203: ADVANCED FINANCIAL ACCOUNTING**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :37**

**Internal Assessment : 13**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 9 questions. Each question will carry one mark; the total weightage being 9 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of this section shall be 14 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of the section shall be 14 marks.

**Part - I**

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

Provisions and Reserves: Reserve Fund, Different Types of Provisions and Reserves.

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

Instalment Purchase System: Difference between Hire purchase and Instalment Purchase Systems , Accounting Treatment in the books of Purchaser and Vendor.

**Part – II**

**Accounting of Non-Profit Organizations:** Non-Profit Entities: Features of Non - Profit Entities, Accounting process, Preparation of summaries, Receipts and Payments Account: Meaning and special features, Procedure for preparation, Uses and limitations.

Income and Expenditure Account: Features, Procedure for preparation, Preparation of Balance Sheet

**Partnership Accounts:** Accounting Treatment of Admission, Retirement, Death of a partner and Dissolution of Firm (including piecemeal distribution and sale of a firm to a company).

**Tally(Practical)** Latest Version

**Suggested Readings:**

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., “*Advanced Accountancy*”, Vol. I & II, 2008, S Chand & Co, New Delhi
2. Gupta, R. L. & Radheswamy, M., “*Advanced Accountancy*” Vol. I & II, 2009, S Chand & Co, New Delhi
3. Maheshwari, S.N. & Maheshwari, V.L., “*Advanced Accountancy*” Vol. I & II, 2009, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Sehgal, A. & Sehgal, D., “*Advanced Accountancy*” Vol. I & II, Taxmann Publication Pvt. Ltd, New Delhi.
5. Porwal, L.S., “*Accounting Theory*”, 2001, Tata Mcgraw Hill Publishing Co. Ltd., New Delhi.
6. Sinha, G., “*Accounting Theory & Management Accounting*”, 2009, PHI Learning Pvt. Ltd., New Delhi,
7. Banerjee, B., “*Regulation of Corporate Accounting & Reporting in India*”, 2002, World Press Calcutta Private Limited, Calcutta.

**Note: Latest edition of suggested books may be considered.**

**BCG-204: COMMERCIAL LAWS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :37**

**Internal Assessment : 13**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 9 questions. Each question will carry one mark; the total weightage being 9 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of this section shall be 14 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of the section shall be 14 marks.

**Part - I**

**The Indian Contract Act, 1872**

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

Breach of Contracts and its Remedies. Contract of Indemnity and Guarantee

Contract of Bailment & Pledge, Contract of Agency

**Right to Information Act** – RTI meaning, preamble & objectives, provisions of RTI, RTI in India.

**Part - II**

**The Sale of Goods Act, 1930**

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

**The Limited Liability Partnership Act, 2008**

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners and Designated Partners, Incorporation Document,

B.COM (HONS) (SEMESTER SYSTEM)

Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners, Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion to LLP, Winding Up and Dissolution.

**Suggested Readings:**

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

**Note: Latest edition of suggested books may be considered.**

**BCG-205: BUSINESS ECONOMICS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :37**

**Internal Assessment : 13**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 9 questions. Each question will carry one mark; the total weightage being 9 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of this section shall be 14 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of the section shall be 14 marks.

**Part – I**

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

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

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

**Theory of Production:** Law of variable proportions and Law of returns to scale. Short and Long run cost curves, Traditional and Modern Theory of Costs.

**Part – II**

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

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

**Monopoly:** Meaning, features, price and output determination under monopoly.

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

**National Income:** Definition and Importance of National Income. Gross and Net Domestic Product; Personal Income and Disposable Income. Measurement of National Income:

Income, Output and Expenditure Method, Problems in measurement of National Income particularly in underdeveloped countries.

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

**Suggested Readings:**

1. Maheswari & Varshney, *Managerial Economics*, S. Chand & Co., New Delhi.
2. Koutsoyiannis A., “*Modern Micro Economics*”, 2nd edition, MacMillan House, New Delhi.
3. Dwivedi, D.N., “*Managerial Economics*”, 7th Edition, Vikas Publication.
4. Ahuja, H. L., “*Modern Micro Economics*”, (2009), Sultan Chand and Co., New Delhi.
5. Willimson, S. D., “*Macroeconomics*”, 4th Edition (2010), Pearson Publication.
6. Froyen, R., “*Macroeconomics*”, 9th Edition (2008), Pearson Publication.
7. Hirschey, M. “*Fundamental of Managerial Economics*”, 9th Edition (2009), South Western Cengage Learning.

**Note: Latest edition of suggested books may be considered.**



**BCG-206: FUNCTIONAL MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :37**

**Internal Assessment : 13**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 9 questions. Each question will carry one mark; the total weightage being 9 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of this section shall be 14 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of the section shall be 14 marks.

**Part – I**

**Management:** Introduction, Meaning, nature and characteristics of Management, Scope and functional areas of management, Management as a science, art or profession, Management & Administration, Principles of management, Evolution of Management.

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

**Part – II**

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

**Strategic Management:** Meaning, Need, Importance, Process and Role of C.E.O. (Chief Executive Officer) in Strategic Management.

**Production Management:** Functions, Production Planning and Control, Quality Control.

**Suggested Readings:**

1. Stoner, J. Freeman, R. & Gilbert, D., “Management”, 1995, Prentice Hall of India.

B.COM (HONS) (SEMESTER SYSTEM)

2. *Koontz, H., "Principles of Management (Ascent series)", 2004, Tata McGraw Hill Publishing.*
3. *Robbins, S.P. and Coulter, M., "Management", 9th Edition, 2008, Prentice Hall of India.*
4. *Robbins S.P. & Decenzo D., "Fundamentals of Management: Essential Concepts and Applications", Third Edition, 2000, Pearson Education.*
5. *Wehrich, H. and koontz, H., "Essentials of Management: An International Perspective", 2009, Tata McGraw Hill, New Delhi.*

**Note: Latest edition of suggested books may be considered.**

B.COM (HONS) (SEMESTER SYSTEM)

**BCG-207:**

**SEMINAR**

**Max. Marks: 50**

**BCG-208 PC SOFTWARES IN BUSINESS APPLICATIONS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 27**

**Practical: 10**

**Internal Assessment: 13**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 7 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 7 questions. Each question will carry one mark; the total weightage being 7 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 5 marks. The total weightage of this section shall be 10 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 5 marks. The total weightage of the section shall be 10 marks.

**UNIT –I**

**MS-Word -2010:** Overview, Creating, Saving, Opening, Importing, Exporting & Inserting files. Formatting pages, paragraphs and sections. Indents and outdants. Creating lists and numbering. Heading Styles, Fonts and size editing, positioning & viewing text. Finding & replacing text, inserting page breaks, page numbers, book marks, symbols & dates. Using tabs and tables, Header and Footer, Printings, Spell checking, Mail merge Business letters.

**MS-Excel -2010:** Worksheet overview. Entering information. Worksheet creating. Opening and saving workbook. Formatting number and texts. Protecting cells. Creating and Printing Chart and Graphs, To apply excel sheet in business.

**UNIT – II**

**MS-Power Point -2010:** Presentation Basics, Menus and Toolbars. Creating, Opening, Saving, Printing and existing presentation, Creating and saving a presentation using auto content wizard. Design Templates. Different Views of Presentation, Insert slides from another presentation. Inserting pictures and graphics. Slide show, Business oriented presentation.

**Financial Accounting Package Tally:**

- Tally – Introduction, various facilities available in Tally, creating a company, ledgers, registers, petty books.
- CASE STUDY: Inventory Control - Maintaining inventory of some firm/organization, Profit and loss account, audit controls.

**Suggested Readings:**

1. *Peter Norton (2010), "Introduction to Computers", 7th Edition, McGraw-Hill, New Delhi.*
2. *Sanjay Sexana, (2003) "A First Course in Computers", Vikas Publishing House, New Delhi.*
3. *Rajaraman, V. (2006), "Fundamental of Computers", 4th Edition, Prentice Hall India, New Delhi.*
4. *Srivastava, S.S. (2008), "MS-Office", Firewall Media, New Delhi.*
5. *Alexis Loeon and Matheus Leon (2001), "Introduction to Computers with MS-Office 2000", 1st Edition, Tata McGraw-Hill, New Delhi.*
6. *Asok K. Nadhani, "Simple Tally 9: Financial Accounting, Invoicing & Inventory", 2008, BPB Publications.*

**Note: Latest edition of suggested books may be considered.**

**Group I: BANKING**  
**Paper-I (BCH-209): BANKING AND FINANCIAL SYSTEM**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :37**

**Internal Assessment : 13**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 9 questions. Each question will carry one mark; the total weightage being 9 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of this section shall be 14 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 7 marks. The total weightage of the section shall be 14 marks.

**PART-I**

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

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

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

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

**PART – II**

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

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

**Priority Sector Lending** - sectors - targets - issues / problems - recent developments – Financial Inclusion.

Credit Cards / Home Loans / Personal Loans / Consumer Loans-Brief outline of procedures and practices.Recent Changes in Credit Policy.

**Suggested Readings:**

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

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**DA2- DRUG ABUSE: PROBLEM, MANAGEMENT AND PREVENTION**  
**DRUG ABUSE: MANAGEMENT AND PREVENTION**  
**(Compulsory for all Under Graduate Classes)**

Time: 3 Hours

Theory: 37

Internal Assessment: 13

Total Marks: 50

**Instructions for the Paper Setters:**

Section–A: (09 Marks): It will consist of five short answer type questions. Candidates will be required to attempt three questions, each question carrying 03 marks. Answer to any of the questions should not exceed two pages.

Section–B: (16 Marks) It will consist of four essay type questions. Candidates will be required to attempt two questions, each question carrying 08 marks. Answer to any of the questions should not exceed four pages.

Section–C: (12 Marks) It will consist of two questions. Candidate will be required to attempt one question only. Answer to the question should not exceed 5 pages.

**UNIT-I**

- Prevention of Drug abuse

Role of family: Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny.

**UNIT-II**

- School: Counselling, Teacher as role-model. Parent-teacher-Health Professional Coordination, Random testing on students.

**UNIT-III**

- Controlling Drug Abuse**

Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program

**UNIT-IV**

- Legislation: NDPS act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, Time bound trials.

**References:**

1. Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment,



Government of India, 2004.

2. Inciardi, J.A. 1981. The Drug Crime Connection. Beverly Hills: Sage Publications.

3. Modi, Ishwar and Modi, Shalini (1997) Drugs: Addiction and Prevention, Jaipur: RawatPage 4  
of 6

Publication.

4. Randhawa, J.K. 2018. Drug Abuse-Management and Prevention. Kasturi Lal & Sons,  
Educational Publishers, Amritsar- Jalandhar.

5. Gandotra, R. and Randhawa, J.K. 2018. voZrI d[otos'A (BPky'oh) gqpzXB ns o'eEkw.  
Kasturi

Lal & Sons, Educational Publishers, Amritsar- Jalandhar.

