

B.COM (PASS) (SEMESTER SYSTEM)

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

SYLLABUS
For
BACHELOR IN COMMERCE
B.Com (Pass)
(Semester: I-VI)
Session: 2019-20



KHALSA COLLEGE, AMRITSAR
(An Autonomous College)

SCHEME OF COURSES**2019-20****SEMESTER – I**

COURSE NO.	COURSE TITLE	Theory	Internal assessment	Practical	Total marks	Page no.	Tutorial per week
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				50		

SEMESTER – II

COURSE NO.	COURSE TITLE	Theory	Internal assessment	Practical	Total marks	Page no.	Tutorial per week
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				50		

SEMESTER – III

COURSE NO.	COURSE TITLE	Theory	Internal assessment	Practical	Total marks	Page no.	Tutorial per week
BCG –301	English (Compulsory)	37	13	-	50		-
BCG –302	Punjabi Compulsory/Basic Punjabi	37	13	-	50		-
BCG - 303	Corporate Accounting	27	13	-	50		2
BCG - 304	Company Laws	37	13	-	50		-
BCG - 305	Financial Management	37	13	-	50		-
BCG - 306	International Business	37	13	-	50		-
BCG - 307	Industrial Laws	37	13	-	50		-
ESL - 221	Environmental Studies- I	37	13	-	50 (qualifying)		-

B.COM (PASS) (SEMESTER SYSTEM)

SEMESTER – IV

COURSE NO.	COURSE TITLE	Theory	Internal assessment	Practical	Total marks	Page no.	Tutorial per week
BCG -401	English (Compulsory)	37	13	-	50		-
BCG -402	Punjabi Compulsory/Basic Punjabi	37	13	-	50		-
BCG -403	Goods and Services Tax	27	13	-	50		2
BCG -404	Indian Economy	37	13	-	50		-
BCG -405	Principles and Practices of Banking and Insurance	37	13	-	50		-
BCG -406	Cost Accounting	37	13	-	50		2
BCG -407	Seminar			-	50		-
ESL - 222	Environmental Studies - II	37	13	-	50 (qualifying)		-

SEMESTER - V

COURSE NO.	COURSE TITLE	Theory	Internal assessment	Practical	Total marks	Page no.	Tutorial per week
BCG -501	English (Compulsory)	40	10		50		-
BCG -502	Punjabi Compulsory/Basic Punjabi	40	10		50		-
BCG -503	Management Accounting	40	10		50		2
BCG -504	Direct Tax Laws	40	10		50		-
BCG -505	Goods and Services Tax	40	10		50		2
Any one of the groups each having two courses							
	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

B.COM (PASS) (SEMESTER SYSTEM)

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

SEMESTER – VI

COURSE NO.	COURSE TITLE	Theory	Internal assessment	Practical	Total marks	Page no.	Tutorial per week
BCG- 601	English (Compulsory)	40	10		50		-
BCG -602	Punjabi Compulsory/Basic Punjabi	40	10		50		-
BCG -603	Operations Research	40	10		50		-
BCG -604	Auditing	40	10		50		2
BCG -605	Workshop on Income Tax & E-Filing	40	10		50		-
Any one of the groups each having two courses							
	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		
BCG - 622	Risk Management and Insurance	40	10		50		

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 the 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 any **ONE** out of the **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)

BCG 102: COMPULSORY PUNJABI

ਸਮਾਂ : 3 ਘੰਟੇ

ਥਿਊਰੀਅੰਕ : 37
ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 13
ਕੁਲ ਅੰਕ : 50

ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

1. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ ਅਤੇ ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ), ਕਵਿਤਾਭਾਗ, ਗੁਰੂਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
(ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ/ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ/ਕਵਿਤਾ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ)
2. **ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿੱਧ ਹਸਤੀਆਂ** (ਜੀਵਨੀ 1 ਤੋਂ 9 ਤੱਕ),
ਸੰਪਾ. ਪ੍ਰਿੰ. ਤੇਜਾ ਸਿੰਘ, ਹਰਨਾਮ ਸਿੰਘ ਸ਼ਾਨ, ਪੰਜਾਬੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਨਾਇਕ ਬਿੰਬ)
3. (ੳ) ਪੈਰੂਾਰਚਨਾ (ਤਿੰਨਾਂ ਵਿਚੋਂ ਇੱਕ)
(ਅ) ਪੈਰੂਪਤ੍ਰਕ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ।
4. (ੳ) **ਭਾਸ਼ਾਵੰਨਗੀਆਂ**: ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪਭਾਸ਼ਾ ਦਾ ਅੰਤਰ, ਪੰਜਾਬੀ ਉਪਭਾਸ਼ਾਵਾਂ ਦੇ ਪਛਾਣ-ਚਿੰਨ੍ਹ।
(ਅ) ਪੰਜਾਬੀ ਭਾਸ਼ਾ : ਨਿਕਾਸ ਤੇ ਵਿਕਾਸ

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਪੰਜ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿਚ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ।
2. ਵਿਦਿਆਰਥੀਆਂ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿਚੋਂ ਇੱਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ।
3. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਭਾਗ ਪਹਿਲਾ ਅਤੇ ਦੂਜੇ ਦੂਸਰੇ ਪ੍ਰਸ਼ਨ 8-8 ਅੰਕਾਂ ਦੇ ਹਨ ਅਤੇ ਭਾਗ ਤੀਜੇ, ਚੌਥੇ ਅਤੇ ਪੰਜਵੇਂ ਦੇ ਪ੍ਰਸ਼ਨ 7-7 ਅੰਕਾਂ ਦੇ ਹਨ।

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

BCG 102: BASIC PUNJABI

ਸਮਾਂ : 3 ਘੰਟੇ

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

1. **ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਤੇ ਗੁਰਮੁਖੀ ਲਿਪੀ**
ੳ) ਨਾਮਕਰਣ ਤੇ ਸੰਖੇਪ ਜਾਣ-ਪਛਾਣ : ਗੁਰਮੁਖੀ ਵਰਣਮਾਲਾ, ਅੱਖਰ ਕ੍ਰਮ, ਸਵਰ ਵਾਹਕ (ੳ ਅ ਈ), 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, ਲਗਾਖਰ (ਬਿੰਦੀ, ਟਿੱਪੀ, ਅੱਧਕ) ਵਾਲੇ ਸ਼ਬਦ, ਸੁੱਧ-ਅਸੁੱਧ। 15 ਅੰਕ

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪਹਿਲੇ ਭਾਗ ਵਿਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ। 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

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

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.

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

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:

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 large scale 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*", 11th 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 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 upto 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 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*”. 7th Edition, rentice Hall of India, New Delhi.
2. Chandan, J.S., “*Statistics for Business and Economics*”, Ist Edition, (1998), Vikas Publishing House Pvt. Ltd.
3. Render, B. and Stair, R. M. Jr., “*Quantitative Analysis for Management*”, 7th 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, 5th Edition (2001), McGraw Hill Irwin.
6. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., “*Business Statistics: A First Course*”, 4th Edition (2008), Pearson Education.

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:

B.COM (PASS) (SEMESTER SYSTEM)

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

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: Counseling, Behavioral 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 Epidemiological Unit, All India Institute of Medical Sciences, 2004.
 7. Randhawa, J.K. and Randhawa, Samreet 2018. Drug Abuse-Management and Prevention. Kasturi Lal & Sons, Educational Publishers, Amritsar- Jalandhar.
 8. Sain, Bhim 1991, Drug Addiction Alcoholism, Smoking obscenity New Delhi: Mittal Publications.
 9. Sandhu, Ranvinder Singh, 2009, Drug Addiction in Punjab: A Sociological Study. Amritsar: Guru Nanak Dev University.
 10. Singh, Chandra Paul 2000. Alcohol and Dependence among Industrial Workers: Delhi: Shipra.
 11. Sussman, S and Ames, S.L. (2008). Drug Abuse: Concepts, Prevention and Cessation, Cambridge University Press.
 12. World Drug Report 2010, United Nations office of Drug and Crime.
 13. World Drug Report 2011, United Nations office of Drug and Crime.
-
1. Jasjit Kaur Randhawa & Samreet Randhawa, "Drug Abuse Problem, Management & Prevention", KLS, ISBN No. 978-81-936570-8-9, (2019).
 2. Jasjit Kaur Randhawa, "Drug Abuse -Management & Prevention", KLS, ISBN No. 978-93-81278-80-2, (2018).
 3. Rama Gandotra & Jasjit Kaur Randhawa, "ਡਰੱਗਜ਼ ਦੁਰਵਰਤੋਂ-(ਨਸ਼ਾਖੋਰੀ) ਪ੍ਰਬੰਧਨ ਅਤੇ ਰੋਕਥਾਮ", KLS, ISBN No. 978-93-81278-87-1, (2018).
 4. Jasjit Kaur Randhawa & Samreet Randhawa, "Drug Abuse-Problem, Management & Prevention", KLS, ISBN No. 978-81-936570-6-5, (2018).
 5. Jasjit Kaur Randhawa & Samreet Randhawa, "ਡਰੱਗਜ਼ ਦੁਰਵਰਤੋਂ-(ਨਸ਼ਾਖੋਰੀ) ਸਮੱਸਿਆ, ਪ੍ਰਬੰਧਨ ਅਤੇ ਰੋਕਥਾਮ", KLS, ISBN No. 978-81-936570-7-1, (2018).