4. Sain, Bhim 1991, Drug Addiction Alcoholism, Smoking obscenity New Delhi: Mittal  
Publications.

5. Sandhu, Ranvinder Singh, 2009, Drug Addiction in Punjab: A Sociological Study. Amritsar:  
Guru Nanak Dev University.

6. Singh, Chandra Paul 2000. Alcohol and Dependence among Industrial Workers: Delhi: Shipra.

7. World Drug Report 2011, United Nations office of Drug and Crime.

8. World Drug Report 2010, United Nations office of Drug and Crime

**BCG-301: ENGLISH (COMPULSORY)**

**Time: 3 Hours**  
**Marks: 50**

**Max.**

**Theory :40**

**Internal**

**Assessment: 10**

**Text books Prescribed & Course Contents:**

1. *Making Connections* by Kenneth J. Pakenham 2nd Edn. CUP
2. *Moments in Time: An Anthology of Poems*, G.N.D.U. Amritsar
- 3 *Murphy's English Grammar* (by Raymond Murphy) CUP

**Course Contents:**

- I. *Making Connections*: Unit -I & Unit- II
- II. *Moments in Time*: poems at serial No.1-6
- III. Unit 121-136 from *Murphy's English Grammar*

**Instructions for the Paper Setter and Distribution of Marks:**

The question paper will consist of three sections and distribution of marks will be as under:

Section A: 10 Marks

Section B: 20 Marks

Section C: 10 Marks

**Section–A**

1. **Twelve ( 12)** Questions on usage of grammar related to the prescribed units of *Murphy's English Grammar* will be set for the students to attempt **any Ten(10)**  
(1 X 10= 10Marks)

**Section–B**

1. **TWO** questions (with sub parts) based on strategies & skill development exercises as given before and after reading essays in Unit-I & Unit-II of the prescribed text book *Making Connections* will be set. The number of items in each question will be 50% more than what a student will be expected to attempt so that the question provides internal choice.  
(7X2= 14 Marks)
2. **THREE** questions on central idea, theme, tone & style etc. of three poems from the prescribed textbook, *Moments in Time* will be set. The students are required to attempt any **TWO** of these questions.  
(3X2= 6 Marks)

**Section–C**

1. **One** question (with internal choice) requiring students to explain a stanza with reference to context will be set. The stanzas for explanation will be taken from the poems prescribed in the syllabus.  
(1X5= 5 Marks)
2. The student is required to write a **report** in about 200-250 words on a topic related to college activities.  
(1X5= 5 Marks)

**BCG-302: PUNJABI COMPULSORY**  
**ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ : 3 ਘੰਟੇ

ਥਿਊਰੀ ਅੰਕ : 40  
ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 10  
ਕੁਲ ਅੰਕ : 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

1. **ਕਾਵਿ ਕੀਰਤੀ** (ਸੰਪਾ. ਹਰਿਭਜਨ ਸਿੰਘ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਇਸ ਪੁਸਤਕ ਦੇ 'ਗਤੀ' ਅਤੇ 'ਪ੍ਰਗਤੀ' ਭਾਗਾਂ ਨੂੰ ਪਾਠ-ਕ੍ਰਮ ਵਿਚ ਸ਼ਾਮਲ ਕੀਤਾ ਗਿਆ ਹੈ।  
ਇਹਨਾਂ ਭਾਗਾਂ ਵਿਚੋਂ 'ਪ੍ਰੀਤਮ ਛਹ', 'ਕ੍ਰਿਸ਼ਨ ਜੀ', 'ਬੁਧ ਜੀ ਦਾ ਬੁੱਤ', 'ਧਿਆਨੀ ਬੁੱਧ', 'ਮਨਸੂਰ', 'ਦਾਗ',  
'ਗਰੂਰ ਦੀ ਨੁਹਾਰ', 'ਸੁਭਾਸ਼ ਬਾਬੂ ਦੇ ਗੁੰਮ ਹੋ ਜਾਣ ਤੇ' ਅਤੇ ਈਸ਼ਵਰ ਸਿੰਘ ਦੀਆਂ ਸਾਰੀਆਂ ਕਾਵਿਤਾਵਾਂ  
ਪਾਠ-ਕ੍ਰਮ ਦਾ ਹਿੱਸਾ ਨਹੀਂ ਹਨ।)
2. **ਆਧੁਨਿਕ ਇਕਾਂਗੀ** (ਸੰਪਾ. ਰੋਸ਼ਨ ਲਾਲ ਆਹੂਜਾ ਅਤੇ ਮਨਜੀਤ ਪਾਲ ਕੌਰ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ,  
ਅੰਮ੍ਰਿਤਸਰ  
(ਇਸ ਪੁਸਤਕ ਵਿਚੋਂ ਸੁਹਾਗ, ਜਫਰਨਾਮਾ ਅਤੇ ਬੰਬ ਕੇਸ ਇਕਾਂਗੀਆਂ ਪੜ੍ਹਾਈਆਂ ਜਾਣਗੀਆਂ)
3. **ਸੰਖੇਪ ਰਚਨਾ** (ਪ੍ਰੈਸੀ)
4. **ਮੂਲ ਵਿਆਕਰਣ ਇਕਾਈਆਂ** : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵੰਨਗੀਆਂ  
(ਭਾਵੰਸ਼, ਸ਼ਬਦ, ਵਾਕੰਸ਼, ਉਪਵਾਕ ਅਤੇ ਵਾਕ)

**ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ**

1. ਕਿਸੇ ਇੱਕ ਕਵਿਤਾ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ/ਸੰਦੇਸ਼, ਪ੍ਰਸੰਗਿਕਤਾ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 12 ਅੰਕ
2. ਕਿਸੇ ਇੱਕ ਇਕਾਂਗੀ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ (ਦੋ ਵਿਚੋਂ ਇੱਕ) ਜਾਂ ਚਾਰ ਵਿਚੋਂ ਦੋ ਪਾਤਰਾਂ ਦੀ ਪਾਤਰ ਉਸਾਰੀ  
12 ਅੰਕ
3. ਸੰਖੇਪ ਰਚਨਾ (ਪ੍ਰੈਸੀ) 8 ਅੰਕ
4. ਲੜੀ ਨੰਬਰ ਚਾਰ ਉੱਤੇ ਨਿਰਧਾਰਤ ਵਿਆਕਰਣ ਵਿਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। 8 ਅੰਕ

**ਨੋਟ:** ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ 10 ਅੰਕਾਂ ਦੀ ਹੈ, ਜੋ ਕਾਲਜ ਵਲੋਂ ਨਿਰਧਾਰਿਤ ਦਿਸ਼ਾ ਨਿਰਦੇਸ਼ਾਂ ਅਨੁਸਾਰ ਇਨ੍ਹਾਂ ਅੰਕਾਂ  
ਤੋਂ ਵੱਖਰੀ ਹੋਵੇਗੀ। ਇਸ ਪੇਪਰ ਦੇ ਕੁਲ ਅੰਕ 40+10 = 50 ਹਨ।

**BCG-302: BASIC PUNJABI**  
**ਮੁੱਢਲੀ ਪੰਜਾਬੀ**

(In Lieu of Compulsory Punjab)

ਸਮਾਂ : 3 ਘੰਟੇ

ਬਿਊਰੀ ਅੰਕ : 40  
ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 10

ਕੁਲ ਅੰਕ : 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

1. **ਪੰਜਾਬੀ ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ ਦੀ ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ** : ਨਾਂਵ, ਪੜਨਾਂਵ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ, ਸੰਬੰਧਕ, ਯੋਜਕ, ਵਿਸਮਿਕ। **15 ਅੰਕ**
2. **ਪੰਜਾਬੀ ਵਾਕ ਬਣਤਰ** : ਕਰਤਾ, ਕਰਮ, ਕਿਰਿਆ, ਪੰਜਾਬੀ ਵਾਕਾਂ ਵਿਚ ਤੱਤਾਂ ਦੀ ਤਰਤੀਬ, ਸਧਾਰਨ ਵਾਕ, ਬਿਆਨੀਆ ਵਾਕ, ਪ੍ਰਸ਼ਨਵਾਚਕ ਵਾਕ, ਹੁਕਮੀ ਵਾਕ, ਸੰਯੁਕਤ ਅਤੇ ਮਿਸ਼ਰਤ ਵਾਕ। **10 ਅੰਕ**
3. **ਪ੍ਰਕਾਰਜੀ ਪੰਜਾਬੀ** :
  - ਉ) ਪੈਰ੍ਹਾ ਅਧਾਰਿਤ ਪ੍ਰਸ਼ਨ **5 ਅੰਕ**
  - ਅ) ਅਖਾਣ ਤੇ ਮੁਹਾਵਰੇ **5 ਅੰਕ**
  - ੲ) ਪ੍ਰਤੀਕੋਡਨ (Transcoding) **5 ਅੰਕ**

**ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਪਹਿਲੇ ਭਾਗ ਵਿਚੋਂ ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ ਦੀ ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ ਨਾਲ ਸੰਬੰਧਿਤ ਪੰਜ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਪੰਜ-ਪੰਜ ਅੰਕਾਂ ਦੇ ਤਿੰਨ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ ਹੱਲ ਕਰਨੇ ਲਾਜ਼ਮੀ ਹਨ। **15 ਅੰਕ**
2. ਪੰਜਾਬੀ ਵਾਕ ਬਣਤਰ ਵਾਲੇ ਭਾਗ ਵਿਚੋਂ ਪੰਜ ਪ੍ਰਸ਼ਨ ਦੋ-ਦੋ ਅੰਕਾਂ ਦੇ ਪੁੱਛੇ ਜਾਣਗੇ। ਸਾਰੇ ਪ੍ਰਸ਼ਨ ਹੱਲ ਕਰਨੇ ਲਾਜ਼ਮੀ ਹਨ। **10 ਅੰਕ**
3. ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇੱਕ ਪੈਰ੍ਹਾ ਦਿੱਤਾ ਜਾਵੇਗਾ ਅਤੇ ਉਸ ਉਪਰ ਆਧਾਰਿਤ ਇੱਕ- ਇੱਕ ਅੰਕ ਦੇ ਪੰਜ ਪ੍ਰਸ਼ਨ ਦਿੱਤੇ ਜਾਣਗੇ। ਉਤਰ 50 ਸ਼ਬਦਾਂ ਤੱਕ ਸੀਮਿਤ ਹੋਵੇਗਾ। **5 ਅੰਕ**
4. ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਅੱਠ ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ ਦਿੱਤੇ ਜਾਣਗੇ। ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਪੰਜ ਨੂੰ ਵਾਕਾਂ ਵਿਚ ਵਰਤ ਕੇ ਅਰਥ ਸਪੱਸ਼ਟ ਕਰਨਾ ਹੋਵੇਗਾ। ਹਰ ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ ਦਾ ਇੱਕ-ਇੱਕ ਨੰਬਰ ਹੋਵੇਗਾ। **5 ਅੰਕ**
5. ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇੱਕ ਵਾਰਤਾਲਾਪ ਜਾਂ ਵਾਰਤਕ ਦਾ ਟੋਟਾ ਦਿੱਤਾ ਜਾਵੇਗਾ। ਜਿਸ ਨੂੰ ਉਸ ਨੇ ਵਾਰਤਕ ਜਾਂ ਵਾਰਤਾਲਾਪ ਵਿਚ ਤਬਦੀਲ ਕਰਕੇ ਲਿਖਣਾ ਹੋਵੇਗਾ। **5 ਅੰਕ**

**ਨੋਟ:** ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ 10 ਅੰਕਾਂ ਦੀ ਹੈ, ਜੋ ਕਾਲਜ ਵਲੋਂ ਨਿਰਧਾਰਿਤ ਦਿਸ਼ਾ ਨਿਰਦੇਸ਼ਾਂ ਅਨੁਸਾਰ ਇਨ੍ਹਾਂ ਅੰਕਾਂ ਤੋਂ ਵੱਖਰੀ ਹੋਵੇਗੀ। ਇਸ ਪੇਪਰ ਦੇ ਕੁਲ ਅੰਕ 40+10 = 50 ਹਨ।

**BCG-303: CORPORATE ACCOUNTING**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: 1. The question paper covering the entire course shall be divided into three sections.  
2. The candidates are allowed to use [Non-Scientific] calculator.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part I**

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

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

**Valuation of Goodwill and Shares**

**Part-II**

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

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

**Suggested Readings:**

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

**Note: Latest edition of suggested books may be considered.**

**BCG-304: CORPORATE LAWS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part - I**

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

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

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

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

**Part - II**

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

**Winding up** – concept and modes of winding up

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

**Suggested Readings:**

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

**Note: Latest edition of suggested books may be considered.**



**BCG-305: FINANCIAL MARKET OPERATIONS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part– I**

**Money Market:** Indian Money Markets Composition, Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market.

**Capital Market :** Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.

**Functionaries on Stock Exchanges:-** Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors.

**Part – II**

**SEBI –** Introduction, Role, Its powers, Objectives, Scope & Functions.

**Investors Protection:-** Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts. Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI. Meaning and benefits of mutual funds, Types, SEBI guidelines.

**Depositories Act 1996:** Definitions, Rights and Obligations of Depositories, Participants Issuers and Beneficial Owners, Inquiry and Inspections, Penalty.

**Suggested Readings:**

1. *Chandler L.V. and Goldfield S.M., "Economics of Money and Banking", 1977, Harper & Row Publishers, New York.*
2. *Gupta, S. B., "Monetary Planning for India", 1995, Oxford University Press, Delhi.*
3. *Gupta Sural B, "Monetary Economics: Institutions, Theory & Policy", 1983, S. Chand & Co. New Delhi.*
4. *Bhole L.M., "Financial Institutions and Markets"; 2009, Tata McGraw-Hill, New Delhi.*
5. *Hooda, R.P., "Indian Securities Markets- Investors View Point"; 1998, Excell Books, New Delhi.*

**Note: Latest edition of suggested books may be considered.**

**BCG-306: INTERNATIONAL BUSINESS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part – I**

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

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

**International Trade –** An overview; Commercial Policy Instruments - Tariff and Non-Tariff measures; Balance of payment account and its components.

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

**Part – II**

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

**International Financial Environment:** International financial system and institutions; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

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

**Suggested Readings:**

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

**Note: Latest edition of suggested books may be considered.**

**BCG-307: ENTREPRENEURSHIP AND SMALL BUSINESSES**

**Time: 3 Hours**

**Max.Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part - I**

**Entrepreneurship:** Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship, etc.

Entrepreneurship and Micro, Small and Medium Enterprises. Introduction to Entrepreneur, Entrepreneurship and Enterprise, Importance and relevance of the entrepreneur, Factors influencing entrepreneurship, Pros and Cons of being an entrepreneur, Women entrepreneurs-problems and promotion, Types of Entrepreneurs, Characteristics of a successful entrepreneur, Competency requirement for entrepreneurs, Awareness of self-competency and its development

**Small Scale Industries:** Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries- Definition, meaning, product range, capital investment, ownership patterns Importance and role played by SSI in the development of the Indian economy, Problems faced by SSI's and the steps taken to solve the problems, Policies governing SSI's.

**Part - II**

**Starting a Small Industry:** Understanding a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection, An overview of the steps involved in starting a business venture – location, clearances and permits required, formalities, licensing and

registration procedures, Assessment of the market for the proposed project, Importance of financial, technical and social feasibility of the project.

**Preparing the Business Plan (BP):** Business Plan, Meaning and importance, Typical BP format covering financial, marketing, human resource, technical and social aspects- Preparation of BP, Common pitfalls to be avoided in preparation of a BP

**Implementation of the project:** Financial assistance through SFC's, SIDBI, Commercial Banks, Financial incentives for SSI's, and Tax Concessions, Assistance for obtaining raw material, machinery, land and building and technical assistance

**Sickness in SSI's:** Meaning and definition of a sick industry, Causes of industrial sickness Preventive and remedial measures for sick industries

**Suggested Readings:**

1. Dollinger M. J., *“Entrepreneurship – Strategies and Resources”*, (2008), Marsh Publications.
2. Pareek, U., and Rao, T. V., eds., *“Developing Entrepreneurship: Handbook”*, 1978, Indian Institute of Management (IIM), Ahmedabad.
3. Sharma S.V.S., *“Entrepreneurial Development-SIET's Experience in Developing Entrepreneurship: Issues and Problems”*, (1980), Small Industries Development Training Institute, Hyderabad.
4. Srivastava, S.B., *“A Practical Guide to Industrial Entrepreneurs”*, 1980, Sultan Chand & Sons, New Delhi.
5. Kumar, A. et al., *Entrepreneurial Development*, New Age International Publisher, New Delhi.
6. Murthy, CSV, *“Small Scale Industries and Entrepreneurial Development”*, 2010, Himalaya Publishing House Pvt Ltd, New Delhi.
7. Desai, V., *“Management of Small Scale Industry”*, (1992), Himalaya Publishing House Pvt Ltd, New Delhi.

**Note: Latest edition of suggested books may be considered.**

**BCH 308: ELECTRONIC BANKING AND RISK MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART-I**

Electronic Banking- Core Banking -Electronic products online Banking – Facilities provided and Security Issues, Cheque Truncation, Microfiche, Phone and Mobile Banking  
Electronic Funds Transfer Systems - plain messages (Telex or Data Communication) -Structured messages (SWIFT, etc...) - RTGS  
Information Technology - Current trends - Banknet, RBI net, Datanet, Nicnet, I-net, Internet, Email, etc.- Role and uses of technology up gradation - Global developments in Banking Technology Impact of Technology on Banks - Effect on Customers and Service Quality -Computer Audit - Information System Audit. Information System Security and Disaster Management.

**PART - II**

**Risk Management:** Types of risks in banks, Risk Management Frame work in Banks: Enterprise – wide Risk Management in Banks; Elements of Risk Management Frame work; Systematic Risk Management in Banks; Different Measures of measuring Risks; risk management – process and techniques for assessment and management. Asset- liability management in banks, Role of RBI

**Suggested Readings:**

1. Marrison, Christopher Ian, *“The fundamentals of risk measurement”*, 2002, New York: McGraw Hill.
2. Marshall, Christopher Lee, *“Measuring and Managing Operational Risks in Financial Institutions: Tools, Techniques, and Other Resources”*, 2001, Singapore, New York: John Wiley.

B.COM (HONS) (SEMESTER SYSTEM)

3. MacDonald and Koch, "*Management of Banking*", 2010, Thomson, London.
4. Bidani, S.N., "Banking Risks", 2010, Vision Books.
5. Joshi, V.C. and Joshi, V.V., "*Managing Indian Banks*", 2009, Sage Publications.

**Note:-Latest Editions Of Suggested Books May Be Followed.**



**ESL-221: ENVIRONMENTAL STUDIES-I**

**Theory Lectures: 1½ Hours/ Week**

**Max. Marks: 50**

**Time: 3 Hours**

**Section A (15 Marks):** It will consist of five short answer type questions. Candidates will be required to attempt three questions, each question carrying five marks.

Answer to any of the questions should not exceed two pages.

**Section B (20 Marks):** It will consist of four essay type questions. Candidates will be required to attempt two questions, each question carrying ten marks. Answer to any of the questions should not exceed four pages.

**Section C (15 Marks):** It will consist of two questions. Candidate will be required to attempt one question only. Answer to the question should not exceed 5 pages.

**1. The Multidisciplinary Nature of Environmental Studies:**

- Definition, scope & its importance.
- Need for public awareness.

**2. Natural Resources:**

- Natural resources and associated problems:

**a) Forest Resources:** Use of over exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

**b) Water Resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams—benefits and problems.

**c) Mineral Resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

**d) Food Resources:** World food problems, change caused by agriculture and overgrazing, effects of modern agriculture, fertilizer—pesticide problem, salinity, case studies.

**e) Energy Resources:** Growing of energy needs, renewable and non-renewable energy resources, use of alternate energy sources, case studies.

**f) Land Resources:** Land as a resource, land degradation, soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

**3. Ecosystem:**

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystems:

- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**4. Social Issues and Environment:**

- From unsustainable to sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environmental Protection Act:
- Air (prevention and Control of Pollution) Act.
- Water (prevention and Control of Pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

**References/Books:**

1. Agarwal, K. C. 2001. *Environmental Biology*, Nidhi Publications Ltd. Bikaner.
2. Bharucha, E. 2005. *Textbook of Environmental Studies*, Universities Press, Hyderabad.
3. *Down to Earth*, Centre for Science and Environment, New Delhi.
4. Jadhav, H. &Bhosale, V. M. 1995. *Environmental Protection and Laws*. Himalaya Pub.
5. Joseph, K. and Nagendran, R. 2004. *Essentials of Environmental Studies*, Pearson Education (Singapore) Pte. Ltd., Delhi.
6. Kaushik, A. & Kaushik, C. P. 2004. *Perspective in Environmental Studies*, New Age International (P) Ltd, New Delhi.
7. Miller, T. G. Jr. 2000. *Environmental Science*, Wadsworth Publishing Co.
8. Sharma, P. D. 2005. *Ecology and Environment*, Rastogi Publications, Meerut.
9. *Booklet on Safe Driving*. Sukhmani Society (Suvidha Centre), District Court Complex, Amritsar.
10. Kanta, S., 2012. *Essentials of Environmental Studies*, ABS Publications, Jalandhar

**Note: Latest edition of suggested books may be considered.**

**BCG-401: ENGLISH (COMPULSORY)**

**Time: 3 Hours**  
**Marks : 50**

**Max.**

**Theory : 40**

**Internal**

**Assessment : 10**

**Text books Prescribed & Course Contents:**

1. *Making Connections* by Kenneth J. Pakenham 2<sup>nd</sup> Edn. CUP
2. *Moments in Time: An Anthology of Poems*, G.N.D.U. Amritsar
- 3 *Murphy's English Grammar* (by Raymond Murphy) CUP

**Course Contents:**

- I. *Making Connections*: Unit –III & Unit- IV
- II. *Moments in Time*: poems at serial No.7-12
- III. Unit 98-112 from *Murphy's English Grammar*.

**Instructions for the Paper Setter and Distribution of Marks:**

The question paper will consist of three sections and distribution of marks will be as under:

Section A: 10 Marks

Section B: 20 Marks

Section C: 10 Marks

**Section–A**

1. **Twelve ( 12)** Questions on usage of grammar related to the prescribed units of *Murphy's English Grammar* will be set for the students to attempt **any Ten**  
(1X10= 10 Marks)

**Section–B**

1. **TWO** questions (with sub parts) based on strategies & skill development exercises as given before and after reading essays in Unit-III & Unit-IV of the prescribed text book *Making Connections* will be set. The number of items in each question will be 50% more than what a student will be expected to attempt so that the question provides internal choice.  
(7X2=14 Marks)
2. **THREE** questions on central idea, theme, tone & style etc. of three poems from the prescribed textbook, *Moments in Time* will be set. The students are required to attempt any **TWO** of these questions.  
(3X2 = 6 Marks)

**Section–C**

1. **One question (with internal choice)** requiring students to explain a stanza with reference to context will be set. The stanzas for explanation will be taken from the poems prescribed in the syllabus.  
(1X5 =5 Marks)
2. **ONE** question based on 'Beyond the Reading' section at the end of each chapter of the prescribed textbook, *Making Connections* will be set.  
(1X5 = 5 Marks)

**BCG-402: PUNJABI COMPULSORY**  
**ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ : 3 ਘੰਟੇ

ਥਿਊਰੀ ਅੰਕ : 40  
ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 10  
ਕੁਲ ਅੰਕ : 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

1. **ਕਾਵਿ ਕੀਰਤੀ** (ਸੰਪਾ. ਹਰਿਭਜਨ ਸਿੰਘ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ  
(ਇਸ ਪੁਸਤਕ ਦੇ 'ਨਵਗਤੀ' ਭਾਗ ਨੂੰ ਪਾਠ-ਕ੍ਰਮ ਵਿਚ ਸ਼ਾਮਲ ਕੀਤਾ ਗਿਆ ਹੈ। ਇਹਨਾਂ ਭਾਗਾਂ ਵਿਚੋਂ 'ਪਦਮਾ', 'ਲੂਣਾ', 'ਚਿੜੀਆਂ ਦਾ ਚੰਬਾ' ਕਾਵਿਤਾਵਾਂ ਪਾਠ-ਕ੍ਰਮ ਦਾ ਹਿੱਸਾ ਨਹੀਂ ਹਨ।) ਇਸ ਦੇ ਨਾਲ ਹੀ ਤਾਰਾ ਸਿੰਘ ਅਤੇ ਹਰਨਾਮ ਸਿੰਘ ਦੀਆਂ ਸਾਰੀਆਂ ਕਵਿਤਾਵਾਂ ਨੂੰ ਪਾਠ-ਕ੍ਰਮ ਵਿਚ ਸ਼ਾਮਲ ਨਹੀਂ ਕੀਤਾ ਗਿਆ।
2. **ਆਧੁਨਿਕ ਇਕਾਂਗੀ** (ਸੰਪਾ. ਰੋਸ਼ਨ ਲਾਲ ਆਹੂਜਾ ਅਤੇ ਮਨਜੀਤ ਪਾਲ ਕੌਰ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਇਸ ਪੁਸਤਕ ਵਿਚੋਂ ਪਰਵਾਨਾ-ਏ-ਆਜ਼ਾਦੀ, ਜੁੱਤੀਆਂ ਦਾ ਜੋੜਾ ਅਤੇ ਕੱਚ ਦਾ ਗਜਰਾ ਇਕਾਂਗੀਆਂ ਪੜ੍ਹਾਈਆਂ ਜਾਣਗੀਆਂ)
3. **ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ**
4. **ਵਿਆਕਰਣ**  
(ੳ) ਸ਼ਬਦ ਜੋੜਾਂ ਦੇ ਨਿਯਮ  
(ਅ) ਗੁਰਮੁਖੀ ਲਿੱਪੀ ਦੀਆਂ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ

**ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ**

1. ਕਿਸੇ ਇੱਕ ਕਵਿਤਾ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ/ਸੰਦੇਸ਼, ਪ੍ਰਸੰਗਿਕਤਾ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 12 ਅੰਕ
2. ਕਿਸੇ ਇੱਕ ਇਕਾਂਗੀ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ (ਦੋ ਵਿਚੋਂ ਇੱਕ) ਜਾਂ ਚਾਰ ਵਿਚੋਂ ਦੋ ਪਾਤਰਾਂ ਦੀ ਪਾਤਰ ਉਸਾਰੀ 12 ਅੰਕ
3. ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 8 ਅੰਕ
4. ਲੜੀ ਨੰਬਰ ਚਾਰ ਉੱਤੇ ਨਿਰਧਾਰਤ ਵਿਆਕਰਣ ਵਿਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। 8 ਅੰਕ

**ਨੋਟ:** ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ 10 ਅੰਕਾਂ ਦੀ ਹੈ, ਜੋ ਕਾਲਜ ਵਲੋਂ ਨਿਰਧਾਰਿਤ ਦਿਸ਼ਾ ਨਿਰਦੇਸ਼ਾਂ ਅਨੁਸਾਰ ਇਨ੍ਹਾਂ ਅੰਕਾਂ ਤੋਂ ਵੱਖਰੀ ਹੋਵੇਗੀ। ਇਸ ਪੇਪਰ ਦੇ ਕੁਲ ਅੰਕ 40+10 = 50 ਹਨ।

**BCG-402: BASIC PUNJABI**  
**ਮੁੱਢਲੀ ਪੰਜਾਬੀ**

(In Lieu of Compulsory Punjab)

ਸਮਾਂ : 3 ਘੰਟੇ

ਥਿਊਰੀ ਅੰਕ : 40  
ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 10  
ਕੁਲ ਅੰਕ : 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

1. **ਪੰਜਾਬੀ ਵਿਆਕਰਨਿਕ ਇਕਾਈਆਂ ਦੀ ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ : ਮੁੱਢਲੀ ਜਾਣਕਾਰੀ :**  
ਭਾਵੇਂਸ਼, ਸ਼ਬਦ, ਵਾਕੰਸ਼, ਉਪਵਾਕ, ਵਾਕ। **15 ਅੰਕ**
2. **ਪੰਜਾਬੀ ਵਾਕਾਂ ਦੀ ਵਰਤੋਂ :** ਵਿਭਿੰਨ ਸਮਾਜਿਕ/ਸਭਿਆਚਾਰਕ ਪ੍ਰਸਥਿਤੀਆਂ ਦੇ ਅੰਤਰਗਤ, ਘਰ ਵਿਚ, ਬਾਜ਼ਾਰ ਵਿਚ, ਮੇਲੇ ਵਿਚ, ਸ਼ੋਪਿੰਗ ਮਾਲ/ਸਿਨੇਮੇ ਵਿਚ, ਵਿਆਹ ਵਿਚ, ਧਾਰਮਿਕ ਸਥਾਨਾਂ ਵਿਚ, ਦੋਸਤਾਂ ਨਾਲ ਆਦਿ। **10 ਅੰਕ**
3. **ਪ੍ਰਕਾਰਜੀ ਪੰਜਾਬੀ :**  
ੳ) ਪੈਰੂਾ ਰਚਨਾ **5 ਅੰਕ**  
ਅ) ਚਿੱਠੀ ਪੱਤਰ **5 ਅੰਕ**  
ੲ) ਸੰਖੇਪ ਰਚਨਾ **5 ਅੰਕ**

**ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਭਾਗ ਪਹਿਲਾਂ ਵਿਚੋਂ ਪੰਜ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਤਿੰਨ ਪ੍ਰਸ਼ਨ ਹੱਲ ਕਰਨੇ ਲਾਜ਼ਮੀ ਹਨ। ਹਰ ਪ੍ਰਸ਼ਨ ਦੇ ਪੰਜ-ਪੰਜ ਅੰਕ ਹਨ। **15 ਅੰਕ**
2. ਭਾਗ ਦੂਸਰਾ ਵਿਚੋਂ ਦੋ-ਦੋ ਨੰਬਰ ਦੇ ਪੰਜ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਸਾਰੇ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹਨ। **10 ਅੰਕ**
3. ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਤਿੰਨ ਵਿਸ਼ੇ ਦਿੱਤੇ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਕਿਸੇ ਇੱਕ ਵਿਸ਼ੇ ਨਾਲ ਸੰਬੰਧਿਤ ਪੈਰਾ ਰਚਨਾ ਕਰਨੀ ਹੋਵੇਗੀ। ਇਸ ਪ੍ਰਸ਼ਨ ਦੇ ਪੰਜ ਅੰਕ ਹਨ। **5 ਅੰਕ**
4. ਨਿੱਜੀ, ਦਫ਼ਤਰੀ ਅਤੇ ਵਪਾਰਕ ਚਿੱਠੀ : ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਦੋ ਵਿਚੋਂ ਕਿਸੇ ਇੱਕ ਵਿਸ਼ੇ ਤੇ ਚਿੱਠੀ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ। **5 ਅੰਕ**
5. ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇੱਕ ਪੈਰਾ ਦਿੱਤਾ ਜਾਵੇਗਾ, ਜਿਸਦੀ ਉਸ ਨੇ ਇੱਕ ਤਿਹਾਈ ਹਿੱਸੇ ਵਿਚ ਸੰਖੇਪ ਰਚਨਾ ਕਰਨੀ ਹੋਵੇਗੀ ਅਤੇ ਢੁੱਕਵਾਂ ਸਿਰਲੇਖ ਦੇਣਾ ਹੋਵੇਗਾ। **5 ਅੰਕ**

**BCG-403: COST ACCOUNTING**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note:**

- 1. Atleast 50% of the questions to be set in Section B & Section C should be numericals.**
- 2. The question paper covering the entire course shall be divided into three sections as follows:**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark. The total weightage of this section shall be 8 marks.

**Section–B:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Part-I**

**Cost Accounting:** Introduction, Meaning of Cost, Costing and Cost Accounting, Comparison between Financial Accounting and Cost Accounting; Application of Cost Accounting; Designing and installing a Cost Accounting System; Cost Concepts and Classification of Costs; Cost Unit; Cost Center ;Elements of Cost, Preparation of Cost Sheet & Problems.

**Material Costing :** Classification of Materials, Material Control, Purchasing Procedure, Store Keeping, Techniques of Inventory Control, Setting of Stock Levels , EOQ, Methods of pricing material issues: LIFO , FIFO , Weighted Average Method , SimpleAverage Method.

**Labour Costing:** Definition, Control of Labour Cost, Labour Turnover, Causes and Effects of Labour Turnover, Meaning of Time and Motion Study, Time keeping and Time booking, Idle Time, Causes and Treatment, Overtime, Methods of Wage Payment: Time Rate and Piece Rate, Incentive Schemes: Halsey Premium Plan, Rowan Bonus Plan, Taylor's and Merrick's Differential Piece Rate System.

**Overhead Costing:** Definition, Classification of Overheads, Procedure for accounting and control of overheads, Allocation of overheads, Apportionment of Overheads, Absorption of overheads.

### **Part - II**

**Budgeting:** Meaning, Types, Essentials, Preparation of Cash Budget and Flexible Budget.

**Managerial decision making with the help of C.V.P. Analysis:** Marginal Costing; Fixed Cost, Variable Cost, Contribution, P/V ratio, Break Even Analysis: Algebraic and Graphic Presentation.

**Contract Costing; Job Costing; Process Costing:** Concept, Normal Loss, Abnormal Loss/Abnormal Gain, Valuation of stocks and Inter Process Transfers.

**Standard Costing:** Definition and Meaning of Various Concepts, Advantages and Limitations of Standard Costing, Variance Analysis- Material, Labour and Overheads.

#### **Suggested Readings:**

1. Lal, J., "Cost Accounting", (2009) Tata McGraw Hill Publishing Co., New Delhi.
2. Lall, B.M. and Jain, I.C." *Cost Accounting: Principles and Practice*", (2006) Prentice Hall of India, New Delhi.
3. Shukla, M.C., T.S. Grewal and M.P. Gupta, "*Cost Accounting: Text and Problems*", 10th Edition (2008), S. Chand & Co. Ltd., New Delhi.
4. Maheshwari, S.N. and S.N. Mittal, "*Cost Accounting: Theory and Problems*", 26th Edition (2012), Shri Mahabir Book Depot, New Delhi.
5. Tulsian, P.C. "*Cost Accounting*", (2007) Tata McGraw Hill Publishing Co., New Delhi.
6. Jain & Narang, "Cost Accounting", Kalyani Publishers, New Delhi.

**Note: Latest edition of suggested books may be considered.**

**BCG-404: INDUSTRIAL LAWS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part - I**

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

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

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

**Part – II**

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

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

**Suggested Readings:**

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

**Note: Latest edition of suggested books may be considered.**



**BCG-405: INSURANCE AND RISK MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part – I**

**Insurance organization and management** – Organisation forms in Life and Health insurance, Organisational structure, Life insurers management and Office administration, Insurance documentation, Publicity, Proposal forms, Policies contracts, Premium receipts, Endorsement, Renewals.

**Role of Insurance intermediaries in emerging markets** – Agency regulation, Prerequisites, Training procedures for becoming an agent, Remuneration and other benefits, Agency commission structures, Functions of an agent.

**Pricing of insurance products** – Impact of legislation (IRDA) and competition on pricing, Taxation and policies, Market related policies, Cost consciousness, Accounting practices, Scale of operations, Factors having impact on the demand for insurance

**Part – II**

**Risk and risk management process** – Concept of risk, risk vs. uncertainty – types of risks, risk identification, evaluation, risk management objectives, selecting and implementing risk management techniques.

**Commercial risk management applications-** Property, liability, Commercial property insurance, Different policies and contracts, business liability and risk management insurance, workers' compensation and risk financing.

**Personal risk management applications**—Property, liability-risk management for auto owners, risk management for homeowners.

**Risk management applications**- loss of life, loss of health, retirement planning and annuities, employee benefits, financial and estate planning.

**Suggested Readings:**

1. *Black K. Jr., Skipper. H. D. Jr, "Life and Health Insurance", 2000, Upper Saddle River, NJ, Pearson Education.*
2. *Palande P.S., Shah R.S. and Lunawat M.L., "Insurance in India", 2007, Response Books, Sage Publications Ltd.*
3. *Gupta, P.K., "Insurance and Risk Management", 2005, Himalaya Publishing House, New Delhi.*
4. *Holyoake J. & Weiper B., "Insurance", CIB Publications, Delhi.*
5. *Ganguly A., "Insurance Management", 2002, New Age Publications, New Delhi.*
6. *Rejda, George E: "Principles of Risk Management and Insurance", 2005, Pearson Education India.*
7. *Heins W., "Risk Management and Insurance", Seventh Edition, McGraw Hill Pub.*

**Note: Latest edition of suggested books may be considered.**

**BCG-406: INDIAN ECONOMY**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory : 40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part - I**

Meaning and Characteristics of underdevelopment - salient features of Indian Economy – factors responsible for development - development as distinct from growth - a comparison between Indian and other developing economies like China, Pakistan, Taiwan, Korea will give a better idea of development.

Planning in India - meaning, process, and approaches. Five Year Plans- Objectives in general and targets and performance.

Agricultural role in Indian Economy (Contribution to GNP, employment, etc..) Problems of low productivity - Land Reforms - need and scope. The food problem and Green Revolution; Mechanisation - desirability and feasibility.

**Part – II**

Agricultural Marketing - Regulated Markets - warehousing - Role of Agricultural Prices commission (APC) - Procurement Policy - Buffer - Stock - Dual Pricing - Role of FCI. Agricultural Credit: Need and Sources.

Industry - importance - Role of Small Scale Industry - some large scale industries (Iron & Steel, Cotton, Textiles, Sugar, Jute, Petro-chemicals, Tea, etc.) Industrial Sickness - causes and measures; Industrial Policy Resolutions (of 1956, 1985 & 1991)

**Suggested Readings:**

1. Rudar Datt, Sundaram, K.P.M., "Indian Economy", 2012, S. Chand & Co., New Delhi.
2. Jhingan, M.L. "The Economics of Development & Planning", 22nd Revised Edition, Konark Publications, New Delhi.
3. Sankaran S, "Indian Economy: Problems, Policies and Development", 1994, Margham Publication, Chennai.
4. RBI Bulletin, Prमित Chaudhury, The Indian Economy, Poverty and Development, Vikas Publishing House, New Delhi.
5. Velayutham, "Foreign Trade, Theory & Practice", S. Chand & Co., New Delhi.