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

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 the 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: COMPULSORY PUNJABI

ਸਮਾਂ : 3 ਘੰਟੇ

ਥਿਊਰੀਅੰਕ : 37
ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 13
ਕੁਲ ਅੰਕ : 50

ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

1. **ਦੋ ਰੰਗ**(ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ ਅਤੇ ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ), ਕਹਾਣੀਭਾਗ, ਗੁਰੂਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ। (ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ)
2. **ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿੱਧ ਹਸਤੀਆਂ** (ਜੀਵਨੀ 10 ਤੋਂ 18 ਤੱਕ)
ਸੰਪਾ. ਪ੍ਰਿੰ. ਤੇਜਾ ਸਿੰਘ, ਹਰਨਾਮ ਸਿੰਘ ਸ਼ਾਨ, ਪੰਜਾਬੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ ਅੰਮ੍ਰਿਤਸਰ।
(ਵਿਸ਼ਾ/ਸਾਰ/ਨਾਇਕ ਬਿੰਬ)
3. (ੳ) ਸ਼ਬਦ-ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ-ਰਚਨਾ : ਪਰਿਭਾਸ਼ਾ, ਮੁੱਢਲੇ ਸੰਕਲਪ।
(ਅ) ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ
4. (ੳ) ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ
(ਅ) ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਪੰਜ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ।
2. ਵਿਦਿਆਰਥੀਆਂ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿਚੋਂ ਇੱਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ।
3. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਭਾਗ ਪਹਿਲਾ ਅਤੇ ਦੂਸਰਾ ਦੋ ਪ੍ਰਸ਼ਨ 8-8 ਅੰਕਾਂ ਦੇ ਹਨ ਅਤੇ ਭਾਗ ਤੀਸਰਾ, ਚੌਥਾ ਅਤੇ ਪੰਜਵਾਂ ਦੋ ਪ੍ਰਸ਼ਨ 7-7 ਅੰਕਾਂ ਦੇ ਹਨ।

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

BCG 202: BASIC PUNJABI

ਸਮਾਂ : 3 ਘੰਟੇ

ਬਿਊਰੀ 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 ਆਦਿ ਨਾਲ ਸੰਬੰਧਿਤ। 10+5=15 ਅੰਕ

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਨੋਟ: ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ 13 ਅੰਕਾਂ ਦੀ ਹੈ, ਜੋ ਕਾਲਜ ਵੱਲੋਂ 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: 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

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

Accounts from Incomplete Records: Single Entry: Features, Books and Accounts maintained, recording of transactions, Ascertainment of Profit (Statement of Affairs method only).

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

Part – II

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

Partnership Accounts: Accounting Treatment of Admission,

Partnership Accounts: Retirement and Death of a partner

Partnership Accounts: 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, 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.

B.COM (PASS) (SEMESTER SYSTEM)

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 Salemanship.

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

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

Suggested Readings:

1. Stoner, J. Freeman, R. & Gilbert, D., “Management”, 1995, Prentice Hall of India.
2. Koontz, H., “Principles of Management (Ascent series)”, 2004, Tata McGraw Hill Publishing.
3. Robbins, S.P. and Coulter, M., “Management”, 9th Edition, 2008, Prentice Hall of India.
4. Robbins S.P. & Decenzo D., “Fundamentals of Management: Essential Concepts and Applications”, Third Edition, 2000, Pearson Education.

5. *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 (PASS) (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.