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

B.COM (HONS) (SEMESTER SYSTEM)

**BCG-407:**

**SEMINAR**

**Max. Marks: 50**

**BCH 408: ACCOUNTING FOR BANKERS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part -I**

**Basics of Business Mathematics**-Calculation of Simple Interest and Compound Interest –Fixed and Floating Interest Rates - Calculation of EMIs - Calculation of front end and back end interest Calculation of Annuities and YTM - Calculation of provisions for NPA and risk weights for Basel Committee Recommendations

Interest calculation using products / balances

Capital Budgeting - Discounted cash flow - net present value - pay back methods

Depreciation - different types - methods of calculation

**Accounting in Banks / Branches**-Definition & Scope and Accounting Standards-Nature and purpose of accounting; historical perspectives-Origins of accounting principles-accounting standards and its definition and Scope.

**Part -II**

**Bank Accounting and Balance Sheet**-Rules for bank accounts, cash / clearing / transfer vouchers / system - subsidiary book and main day book - General Ledger - Branch v/s Bank Accounts. Operational Aspects of KYC Customer service, Deposit Accounts, Loan Accounts, CBS Environment.

Bank Balance Sheet Structure - accounts - categories - Assets, Liabilities and Net worth Components.

Accounting for NPA / Provisioning / Suit Filed Accounts.

Final Accounts of Banking Companies. Disclosure requirements.

Bank Reconciliation Statement - Capital & Revenue Expenditure /Inventory

Valuation / Bill of Exchange – Leasing and Hire - Purchase Company accounts - Accounting from incomplete records – Ratio Analysis.

**Suggested Readings:**

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

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**ESL–222: ENVIRONMENTAL STUDIES–II**

**Theory Lectures: 1½ Hours/ Week**

**Max. Marks: 50**

**Time: 3 Hours**

**Section A (15 Marks):** It will consist of five short answer type questions. Candidates will be required to attempt three questions, each question carrying five marks.

Answer to any of the questions should not exceed two pages.

**Section B (20 Marks):** It will consist of four essay type questions. Candidates will be required to attempt two questions, each question carrying ten marks. Answer to any of the questions should not exceed four pages.

**Section C (15 Marks):** It will consist of two questions. Candidate will be required to attempt one question only. Answer to the question should not exceed 5 pages.

**1. Biodiversity and its Conservation:**

- Definition: Genetic, species and ecosystem diversity.
- Biogeographical classification of India.
- Value of Biodiversity: Consumptive use; productive use, social, ethical, aesthetic and option values.
- Biodiversity of global, National and local levels.
- India as mega–diversity nation.
- Hot–spots of biodiversity.
- Threats to Biodiversity: Habitat loss, poaching of wild life, man wildlife conflicts.
- Endangered and endemic species of India.
- Conservation of Biodiversity: In situ and Ex–situ conservation of biodiversity.

**2. Environmental Pollution:**

- Definition, causes, effects and control measures of:
  - a) Air Pollution
  - b) Water Pollution
  - c) Soil Pollution
  - d) Marine Pollution
  - e) Noise Pollution
  - f) Thermal Pollution
  - g) Nuclear Hazards
  - h) Electronic Waste
- Solid Waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster Management: Floods, Earthquake, Cyclone and Landslides.

**3. Human Population and the Environment**

- Population growth, variation among nations.



- ☐ Population explosion–Family welfare programme.
- ☐ Environment and human health.
- ☐ Human rights.
- ☐ Value education.
- ☐ HIV/AIDS.
- ☐ Women and child welfare.
- ☐ Role of information technology in environment and human health.
- ☐ Case studies.
- ☐ **Road Safety Rules & Regulations:** Use of Safety Devices while Driving, Do's and Don'ts while Driving, Role of Citizens or Public Participation, Responsibilities of Public under Motor Vehicle Act, 1988, General Traffic Signs.
- ☐ **Accident & First Aid:** First Aid to Road Accident Victims, Calling Patrolling Police & Ambulance.

#### **4. Field Visits:**

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

**Note:** In this section the students will be required to visit and write on the environment of an area/ecosystem/village industry/disaster/mine/dam/agriculture field/waste management/hospital etc. with its salient features, limitations, their implications and suggestion for improvement.

#### **References/Books:**

1. Agarwal, K. C. 2001. *Environmental Biology*, Nidhi Publications Ltd. Bikaner.
2. Bharucha, E. 2005. *Textbook of Environmental Studies*, Universities Press, Hyderabad.
3. *Down to Earth*, Centre for Science and Environment, New Delhi.
4. Jadhav, H. &Bhosale, V. M. 1995. *Environmental Protection and Laws*. Himalaya Pub.
5. Joseph, K. and Nagendran, R. 2004. *Essentials of Environmental Studies*, Pearson Education (Singapore) Pte. Ltd., Delhi.
6. Kaushik, A. & Kaushik, C. P. 2004. *Perspective in Environmental Studies*, New Age International (P) Ltd, New Delhi.
7. Miller, T. G. Jr. 2000. *Environmental Science*, Wadsworth Publishing Co.
8. Sharma, P. D. 2005. *Ecology and Environment*, Rastogi Publications, Meerut.
9. *Booklet on Safe Driving*. Sukhmani Society (Suvidha Centre), District Court Complex, Amritsar.
10. Kanta, S., 2012. *Essentials of Environmental Studies*, ABS Publications, Jalandhar.

**Note: Latest edition of suggested books may be considered.**

**BCG-501: ENGLISH (COMPLUSORY)**

**Time: 3 Hours**

**Max. Marks : 50**  
**Theory :40**  
**Internal Assessment:10**

**Text Books Prescribed & Course Contents**

1. *All My Sons* by Arthur Miller.
2. *Poems of Nature and Culture*, Guru Nanak Dev University Amritsar
3. ***Murphy's English grammar (by Raymond Murphy) CUP***

**Course Contents :**

1. The study of the whole text of the play , “ *All My Sons* ”
2. **The study of the following poems from the prescribed book *Poems of Nature and Culture***
  - William Wordsworth : The World Is Too Much With Us  
: The Solitary Reaper
  - P.B. Shelley : Ozymandias
  - Alfred Lord Tennyson : In Memoriam
  - Mathew Arnold : Dover Beach
  - W. B. Yeats : Words
  - Walter De La Mare : The Listeners
  - W.H. Auden : The Unknown Citizen
  - Rabindranath Tagore : False Religion
  - Nissim Ezekiel : Night Of Scorpion
3. **Unit No. 47-48, 113-120 from *Murphy's English Grammar***

**Instructions for the Paper Setter and Distribution of Marks:**

The question paper will consist of three sections and the distribution of marks will be as under:

Section A: 10 Marks

Section B: 20 Marks

Section C: 10 Marks

**Section–A**

1. **Twelve ( 12) Questions on usage of grammar related to the prescribed units of *Murphy's English Grammar* will be set for the students to attempt any Ten (10) (1X10= 10 Marks)**

**Section–B**

- I. **THREE** questions requiring brief descriptive answers based on character, tone, plot and theme in the play *All My Sons* will be set and examinees will be expected to attempt **any TWO** (2X5= 10 Marks)
- II. **THREE** questions on central idea, theme, tone or style etc. of the prescribed poems from the textbook, *Poems of Nature and Culture* will be set for the students to attempt **any TWO** questions. (2X5 = 10 Marks)

**Section–C**

- III. **TWO** Questions, one each from *All My Sons* and *Poems of Nature and Culture* (250-300 words) will be set for the students to answer **ANY ONE**. (1X5 = 5 Marks)
- IV. Guided Composition (With Given Hints) in about 150-200 words. (1X5 = 5 Marks)

**BCG-502: PUNJABI COMPULSORY**  
**ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ : 3 ਘੰਟੇ

ਥਿਊਰੀ ਅੰਕ : 40  
ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 10  
ਕੁਲ ਅੰਕ : 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

1. **ਪੰਜਾਬੀ ਕਹਾਣੀ ਦੇ ਨਵੇਂ ਨਕਸ਼** (ਸੰਪਾ. ਡਾ. ਮਹਿਲ ਸਿੰਘ ਅਤੇ ਡਾ. ਸੁਖਬੀਰ ਸਿੰਘ) - ਪਹਿਲੀਆਂ ਛੇ ਕਹਾਣੀਆਂ। (ਸਿੰਘ ਬ੍ਰਦਰਜ਼, ਅੰਮ੍ਰਿਤਸਰ, 2015)
2. **ਗਿਆਨ ਮਾਲਾ** (ਵਿਗਿਆਨਕ ਤੇ ਸਮਾਜ-ਵਿਗਿਆਨਕ ਲੇਖਾਂ ਦਾ ਸੰਗ੍ਰਹਿ), (ਸੰਪਾ. ਡਾ. ਸਤਿੰਦਰ ਸਿੰਘ, ਪ੍ਰੋ. ਮਹਿੰਦਰ ਸਿੰਘ ਬਨਵੈਤ), (ਪਹਿਲੇ ਪੰਜ ਲੇਖ)
3. **ਲਗਪਗ 200 ਸ਼ਬਦਾਂ ਵਿਚ ਪੈਰੂਾ ਰਚਨਾ**
4. **ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰੂੇ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ**
5. **ਵਿਆਕਰਣ :**  
(ੳ) ਨਾਂਵ ਵਾਕੰਸ਼ : ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰ  
(ਅ) ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ : ਮੇਲ ਤੇ ਅਧਿਕਾਰ

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਕਿਸੇ ਇੱਕ ਕਹਾਣੀ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 08 ਅੰਕ
2. ਕਿਸੇ ਇੱਕ ਨਿਬੰਧ ਦਾ ਸਾਰ/ਵਿਸ਼ਾ-ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 08 ਅੰਕ
3. ਪੈਰੂਾ : ਤਿੰਨਾਂ ਵਿਚੋਂ ਕਿਸੇ ਇੱਕ ਵਿਸ਼ੇ ਉੱਤੇ 04 ਅੰਕ
4. ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰੂੇ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ 04 ਅੰਕ
5. ਨੰਬਰ 5 ਉੱਤੇ ਨਿਰਧਾਰਿਤ ਵਿਆਕਰਣ ਵਿਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ 08 ਅੰਕ
6. ਉਪਰੋਕਤ ਲੜੀ ਨੰਬਰ 1 ਅਤੇ 2 ਦੀਆਂ ਪੁਸਤਕਾਂ ਵਿਚੋਂ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 4 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰੇਕ ਦਾ ਉੱਤਰ 50 ਸ਼ਬਦਾਂ ਤੋਂ ਵੱਧ ਨਾ ਹੋਵੇ। (4x2) 08 ਅੰਕ

**BCG-502: BASIC PUNJABI**

**ਮੁੱਢਲੀ ਪੰਜਾਬੀ**

(In Lieu of Compulsory Punjabi)

ਸਮਾਂ : 3 ਘੰਟੇ

ਥਿਊਰੀ ਅੰਕ : 40

ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 10

ਕੁਲ ਅੰਕ : 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

**1. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਤੇ ਉਪਭਾਸ਼ਾ :**

ਪੰਜਾਬੀ ਦੀਆਂ ਉਪਭਾਸ਼ਾਵਾਂ : ਮਾਝੀ, ਮਲਵਈ, ਦੁਆਬੀ।  
ਪੰਜਾਬੀ ਦੀ ਟਕਸਾਲੀ ਭਾਸ਼ਾ।

**16 ਅੰਕ**

**2. ਸਿੱਖ ਧਰਮ ਬਾਰੇ ਮੁੱਢਲੀ ਜਾਣਕਾਰੀ :**

ਦਸ ਗੁਰੂ ਸਾਹਿਬਾਨ (ਜੀਵਨ ਤੇ ਸਿੱਖਿਆ)  
ਗੁਰੂ ਗ੍ਰੰਥ ਸਾਹਿਬ।

**10 ਅੰਕ**

**3. (ੳ) ਨੈਤਿਕ ਸਿੱਖਿਆ ਨਾਲ ਸੰਬੰਧਿਤ ਕਹਾਣੀਆਂ :** ਏਕਤਾ ਵਿਚ ਬਲ, ਅੰਗੂਰ ਖੱਟੇ ਹਨ, ਜਿੱਥੇ ਚਾਹ ਉੱਥੇ ਰਾਹ, ਲਾਲਚ ਬੁਰੀ ਬਲਾ ਹੈ, ਅੰਤ ਭਲੇ ਦਾ ਭਲਾ।