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

Time: 3 Hours

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: Counseling, 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. Gandotra, R. and Randhawa, J.K. 2018. ਡਰੱਗਜ਼ ਦੁਰਵਰਤੋਂ (ਨਸ਼ਾਖੋਰੀ) ਪ੍ਰਬੰਧਨ ਅਤੇ ਰੋਕਥਾਮ। Kasturi Lal & Sons, Educational Publishers, Amritsar- Jalandhar.
3. Inciardi, J.A. 1981. The Drug Crime Connection. Beverly Hills: Sage Publications.
4. Modi, Ishwar and Modi, Shalini (1997) Drugs: Addiction and Prevention, Jaipur: Rawat

Publication.

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

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

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

8. Singh, Chandra Paul 2000. Alcohol and Dependence among Industrial Workers: Delhi: Shipra. 9. World Drug Report 2011, United Nations office of Drug and Crime.

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

BCG-301: ENGLISH (COMPULSORY)

Time: 3 Hours

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

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: 08 Marks

Section B: 20 Marks

Section C: 09 Marks

Section–A

1. **Twelve (12)** Questions on the usage of grammar related to the prescribed units of *Murphy's English Grammar* will be set for the students to attempt **any Eight(8)**
(1 X 8= 8Marks)

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. **HREE** 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= 6Marks)

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.
(1X4= 4Marks)
2. The students are required to write a **report** in about 200-250 words on a topic related to college activities.
(1X5= 5 Marks)

BCG 302: COMPULSORY PUNJABI

ਸਮਾਂ : 3 ਘੰਟੇ

ਥਿਊਰੀਅੰਕ : 37
ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 13
ਕੁਲ ਅੰਕ : 50

ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

1. ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਵਾਰਤਕ (ਸੰਪਾ. ਡਾ. ਗੁਰਬਚਨ ਸਿੰਘ ਤਾਲਿਬ), ਪੰਜਾਬੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਕਲਾਪੱਖ)
2. ਚੋਣਵੇਂ ਪੰਜਾਬੀ ਇਕਾਂਗੀ (ਇਕਾਂਗੀ ਸੰਗ੍ਰਹਿ) - ਸੁਹਾਗ, ਨਵਾਂਚਾਨਣ, ਅੰਨੇ ਨਿਸ਼ਾਨਚੀ, ਅਰਮਾਨ, ਚਾਬੀਆਂ, ਮਿੱਟੀ ਦਾ ਬਾਵਾ, ਸੱਧਰਾਂ।
3. (ੳ) ਸੰਖੇਪ ਰਚਨਾ (ਪ੍ਰੈਸੀ)।
(ਅ) ਦਿੱਤੇ ਪੈਰ੍ਹੇ ਵਿਚੋਂ ਅਸੁੱਧ ਸ਼ਬਦ ਜੋੜਾਂ ਨੂੰ ਸੁੱਧ ਕਰਨਾ।
4. ਮੂਲ ਵਿਆਕਰਣਕ ਇਕਾਂਗੀਆਂ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵੰਨਗੀਆਂ (ਭਾਵੰਸ਼, ਸ਼ਬਦ, ਵਾਕੰਸ਼, ਉਪ-ਵਾਕ ਅਤੇ ਵਾਕ)

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਪੰਜ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿਚ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ।
2. ਵਿਦਿਆਰਥੀਆਂ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿਚੋਂ ਇੱਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ।
3. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਭਾਗ ਪਹਿਲਾ ਅਤੇ ਦੂਜਾ ਦੇ ਪ੍ਰਸ਼ਨ 8-8 ਅੰਕਾਂ ਦੇ ਹਨ ਅਤੇ ਭਾਗ ਤੀਜਾ, ਚੌਥਾ ਅਤੇ ਪੰਜਵਾਂ ਦੇ ਪ੍ਰਸ਼ਨ 7-7 ਅੰਕਾਂ ਦੇ ਹਨ।

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

BCG 302: BASIC PUNJABI

ਸਮਾਂ : 3 ਘੰਟੇ

ਥਿਊਰੀ ਅੰਕ : 37
ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 13
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, ਸਾਧਾਰਨ ਵਾਕ, ਬਿਆਨੀਆਂ ਵਾਕ, ਪ੍ਰਸ਼ਨਵਾਚਕ ਵਾਕ, ਹੁਕਮੀ ਵਾਕ, ਸੰਯੁਕਤ ਅਤੇ ਮਿਸ਼ਰਤ ਵਾਕ। 10 ਅੰਕ
3. ਪ੍ਰਕਾਰਜੀ ਪੰਜਾਬੀ :
 - ੳ) ਪੈਰਾ ਆਧਾਰਿਤ ਪ੍ਰਸ਼ਨ 4 ਅੰਕ
 - ਅ) ਅਖਾਣ ਤੇ ਮੁਹਾਵਰੇ 4 ਅੰਕ
 - ੲ) ਪ੍ਰਤੀਕੋਡਨ (Transcoding) 4 ਅੰਕ