**(ਅ)** ਪੰਜਾਬੀ ਤੋਂ ਅੰਗਰੇਜ਼ੀ ਅਨੁਵਾਦ।

**14 ਅੰਕ**

**ਅੰਕ ਵੰਡ ਅਤੇ ਪ੍ਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਪਹਿਲੇ ਭਾਗ ਵਿੱਚੋਂ ਪੰਜ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਜਿਨ੍ਹਾਂ ਵਿੱਚੋਂ ਚਾਰ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਲਾਜ਼ਮੀ ਹਨ। ਹਰ ਪ੍ਰਸ਼ਨ ਦੇ ਚਾਰ-ਚਾਰ ਅੰਕ ਹਨ।  
(4X4)=16 ਅੰਕ
2. ਭਾਗ ਦੂਜਾ ਵਿੱਚੋਂ ਦੋ ਹਿੱਸਿਆਂ ਵਿਚ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹੋਣਗੇ। ਪਹਿਲੇ ਹਿੱਸੇ ਵਿਚ ਦੋ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਜਿਸ ਵਿੱਚੋਂ ਇੱਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਇਸ ਦੇ ਚਾਰ ਅੰਕ ਹਨ। ਦੂਜੇ ਹਿੱਸੇ ਵਿਚ ਤਿੰਨ ਪ੍ਰਸ਼ਨ ਦੋ-ਦੋ ਅੰਕਾਂ ਦੇ ਪੁੱਛੇ ਜਾਣਗੇ।  
(4+6)=10 ਅੰਕ
3. ਭਾਗ ਤੀਜਾ ਦੇ (ੳ) ਭਾਗ ਵਿੱਚੋਂ ਨੈਤਿਕ ਸਿੱਖਿਆ ਨਾਲ ਸੰਬੰਧਿਤ ਤਿੰਨ ਕਹਾਣੀਆਂ ਦਿੱਤੀਆਂ ਜਾਣਗੀਆਂ। ਜਿਨ੍ਹਾਂ ਵਿੱਚੋਂ ਇੱਕ ਕਹਾਣੀ ਕਰਨੀ ਜ਼ਰੂਰੀ ਹੈ। ਜਿਸ ਦੇ ਦੱਸ ਅੰਕ ਹਨ। ਭਾਗ ਤੀਜਾ ਦੇ (ਅ) ਭਾਗ ਵਿੱਚੋਂ ਸਰਲ ਪੰਜਾਬੀ ਦਾ ਇੱਕ ਪੈਰਾ ਅੰਗਰੇਜ਼ੀ ਦਾ ਅਨੁਵਾਦ ਕਰਨ ਲਈ ਦਿੱਤਾ ਜਾਵੇਗਾ। ਜਿਸ ਦੇ ਚਾਰ ਅੰਕ ਹੋਣਗੇ।  
(10+4)=14 ਅੰਕ

**BCG-503: MANAGEMENT ACCOUNTING AND FINANCIAL MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note:**

- 1. Atleast 50% of the questions to be set in Section B & Section C should be numericals.**
- 2. The question paper covering the entire course shall be divided into three sections as follows:**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark. The total weightage of this section shall be 8 marks.

**Section–B:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Part-I**

**Management Accounting:** Meaning; Nature; Scope; Objectives and Users; Difference between Cost Accounting, Financial Accounting and Management accounting.

**Analysis and Interpretation of Financial Statements:** Meaning; Types and Methods of Financial Analysis; Comparative Statements; Trend Analysis; Common Size Statements; Ratio Analysis: Meaning, Nature, Types of Ratios, Uses and Limitations of Ratios

**Fund Flow Statement:** Meaning and Concept of Flow of Fund, Preparation of Fund Flow Statement, Uses and Significance.

**Cash Flow Statement:** Meaning and Concept of Flow of Cash; Difference between Fund Flow Statement and Cash Flow Statement; Preparation of Cash Flow Statement as per AS-3 norms.

**Part – II**

**Financial Management:** Meaning, Aims and Scope of Finance Function, Sources of Company Finance, Long Term and Short Term, Dividend Policy and Models.

**Capital Budgeting:** Meaning, Purpose, Objectives & Process, Evaluation of projects (Excluding Risk and Uncertainty).

**Cost of Capital:** Concept, Relevance of Cost of Capital, Specific Costs and Weighted Average Cost, Marginal Cost of Capital.

**Capital Structure Decisions:** Meaning and Concept of Capital Structure, Designing Optimum Capital Structure, Determinants of Capital Structure, Capital Structure Theories.

**Suggested Readings:**

1. Maheshwari, S.N., "*Principles of Management Accounting*", 2007, Sultan Chand & Sons, New Delhi
2. Vashisht, C.D. and Sexana, V.K., "*Advanced Management Accounting*", 2012, Sultan Chand & Sons, New Delhi
3. Gowda, J.M., "*Management Accounting*", 2010, Himalaya Publishing House, New Delhi.
4. Manmohan and Goyal, S.N., "*Principles of Management Accounting*", Shakithabhavan Publication, Agra
5. Pillai, R.S.N. and Bagavathi, V., "*Management Accounting*", 2013, S. Chand & Co. Pvt. Ltd., New Delhi.
6. Khan and Jain, "*Financial Management*", 2007, TMH
7. Horne, Van, "*Financial Management & Policy*", Twelfth Edition, Pearson
8. Sharan, "*Fundamentals of Financial Management*", 2008, Pearson
9. Banerjee, B, "*Financial Policy & Management Accounting*", 2014, PHI
10. Chandra, P., "*Financial Management*", 2010, TMH
11. Sharma, R.K. and Gupta, S.K., "*Management Accounting: Principles and Practices*", 13th Revised Edition, 2014, Kalyani Publishers Ltd., New Delhi.

**Note: Latest edition of suggested books may be considered.**

**BCG 504: GOODS AND SERVICE TAX (GST)**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part – I**

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

**Exemption from GST:** Introduction, Composition Scheme and remission of Tax.

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

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

**Part-II**

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

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

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

**Suggested Readings:**

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

**Note: Latest edition of suggested books may be considered.**



**BCG-505: OPERATIONS RESEARCH**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part-I**

**Basics of Operational Research** – Development, Definition Characteristics, Necessity, Scope, Limitation.

**Linear Programming** - Introduction, Application, Formulation of Linear Programming Problem, General Linear Programming Problem, Graphical Method of Solution. Theory of Simplex method, Big-M Method.

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

**Part-II**

**Transportation Model** - Assumption, Formulation and Solution of transportation Models, Trans-shipment Problems.

**Sequencing Problems-** Basic Assumptions, Processing 'n' Jobs through One Machine, Processing 'n' Jobs through Two Machines, Processing 'n' Jobs through Three Machines, Processing 'n' Jobs through 'm' Machines.

**Game Theory** – Theory of Games, Characteristics of Games, Rules – Look for a pure Strategy, Reduce Game by Dominance, Mixed Strategies (2 x 2 Games, 2 x n Games or m x 2 Games).

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

**Suggested Readings:**

1. Hien, L.W., *“Quantitative Approach to Managerial Decisions”*, Prentice Hall, New Jersey.
2. Morse, L. B., *“Statistics for Business & Economics”*, Harper Collins, New York.
3. Levin, R. I. and Rubin, D. S., *“Statistics for Management”*, 2010, Prentice Hall of India, New Delhi.
4. Watsnam Terry J. and Keith Parramor: *Quantitative Methods in Finance*, International Thompson Business Press, London
5. Sharma, J.K., *“Quantitative Techniques for Managerial Decisions”*, 2007, Macmillan Publishers India, New Delhi.
6. Vohra, N.D., *“Quantitative Techniques in Management”*, 2007, Tata McGraw Hill, New Delhi.
7. Kapoor, V.K., *“Operations Research Techniques for Management”*, 7th Edition, Sultan Chand & Sons, New Delhi.
8. Swaroop, K., Gupta, P.K. and Manmohan, *“Operations Research”*, 2013, 18th Edition, Sultan Chand & Sons, New Delhi.
9. Gupta, P.K. and Hira, D.S., *“Operations Research”*, 2009, S. Chand & Co., New Delhi.

**Note: Latest edition of suggested books may be considered.**

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**BCH-506: SEMINAR REPORT BASED ON PRACTICAL TRAINING**

**Max. Marks: 50**

**Based on the Report: 30**

**Based on the Presentation: 20**

**GROUP I- (ACCOUNTING & FINANCE)**

**BCG-511: CONTEMPORARY ACCOUNTING**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part I**

**Emergence of contemporary issues in accounting** – influence of other disciplines on accounting and changing environment.

**Human Resource Accounting:** Meaning and Scope, Human Resource Cost Accounting – Capitalization, Write off and Amortization Procedure. Human Resource Valuation Accounting – Appraisal of Various Human Resource Valuation Models. Use of Human Resource Accounting in Managerial Decisions. Human Resource Accounting in India.

**Price Level Accounting** – Methods, Utility and Corporate Practices

**Corporate Social Reporting:** Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting. Corporate Social Reporting in India.

**Part II**

**Corporate Reporting:** Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting.

**Recent Trends in the Presentation of Published Accounts.** Reporting by Diversified Companies.

**Value Added Reporting:** Preparation and Disclosure of Value Added Statements, Economic Value Added, EVA Disclosure in India

**Basel Norms**

**Accounting Standards in India.** Significance and formulation of Accounting Standards. Accounting Standards relating to Interim Reporting. Accounting for Leases, Earning Per Share. and Accounting for Intangibles.

**Suggested Readings:**

1. Lal, Jawahar and Lele, R.K., “*Contemporary Accounting Issues*”, 1988, Himalaya Publishers.
2. Porwal, L.S., “*Accounting Theory*”, 2001, Tata McGraw Hill.
3. Lal, Jawahar, “*Corporate Financial Reporting*”, 2009, Taxman.
4. Arora, J.S., “*Price Level Accounting*”, 1999, Deep and Deep Publishers.
5. Chander, Subhash, “*Corporate Reporting Practices*”, 1992, Deep and Deep Publishers.

**Note: Latest edition of suggested books may be considered.**

**GROUP I- (ACCOUNTING & FINANCE)**  
**BCG 512: ADVANCED FINANCIAL MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part – I**

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

**Sources of finance and cost of capital-** Different sources of finance; long term and Short term sources

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

**Leverage and capital structure theories-** Leverage- Business Risk and Financial Risk - Operating and financial leverage, trading on Equity

**Capital Structure decisions** - Capital structure patterns, designing optimum capital structure, Constraints, Various capital structure theories.

**Part – II**

**Working Capital Management** - Introduction; Meaning and Concept of Working Capital; Management of Working Capital and Issues in Working Capital; Estimating Working Capital Needs; Operating or Working Capital Cycle. Various sources of finance to meet working capital

requirements financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)

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

**Capital Expenditure Decisions**

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

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

**Suggested Readings:**

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

**Note: Latest edition of suggested books may be considered.**

**GROUP-II: BANKING AND INSURANCE**  
**BCG 521: BANKING SERVICES MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART – I**

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

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

**PART – II**

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

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

**Banking Sector Reforms** – Basel Norms – Capital Adequacy – Globalised Challenges in Banking Services – Recent Developments in Banking Services – Measurement of Service Quality – SERVQUAL



**Suggested Readings:**

1. Khubchandani, BS, '*Practice and Law of Banking*', Mac Millan India Ltd 2000.
2. Nanda, KC, '*Credit and Banking*', *Response Book*, Sage Publications, 1999.
3. Sundram&Varshney, '*Banking and Financial System*', Sultan Chand & Sons.
4. Gurusamy, S, '*Financial Services & System*', 2009, Vijay Nicole imprints Pvt Ltd.

**Note: Latest edition of suggested books may be considered.**

**GROUP-II: BANKING AND INSURANCE**  
**BCG-522: INSURANCE SERVICE MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section-A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section-B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section-C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART – I**

**Insurance Organization and Management** – Organisation forms in Life and Health insurance – Organisational structure – Life insurer's management and **Office administration** – Insurance documentation – Publicity – Proposal forms – Policies contracts – Premium receipts – Endorsement – Renewals.

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

**PART – II**

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

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

**Suggested Readings:**

1. Kenneth Black Jr., Harold D. Skipper.Jr: "*Life and Health Insurance*", 2000, Pearson

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Education.

2. Kenneth black Jr., Harold D. Skipper.Jr: "*Life and Health Insurance*", Response Books.
3. Srinivasan, DC and Shashanksrivastsava: "*Indian Insurance Industry*", 2003, New century Publications.
4. Julia Holyoake & Bill Weiper: "*Insurance*", 2007, CIB publications, Delhi.
5. Ganguly, Anand "*Insurance Management*", 2001, New Age Publications.

**Note: Latest edition of suggested books may be considered.**

**GROUP-III: COMPUTER APPLICATIONS AND E-BUSINESS**  
**BCG-531: COMPUTER BASED ACCOUNTING**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section-A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section-B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section-C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART – I**

**Business and Computers:** Advantages of using Computers in Business. Evolution of Computers in Business, Computer Tools for Business Usage.

**Accounting as an Information System–** Importance of system approach for Accounting.

**General Role of Computers in Accounting–** Important aspects of Computer Accounting, Types of Accounting Softwares

**PART – II**

**Starting With Tally–** Tally server for single user, Tally for Multi–User.

**Activating Tally for Single User–** For users connected to the internet, for users not connected to the Internet

**Activating tally for Multi–User–** Tally License server

**New Features of tally,** Installation of Tally, Running Tally

**Items on the tally screen–** Gateway of Tally, Direct Command area, The Buttons

Create a Company– Directory, Name, Mailing Name, Address, State, Pin Code, Email Address,

Use Indian Vat, VAT TIN Number, Income tax Number, Maintain, Books Beginning from,

Tally/Vault password, Use Security Control

**Suggested Readings:**

1. Firewall, , “*Computer Accounting*”, 2006, Lakshmi Publications

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2. Rajaraman, V., *“Introduction to Information Technology”*, 2013, PHI.
3. Bharihoka, Deepak, *“Fundamentals of Information Technology”*, 2009, Excel Book.
4. Madan, Sushila, *“Computer Applications”*, 2007, Mayur Paperbacks, New Delhi.
5. J.L. Boockholdt, *“Accounting Information System”: Transaction Processing and Control*, 1998, Irwin Mcraw–Hill.

**Note: Latest edition of suggested books may be considered.**

**GROUP-III: (COMPUTER APPLICATIONS & E-BUSINESS)**  
**BCG-532: E-COMMERCE**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section-A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section-B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section-C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART – I**

**Introduction to E- commerce :** Meaning and concept – E- commerce v/s Traditional Commerce– E- Business & E- Commerce – History of E- Commerce – EDI – Importance, features & benefits of E- Commerce – Impacts, Challenges & Limitations of E-Commerce – Supply chain management & E – Commerce – E – Commerce infrastructure.

**Business models of E – Commerce:** Business to Business – Business to customers– Customers to Customers – Business to Government – Business to Employee – E – Commerce strategy – Influencing factors of successful E- Commerce.

**PART – II**

**Marketing strategies & E – Commerce:** Website – components of website – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media– Models of internet advertising – Weakness in Internet advertising – Mobile Commerce.

**Electronic Payment system :** Introduction – Online payment systems – prepaid and postpaid payment systems – e- cash, e- cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics.

**Legal and ethical issues in E- Commerce:** Security issues in E- Commerce–Regulatory frame work of E- commerce.

**Suggested Readings:**

1. Turban, Efraim, and David King, “*Electronic Commerce: A Managerial Perspective*”, 2010, Pearson Education Asia, Delhi.
2. Kalakota, Ravi, “*Frontiers of Electronic Commerce*”, 2004, Addison – Wesley, Delhi.
3. Rayport, Jeffrey F. and Jaworksi, Bernard J, “*Introduction to E–Commerce*”, 2003, Tata McGraw Hill, New Delhi.
4. SmanthaShurety, “*E–Business with Net Commerce*”, Addison – Wesley, Singapore.
5. Rich, Jason R: *Starting an E–Commerce Business*, 2007, IDG Books, Delhi.
6. Laudon, Kenneth C and Carol GuercioTraver: *E–Commerce business. Technology*, 2011, Pearson Education, Delhi.
7. Stamper David A, and Thomas L.Case: *Business Data Communications*, 2005, Pearson Education, New Delhi.
8. Willam Stallings: *Business Data Communications*, 2007, Pearson Education, New Delhi.

**Note: Latest edition of suggested books may be considered.**

**BCG-601: ENGLISH COMPULSORY**

**Time: 3 Hours**

**Max. Marks : 50**

**Theory : 40**  
**Internal Assessment :10**

**Texts Prescribed:**

1. *English Teacher* By R.K. Narayan
2. *Glimpses of Theatre*, Guru Nanak Dev University Amritsar.
3. *Murphy's English grammar* (by Raymond Murphy)

**Course Contents:**

1. The study of the whole text of the novel, *English Teacher*
2. The study of the following one-act plays from the prescribed book, **Glimpses of Theatre**
  - i) *The Will*
  - ii) *Progress*
  - iii) *The Monkey's Paw*
3. Unit 38-41, 92-97 Complete the sentences in a suitable way from *Murphy's English Grammar*

**Instructions for the Paper Setter and Distribution of Marks:**

The question paper will consist of three sections and the distribution of marks will be as under:

Section A: 10 Marks

Section B: 20 Marks

Section C: 10 Marks

**Section–A**

1. **Twelve ( 12)** Questions on usage of grammar related to the prescribed units of *Murphy's English Grammar* will be set for the students to attempt **any Ten( 10)** (1X10= 10 Marks)

**Section–B**

- I. **THREE** questions requiring brief descriptive answers based on character, tone, plot and theme in the *English Teacher* will be set and examinees will be expected to attempt **any TWO** (2X5= 10 Marks)
- II. **THREE** questions on central idea, theme, tone or style etc. of the prescribed one-act plays from the textbook, *Glimpses of Theatre* will be set for the students to attempt **any TWO** of these questions. (2X5 = 10 Marks)

**Section–C**

- III. **TWO** Questions, one from each literary text (*English Teacher* and *Glimpses of Theatre*) will be set for the students to answer **ANY ONE** . (1X5 = 5 Marks)
- IV. The student will be asked to write a Resume (1X5 = 5 Marks)



**BCG-602: PUNJABI COMPULSORY  
ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ : 3 ਘੰਟੇ

ਬਿਊਰੀ ਅੰਕ : 40  
ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 10  
ਕੁਲ ਅੰਕ : 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

1. **ਪੰਜਾਬੀ ਕਹਾਣੀ ਦੇ ਨਵੇਂ ਨਕਸ਼** (ਸੰਪਾ. ਡਾ. ਮਹਿਲ ਸਿੰਘ ਅਤੇ ਡਾ. ਸੁਖਬੀਰ ਸਿੰਘ) - ਪਿਛਲੀਆਂ ਪੰਜ ਕਹਾਣੀਆਂ। (ਸਿੰਘ ਬ੍ਰਦਰਜ਼, ਅੰਮ੍ਰਿਤਸਰ, 2015)
2. **ਗਿਆਨ ਮਾਲਾ** (ਵਿਗਿਆਨਕ ਤੇ ਸਮਾਜ-ਵਿਗਿਆਨਕ ਲੇਖਾਂ ਦਾ ਸੰਗ੍ਰਹਿ), (ਸੰਪਾ. ਡਾ. ਸਤਿੰਦਰ ਸਿੰਘ, ਪ੍ਰੋ. ਮਹਿੰਦਰ ਸਿੰਘ ਬਨਵੈਤ), (ਪਿਛਲੇ ਪੰਜ ਲੇਖ)
3. **ਲੇਖ ਰਚਨਾ** (ਵਿਦਿਅਕ ਅਤੇ ਸਭਿਆਚਾਰਕ ਵਿਸ਼ਿਆਂ ਬਾਰੇ)
4. **ਸੰਖੇਪ ਰਚਨਾ**
5. **ਵਿਆਕਰਣ :**  
(ੳ) ਕਿਰਿਆ ਵਾਕਾਂਸ਼ : ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰ  
(ਅ) ਕਾਰਕ ਅਤੇ ਕਾਰਕੀ ਸੰਬੰਧ

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਕਿਸੇ ਇੱਕ ਕਹਾਣੀ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 08 ਅੰਕ
2. ਕਿਸੇ ਇੱਕ ਨਿਬੰਧ ਦਾ ਸਾਰ/ਵਿਸ਼ਾ-ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 08 ਅੰਕ
3. ਲੇਖ ਰਚਨਾ : ਤਿੰਨਾਂ ਵਿਚੋਂ ਕਿਸੇ ਇੱਕ ਵਿਸ਼ੇ ਉੱਤੇ 04 ਅੰਕ
4. ਸੰਖੇਪ ਰਚਨਾ 04 ਅੰਕ
5. ਨੰਬਰ 5 ਉੱਤੇ ਨਿਰਧਾਰਿਤ ਵਿਆਕਰਣ ਵਿਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ 08 ਅੰਕ
6. ਉਪਰੋਕਤ ਲੜੀ ਨੰਬਰ 1 ਅਤੇ 2 ਦੀਆਂ ਪੁਸਤਕਾਂ ਵਿਚੋਂ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 4 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰੇਕ ਦਾ ਉੱਤਰ 50 ਸ਼ਬਦਾਂ ਤੋਂ ਵੱਧ ਨਾ ਹੋਵੇ। (4x2) 08 ਅੰਕ

**BCG-602: BASIC PUNJABI**

**ਮੁੱਢਲੀ ਪੰਜਾਬੀ**

(In Lieu of Compulsory Punjabi)

ਸਮਾਂ : 3 ਘੰਟੇ

ਬਿਊਰੀ ਅੰਕ : 40

ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 10

ਕੁਲ ਅੰਕ : 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

1. ਕਿਸੇ ਇੱਕ ਕਵੀ ਬਾਰੇ ਮੁੱਢਲੀ ਜਾਣਕਾਰੀ ਜਾਂ ਇਨ੍ਹਾਂ ਦੀਆਂ ਪ੍ਰਸਿੱਧ ਕਵਿਤਾਵਾਂ ਦੀ ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ।

ਭਾਈ ਵੀਰ ਸਿੰਘ (ਡਾਲੀ ਨਾਲੋਂ ਤੋੜ ਨਾ ਸਾਨੂੰ, ਸਮਾਂ)

ਪ੍ਰੋ. ਮੋਹਨ ਸਿੰਘ (ਅੱਜ ਕੋਈ ਆਇਆ ਸਾਡੇ ਵਿਹੜੇ, ਮਾਂ)

ਸੁਰਜੀਤ ਪਾਤਰ (ਦਿਲ ਹੀ ਉਦਾਸ ਹੈ)

ਅੰਮ੍ਰਿਤਾ ਪ੍ਰੀਤਮ (ਅੱਜ ਆਖਾਂ ਵਾਰਿਸ ਸ਼ਾਹ ਨੂੰ)

16 ਅੰਕ

2. ਹੇਠ ਲਿਖੀਆਂ ਕਹਾਣੀਆਂ ਵਿਚੋਂ ਕਿਸੇ ਇੱਕ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ ਜਾਂ ਸਾਰ ਲਿਖੋ :

ਭੂਆ (ਨਾਨਕ ਸਿੰਘ)

ਕਰਾਮਾਤ (ਕਰਤਾਰ ਸਿੰਘ ਦੁੱਗਲ)

ਇੰਤਜ਼ਾਰ (ਅਜੀਤ ਕੌਰ)

10 ਅੰਕ

3. ਇਤਿਹਾਸਕ/ਸਭਿਆਚਾਰਕ/ਰਾਜਨੀਤਿਕ/ਸਮਾਜਿਕ/ਤਤਕਾਲੀਨ ਵਿਸ਼ਿਆਂ ਉੱਪਰ ਲੇਖ। 14 ਅੰਕ

**ਅੰਕ ਵੰਡ ਤੇ ਪ੍ਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਭਾਗ ਪਹਿਲਾ ਵਿਚ ਕਵੀ ਦੇ ਜੀਵਨ ਬਾਰੇ ਜਾਣਕਾਰੀ ਅਤੇ ਕਵਿਤਾ ਦੀ ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ ਨਾਲ ਸੰਬੰਧਿਤ ਚਾਰ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨਾਂ ਦਾ ਉੱਤਰ ਦੇਣਾ ਲਾਜ਼ਮੀ ਹੈ। 8+8=16 ਅੰਕ