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪਹਿਲੇ ਭਾਗ ਵਿਚੋਂ ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ ਦੀ ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ ਨਾਲ ਸੰਬੰਧਿਤ ਪੰਜ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ। 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 ਜਾਣ। ਸਾਰੇ ਪ੍ਰਸ਼ਨ ਹੱਲ ਕਰਨੇ ਲਾਜ਼ਮੀ ਹਨ। 10 ਅੰਕ
3. ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇੱਕ ਪੈਰਾ ਦਿੱਤਾ ਜਾਵੇ ਅਤੇ ਉਸ ਉੱਪਰ ਆਧਾਰਿਤ ਇੱਕ- ਇੱਕ ਅੰਕ ਦੇ ਚਾਰ ਪ੍ਰਸ਼ਨ ਦਿੱਤੇ ਜਾਣ। ਉੱਤਰ 50 ਸ਼ਬਦਾਂ ਤੱਕ ਸੀਮਿਤ ਹੋਵੇ। 4 ਅੰਕ
4. ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਅੱਠ ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ ਦਿੱਤੇ ਜਾਣ। ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਚਾਰ ਨੂੰ ਵਾਕਾਂ ਵਿਚ ਵਰਤ ਕੇ ਅਰਥ ਸਪੱਸ਼ਟ ਕਰਨਾ ਹੋਵੇਗਾ। ਹਰ ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ ਦਾ ਇੱਕ-ਇੱਕ ਨੰਬਰ ਹੋਵੇਗਾ। 4 ਅੰਕ
5. ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇੱਕ ਵਾਰਤਾਲਾਪ ਜਾਂ ਵਾਰਤਕ ਦਾ ਟੋਟਾ ਦਿੱਤਾ ਜਾਵੇਗਾ। ਜਿਸ ਨੂੰ ਉਸ ਨੇ ਵਾਰਤਕ ਜਾਂ ਵਾਰਤਾਲਾਪ ਵਿਚ ਤਬਦੀਲ ਕਰਕੇ ਲਿਖਣਾ ਹੋਵੇਗਾ। 4 ਅੰਕ

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

BCG-303: CORPORATE 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

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, Kalyani Publilshers, 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: COMPANY 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

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 Nexis Butterworths Wadhwa, Nagpur.
4. Kannal, S., & V.S. Sowrirajan, “*Company Law Procedure*”, Taxman’s Allied Services (P) Ltd., New Delhi (Latest Edn).
5. Singh, Harpal, “*Indian Company Law*”, Galgotia Publishing, Delhi.

Note: Latest edition of suggested books may be considered.

BCG-305: FINANCIAL 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

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.

BCG-306: INTERNATIONAL BUSINESS

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

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: INDUSTRIAL 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 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.

ESL–221: ENVIRONMENTAL STUDIES–I (COMPULSORY)

Time: 3 Hrs.

Theory Lectures: 1½ Hours/ Week

Max. Marks: 50

Theory Marks: 37

Intass.: 13

Section–A: (12 Marks): It will consist of five short answer type questions. Candidates will be required to attempt three questions, each question carrying four 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 eight marks. Answer to any of the questions should not exceed four pages.

Section–C: (9 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.

5. National Service Scheme

- **Introduction and Basic Concepts of NSS:** History, philosophy, aims & objectives of NSS; Emblem, flag, motto, song, badge etc.; Organizational structure, roles and responsibilities of various NSS functionaries.
- **Health, Hygiene & Sanitation:** Definition, needs and scope of health education; Food and Nutrition; Safe drinking water, water borne diseases and sanitation (Swachh Bharat Abhiyan); National Health Programme; Reproductive health.

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.