2. ਭਾਗ ਦੂਜਾ ਵਿਚ ਕਿਸੇ ਇੱਕ ਕਹਾਣੀ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ ਦਿੱਤਾ ਜਾਵੇਗਾ। 10 ਅੰਕ

3. ਇਤਿਹਾਸਕ, ਸਭਿਆਚਾਰਕ, ਰਾਜਨੀਤਿਕ, ਸਮਾਜਿਕ, ਤਤਕਾਲੀਨ ਵਿਸ਼ਿਆਂ ਨਾਲ ਸੰਬੰਧਿਤ ਤਿੰਨ ਸਿਰਲੇਖ ਦਿੱਤੇ ਜਾਣਗੇ। ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਇੱਕ ਵਿਸ਼ੇ ਨਾਲ ਸੰਬੰਧਿਤ ਲੇਖ ਲਿਖਣਾ ਹੋਵੇਗਾ। 14 ਅੰਕ

**BCG-603: AUDITING**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part-I**

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

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

**Part-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 - Auditor’s certificates

**Special Areas of Audit:** Tax audit and Management audit - Recent Trends in Auditing.

**Suggested Readings:**

1. Jha, A., “*A Student’s Guide to Auditing*”, 2012, Taxmann Publications Pvt Ltd., New Delhi.

B.COM (HONS) (SEMESTER SYSTEM)

2. Tandon, B. N., Sudharsanam, S. and Sundharabahu, S., “*A Handbook of Practical Auditing*”, 2010, S. Chand and Co. Ltd., New Delhi.
3. Dinkar, P., “*Principles and Practice of Auditing*”, 2004, Sultan Chand and Sons, New Delhi.
4. Institute of Chartered Accountants of India: “*Auditing and Assurance Standards*”, ICAI, New Delhi.
5. Gupta, K., and Arora, A., “*Fundamentals of Auditing*,” 2008, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
6. Ghatalia, S.V.: “*Practical Auditing*,” 2005, Allied Publishers Private Ltd., New Delhi.

**Note: Latest edition of suggested books may be considered.**

**BCG-604: DIRECT TAX LAWS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part-I**

**Income Tax Act 1961:** Basic Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.

Income Tax Act 1961: Heads of Income Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession

**Part-II**

**Short term and long term capital gains;** income from other sources; computation of Gross Total Income and Total Income and the tax liability of an individual Assessee; deductions from the Gross Total Income of individuals. Tax Deduction at Source

**Suggested Readings:**

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

**Note: Latest edition of suggested books may be considered.**

**BCG-605: CORPORATE GOVERNANCE**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part-I**

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

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

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

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

**Part-II**

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

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

Governance in Commonwealth, 1999, Euro shareholders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes-Oxley (SOX) Act, 2002 (USA), Smith Report, 2003 (UK)

**Suggested Readings:**

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

**Note: Latest edition of suggested books may be considered.**

**BCH-606: BANK MARKETING**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; The total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART-I**

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

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

**PART-II**

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

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



**Suggested Readings:**

1. Chacko, Oommen and Grewal, Rajendra, “Marketing of Banking Services”, 2003, MacMillan India Ltd
2. Bank Marketing Association, “Bank Marketing”, 1990, The Association
3. Reidenbach, R. Eric and Pitts, Robert E, “Effective bank marketing: issues, Techniques and Applications”,1987, Bank Administration Institute

**Note: Latest edition of suggested books may be considered.**

**GROUP I- (ACCOUNTING & FINANCE)**  
**BCG-611: PORTFOLIO MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part – I**

**Portfolio Theory:** Merits of Diversification: Diversification and Portfolio Risk, Portfolio Return and Risk, Calculation of Portfolio Risk, Optimal Portfolio.

**Portfolio Selection:** Concept of Portfolio Selection, Optimal Portfolio, Objectives, Risk and Investor Preferences, Investment Constraints, Cut-off Rate and New Securities, Efficient Frontier and Portfolio Selection

**Portfolio Revision:** Meaning, Need, Techniques of Portfolio Revision, Formula Plans, Rules Regarding Formula Plans, Constant Rupee Value Plan, Constant Ratio Plan, Variable Ratio Plan, Modifications, Rupee Averaging Technique.

**Part – II**

**Introduction to Investment Management:** Concept and objectives of investment, Difference between Investment and Speculation, Investment and Gambling, Meaning of Investment Management, Investment Management Process, Investment Alternatives, Features of Investment Avenues, Types of Management Strategies, Approaches to Investment

**Economic and Industry Analysis:** Macro-Economic Analysis, Forecasting, Industry Analysis, Sensitivity of Business Cycle, Industry Life Cycle Analysis, Porter Model of Assessment of Profit Potential of Industries

**Suggested Readings:-**

1. Lofthouse, Stephen, “*Investment Management*”, 1999, John Wiley & Sons Publications

B.COM (HONS) (SEMESTER SYSTEM)

2. Fabozzi, Frank J, “ *Investment Management,*” 2009, Prentice Hall Publications
3. Fredrick Amling, “*Investment- An Introduction to Analysis and Management,*” Prentice Hall Pub.
4. Chandra, P, “*Investment Analysis and Portfolio Management*”,2003, Tata Mcgraw

**Note: Latest edition of suggested books may be considered.**

**GROUP I- (ACCOUNTING & FINANCE)**  
**BCG-612: FINANCIAL SERVICES**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part – I**

**Financial services** – meaning - features – importance – contribution of financial services in promoting industry – service sector

**Merchant banking** – meaning, origin and growth of merchant banking in India. Scope of merchant banking services – merchant bankers and management of public issues – merchant banking practices in India. Weakness in the functioning of merchant bankers in India.

**Mutual funds:** Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes – money market mutual funds – private sector mutual funds – functioning of mutual funds in India.

**Part – II**

**Lease financing:** Meaning – types of leasing – factors influencing lease – performance of leasing industry in India – RBI guidelines for hire-purchase – problems of hire-purchasing companies in India.

A. **Factoring:** Concept of factoring – why factoring – types of factoring – factoring mechanism – securitization of debt – concept and mechanism

B. **Retail banking services** – personal loan – home loans – car loans – consumer loans – educational loans- concept of plastic money - credit cards - debit card – (meaning – features – types – merits and de merits of each services are covered)

**C. Venture Capital:** Concept of venture capital fund – characteristics – growth of venture capital funds in India.

**Suggested Readings:**

1. Avadhani, “*Financial Services and Market*”, 1999, Himalaya Publishing House.
2. Bhole, “*Indian Financial System*”, 2009, Himalaya Publishing House.
3. Chandra, P, “*Security Analysis and Portfolio Management*”, 2011, Tata McGraw Hill.
4. Desai, Vasanth, “*The Indian Financial System*”, 1999, Himalaya Publishing House
5. Varshney, PN & Mittal DK, “*Indian Financial System*”, 2000, Sulthan Chand & Sons.

**Note: Latest edition of suggested books may be considered.**

**GROUP-II: BANKING AND INSURANCE**  
**BCG- 621: FOREIGN EXCHANGE MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART – I**

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

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

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

**PART – II**

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

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

**Suggested Readings:**

1. Luc Soenen: “*Foreign Exchange Management*”, 1999, McGraw–Hill Primis Custom Publishing.
2. Loosigian, Allan: “*Foreign Exchange Futures: A Guide to International Currency*”, 2009, ScholarlyBooks, USA
3. Klopfenstein, Gary: “*Strategic Trading in the Foreign Exchange Markets: Insights from Foreign Exchange Traders Worldwide*”, 1993, AMACOM.
4. Fatemi, Khosrow: “*Foreign Exchange Issues, Capital Markets and International Banking in the 1990's*”, 2012, Taylor & Francis Publishers.
5. Walton, L E: “*Foreign Trade and Foreign Exchange*”, Macdonald & Evans. London.
6. Daigler, R.T: “*Managing Risk With Financial futures*”, 2000, Ashgate Publishing Limited
7. C.Jeevanandam: “*Foreign Exchange, Concepts, Practices & Control*”, 2012 Sultan Chand & Sons.

**Note: Latest edition of suggested books may be considered.**

**GROUP-II: BANKING AND INSURANCE**  
**BCG-622: RISK MANAGEMENT AND INSURANCE**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section-A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section-B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section-C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART – I**

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

**Commercial Risk Management Applications** – Property – Liability–Commercial Property Insurance Different Policies and Contracts – Business Liability and Risk Management Insurance –Workers' Compensation and Risk Financing.

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

**PART – II**

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

**Risk management environment** – industry – functions and organisation of insurers – Government regulation of insurance sector – IRA – Privatisation of insurance business in India –



changes in Insurance Act – Insurance intermediaries – insurance products pricing – claim valuation –Foreign insurers in India.

**Suggested Readings:**

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

**Note: Latest edition of suggested books may be considered.**

**GROUP-III: (COMPUTER APPLICATIONS & E-BUSINESS)  
BCG 631: WINDOWS AND NETWORKING**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section-A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section-B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section-C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART –I**

**Operating System and Windows:** Operating Systems: Meaning, Definition, Functions and Types of Operating Systems – Booting process – Disk Operating System: Internal and External Commands – Wild Card Characters – Computer Virus, Cryptology. Windows operating system – Desktop, Start menu, Control panel, Windows accessories, The System Tray, Adjusting the Rate of Speech on the Fly, Application Display, Inputting Text, Windows Text Navigation Commands, Reading with the screen reader.

**Application of Windows**–Application Windows Display, Accessing the Ribbons. The Recycle Bin– Configuring the Recycle Bin. The Run Dialog, Opening a Variety of Items from the Run Dialog, Exploring Windows Search, Using Search Parameters

**PART-II**

**Networking– Transmission Modes:** Simplex, Half-Duplex, Full Duplex. Analog and digital transmission. Synchronous and Asynchronous transmission. Multiplexing.

**Network Topologies: Bus, Star, Ring, Mesh, Tree.**

**Network Security:** Network security threats – Malicious code (Malware), Hacking, Credit card frauds. Spoofing, Sniffing Firewall (Concept, Components and Constituents, Benefits), Enterprise wide security Framework, secure physical infrastructure).

**Suggested Readings :**

1. White, Curt M, "*Data communications and Computer Networks*" , 2013 , Cenange Learning
2. Peterson, Larry L, "*Computer Networks : A System Approach*", 2012, Morgan Kaufmann
3. Bagad, Vilas S, "*Computer Networks*" , 2008, Technical Publications

**Note: Latest edition of suggested books may be considered.**

**GROUP-III: (COMPUTER APPLICATIONS & E-BUSINESS)**  
**BCG-632: E-Marketing**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section-A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section-B:** It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section-C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART – I**

**E Marketing**– Meaning, Concept, Nature, Features for E –Marketing Environment, Business Considerations for E Marketing , Unique E Marketing Issues .

**E Marketing Strategies**– Big Picture Strategies, Objectives and Goals, Segmentation and Positioning

**E- Marketing Techniques:** Search Engines, Directories, Registrations, Solicited targeted E-mails, Interactive sites, Banners, Advertising, Spam Mails, E-mail, Chain letters.

Applications of 5P's (Product, Price, Place, Promotion, People), E-Advertising Techniques: Banners, Sponsorships, Portals, Online Coupons.

**PART – II**

**Internet Marketing:** Concept and role of internet marketing; Search engine optimization – functions, type of traffic, keywords and steps in search engine optimization; Internet advertising – types and tracking ROI; Online PR, News and Reputation Management; Direct marketing –scope and growth; E-mail marketing; Social Media Marketing: Concept and tools; Blogging – benefits, types; Video-marketing for business purpose – tools and techniques; Pay per click marketing; Issues and challenges. E-payment systems: Payment gateways; use of Debit and credit cards; Mobile Marketing Trends and terminologies; Benefits and applications of mobile

and smart phone applications; M-commerce.

**Suggested Readings:**

1. Sheth, Jagdish N. and .Krishnan,V, “*Internet Marketing*”,2001, Harcourt College Publishers,
2. Chaffey,Dave and Mayer, Richard, “*Internet marketing: strategy, implementation and practice,*”, 2000, Financial Times Prentice Hall,
3. Barry Silverstein, “*Business to business Internet marketing*” Jim Hoskins Publishers
4. Tom ,Vassos, “*Strategic Internet marketing*” ,1996 , Que Publishers

**Note: Latest edition of suggested books may be considered.**