BCG-401: ENGLISH (COMPULSORY)

Time: 3 Hours

Max. Marks : 50

Theory : 37

Internal Assessment : 13

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 –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: 08 Marks

Section B: 20 Marks

Section C: 09 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 Eight(8)**
(1X8= 8 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.
(1X4 =4 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: COMPULSORY PUNJABI

ਸਮਾਂ : 3 ਘੰਟੇ

ਥਿਊਰੀਅੰਕ : 37
ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 13
ਕੁਲ ਅੰਕ : 50

ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

1. ਮੇਰੀ ਜੀਵਨਗਾਥਾ (ਸਵੈ-ਜੀਵਨੀ) : ਡਾ. ਦੀਵਾਨ ਸਿੰਘ, ਕਸਤੂਰੀਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।
(ਨਾਇਕ ਬਿੰਬ/ਸਵੈ-ਜੀਵਨੀ ਦੇ ਤੌਰ 'ਤੇ ਪਰਖ/ਵਾਰਤਕ ਸ਼ੈਲੀ)
2. ਫ਼ਾਸਲੇ (ਨਾਟਕ) : ਜਤਿੰਦਰ ਬਰਾੜ, ਨਾਨਕ ਸਿੰਘ ਪੁਸਤਕਮਾਲਾ, ਅੰਮ੍ਰਿਤਸਰ।
(ਵਿਸ਼ਾ/ਸਾਰ/ਨਾਟਕਕਲਾ)
3. (ੳ) ਲੇਖਰਚਨਾ (ਸਮਾਜਿਕ, ਸਭਿਆਚਾਰਕ, ਇਤਿਹਾਸਕ ਅਤੇ ਵਿਦਿਅਕ ਸਰੋਕਾਰਾਂ ਸੰਬੰਧੀ)
(ਅ) ਅਖ਼ਬਾਰ ਨੂੰ ਇਸ਼ਤਿਹਾਰ (ਨਿੱਜੀ, ਦਫ਼ਤਰੀ)
4. ਵਿਆਕਰਣ
(ੳ) ਸ਼ਬਦ-ਜੋੜਾਂ ਦੇ ਨਿਯਮ
(ਅ) ਗੁਰਮੁਖੀ ਲਿਪੀ ਦੀਆਂ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਪੰਜ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ।
2. ਵਿਦਿਆਰਥੀਆਂ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿਚੋਂ ਇੱਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ।
3. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਭਾਗ ਪਹਿਲਾ ਅਤੇ ਦੂਸਰਾ ਦੇ ਪ੍ਰਸ਼ਨ 8-8 ਅੰਕਾਂ ਦੇ ਹਨ ਅਤੇ ਭਾਗ ਤੀਸਰਾ, ਚੌਥਾ ਅਤੇ ਪੰਜਵਾਂ ਦੇ ਪ੍ਰਸ਼ਨ 7-7 ਅੰਕਾਂ ਦੇ ਹਨ।

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

BCG 402: BASIC PUNJABI

ਸਮਾਂ : 3 ਘੰਟੇ

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

ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

1. ਪੰਜਾਬੀ ਵਿਆਕਰਣਿਕ ਇਕਾਈਆਂ ਦੀ ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ : ਮੁੱਢਲੀ ਜਾਣਕਾਰੀ :
ਭਾਵੰਸ਼, 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) ਪੈਰ੍ਹਾ-ਰਚਨਾ 4 ਅੰਕ
ਅ) ਚਿੱਠੀ-ਪੱਤਰ 4 ਅੰਕ
ੲ) ਸੰਖੇਪ-ਰਚਨਾ 4 ਅੰਕ

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਭਾਗ ਪਹਿਲਾ ਵਿਚੋਂ ਪੰਜ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ। 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 ਜਾਣ। ਸਾਰੇ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹਨ। 10 ਅੰਕ
3. ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਤਿੰਨ ਵਿਸ਼ੇ ਦਿੱਤੇ ਜਾਣ, ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਕਿਸੇ ਇੱਕ ਵਿਸ਼ੇ ਨਾਲ ਸੰਬੰਧਿਤ ਪੈਰਾ ਰਚਨਾ ਕਰਨੀ
ਹੋਵੇਗੀ। ਇਸ ਪ੍ਰਸ਼ਨ ਦੇ ਚਾਰ ਅੰਕ ਹਨ। 4 ਅੰਕ
4. ਨਿੱਜੀ, ਦਫ਼ਤਰੀ ਅਤੇ ਵਪਾਰਕ ਚਿੱਠੀ : ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਦੋ ਵਿਚੋਂ ਕਿਸੇ ਇੱਕ ਵਿਸ਼ੇ ਤੇ ਚਿੱਠੀ ਲਿਖਣ ਲਈ
ਕਿਹਾ ਜਾਵੇ। 4 ਅੰਕ
5. ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇੱਕ ਪੈਰਾ ਦਿੱਤਾ ਜਾਵੇ, ਜਿਸਦੀ ਉਸ ਨੇ ਇੱਕ ਤਿਹਾਈ ਹਿੱਸੇ ਵਿਚ ਸੰਖੇਪ ਰਚਨਾ ਕਰਨੀ
ਹੋਵੇਗੀ ਅਤੇ ਢੁਕਵਾਂ ਸਿਰਲੇਖ ਦੇਣਾ ਹੋਵੇਗਾ। 4 ਅੰਕ

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

BCG 403: GOODS AND SERVICE TAX (GST)

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

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- Pros and cons, reference to compliance issues.

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

Note: Latest edition of suggested books may be considered.

BCG-404: INDIAN ECONOMY

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

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, Primit 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.

BCG-405: PRINCIPLES AND PRACTICES OF BANKING AND INSURANCE

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

Their types and functions, Management and organizational set up of commercial banks, Impact of Banking reforms on organizational structure of banks (with SBI as model), Management of deposits, Advances and loans in commercial banks. Central Bank-their role, objectives and functions Reserve Bank of India and its monetary policy since 1951. Present structure of commercial banking in India. State Bank of India. Reforms and Indian Banking. Structure, Organisation and regulation of Indian Money Market and Capital Market. Introduction to mutual Funds. Introduction to merchant banking. Introduction to Asset Liability Management. E-Banking. Electronic Transfer of Funds, Internet Banking. Financial Inclusion-Concept & Importance

Part – II

Insurance: Concept, Principles and Its relevance in developing country like India. Attitude towards the insurance cover. Life Insurance: Nature & use of Life Insurance – distinguishing characteristics of life insurance contracts Origin and growth of non-life insurance: Salient features of insurance Act & IRDA Act. Features of some policies of life insurance & general insurance. Progress in privatization of insurance sector.

Suggested Readings:

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

Note: Latest edition of suggested books may be considered.

BCG-406: COST 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

Meaning, nature, scope & advantages of Cost Accounting. Distinction between Cost & Financial Accounting, Elements of Cost – materials. Purchase & Storage, Control & Pricing, Issue & Evaluation. Labour – Meaning Components of Labour Cost, Accounting and Control of idle time and Overtime Costs, Overheads – Classifications Allocations, Absorption and Accounting. Introduction to Activity Based Costing. Reconciliation of Cost and Financial Accounts.

Part – II

Methods – Unit Costing, Job, Batch, Contract, Process, Cost Control - Marginal Costing, Break Even Analysis, Budgetary Control, Standard Costing.

Suggested Readings:

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

Note:- There will be 50% numerical questions in Section-B and Section-C of the question paper

Note: Latest edition of text book may be used

BCG-407:

SEMINAR

Max. Marks: 50

ESL–222: ENVIRONMENTAL STUDIES–II (COMPULSORY)

Time: 3 Hrs.

Theory Lectures: 1½ Hours/ Week

Max. Marks: 50

Theory Marks: 37

Intass.: 13

Section–A: (12 Marks): It will consist of five short answer type questions. Candidates will be required to attempt three questions, each question carrying four 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 eight marks. Answer to any of the questions should not exceed four pages.

Section–C: (9 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. National Service Scheme:

- **Entrepreneurship Development:** Definition & Meaning; Qualities of good entrepreneur; Steps/ways in opening an enterprise; Role of financial and support service Institutions.
- **Civil/Self Defense:** Civil defense services, aims and objectives of civil defense; Needs for self-defense training.

5. 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.
- Contribution of the student to NSS/any other social cause for service of society.

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/agriculturefield/wastemanagement/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.

BCG 502: COMPULSORY PUNJABI

ਸਮਾਂ : 3 ਘੰਟੇ

ਥਿਊਰੀਅੰਕ : 40
ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ : 10
ਕੁਲ ਅੰਕ : 50

ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

1. **ਨਵੀਂ ਪੰਜਾਬੀ ਕਹਾਣੀ** (ਸੰਪਾ. ਡਾ. ਮਹਿਲ ਸਿੰਘ ਅਤੇ ਡਾ. ਆਤਮ ਸਿੰਘ ਰੰਧਾਵਾ)
ਪਹਿਲੀਆਂ ਪੰਜ ਕਹਾਣੀਆਂ। (ਸਿੰਘ ਬੁਦਰਜ, ਅੰਮ੍ਰਿਤਸਰ, 2019)
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ)
2. ਨਾਵਲ: **ਇਹੁਮਾਰਾਜੀ ਵਣਾ** (ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ)
(ਸਾਰ/ਵਿਸ਼ਾ-ਵਸਤੂ/ਪਾਤਰ ਚਿਤਰਣ)
3. ਲਗਪਗ 200 ਸ਼ਬਦਾਂ ਵਿਚ ਪੈਰੂਾਰਚਨਾ
4. ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰੂਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ
5. **ਵਿਆਕਰਣ :**
(ੳ) ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਂਤ
(ਅ) ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ : ਮੇਲ ਤੇ ਅਧਿਕਾਰ
(ੲ) ਕਾਰਕ ਤੇ ਕਾਰਕੀ ਸੰਬੰਧ

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਵਿਸ਼ਾ-ਵਸਤੂ/ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ/ਸਾਰ/ਪਾਤਰ ਚਿਤਰਣ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 08 ਅੰਕ
2. ਸਾਰ/ਵਿਸ਼ਾ-ਵਸਤੂ/ਪਾਤਰ ਚਿਤਰਣ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 08 ਅੰਕ
3. ਪੈਰੂਾ : ਤਿੰਨਾਂ ਵਿਚੋਂ ਕਿਸੇ ਇੱਕ ਵਿਸ਼ੇ ਉੱਤੇ 04 ਅੰਕ
4. ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰੂਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ 04 ਅੰਕ
5. ਵਿਆਕਰਣ ਵਿਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ 08 ਅੰਕ
6. ਉਪਰੋਕਤ ਲੜੀ ਨੰਬਰ 1 ਅਤੇ 2 ਦੀਆਂ ਪੁਸਤਕਾਂ ਵਿਚੋਂ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 4 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ। ਹਰੇਕ ਦਾ ਉੱਤਰ 50 ਸ਼ਬਦਾਂ ਤੋਂ ਵੱਧ ਨਾ ਹੋਵੇ। (4x2)= 08 ਅੰਕ

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

BCG 502: BASIC 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 ਜਾਣ। 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 ਜਾਣ। ਜਿਸ ਵਿੱਚੋਂ ਇੱਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਇਸ ਦੇ ਚਾਰ ਅੰਕ ਹਨ। ਦੂਜੇ ਹਿੱਸੇ ਵਿਚ ਤਿੰਨ ਪ੍ਰਸ਼ਨ ਦੋ-ਦੋ ਅੰਕਾਂ ਦੇ ਪੁੱਛੇ ਜਾਣ। (4+6)=10 ਅੰਕ
3. ਭਾਗ ਤੀਜਾ ਦੇ (ੳ) ਭਾਗ ਵਿੱਚੋਂ ਨੈਤਿਕ ਸਿੱਖਿਆ ਨਾਲ ਸੰਬੰਧਿਤ ਤਿੰਨ ਕਹਾਣੀਆਂ ਦਿੱਤੀਆਂ ਜਾਣ। ਜਿਨ੍ਹਾਂ ਵਿੱਚੋਂ ਇੱਕ ਕਹਾਣੀ ਕਰਨੀ ਜ਼ਰੂਰੀ ਹੈ। ਜਿਸ ਦੇ ਦਸ ਅੰਕ ਹਨ। ਭਾਗ ਤੀਜਾ ਦੇ (ਅ) ਭਾਗ ਵਿੱਚੋਂ ਸਰਲ ਪੰਜਾਬੀ ਦਾ ਇੱਕ ਪੈਰੂਾ ਅੰਗਰੇਜ਼ੀ ਵਿਚ ਅਨੁਵਾਦ ਕਰਨ ਲਈ ਦਿੱਤਾ ਜਾਵੇ। ਜਿਸ ਦੇ ਚਾਰ ਅੰਕ ਹੋਣਗੇ। (10+4)=14 ਅੰਕ

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

BCG-503: MANAGEMENT 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

Management Accounting: Meaning; Nature; Scope; Difference between Cost Accounting, Financial Accounting and Management accounting, Recent Trends in 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.

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.

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: 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.

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

Income from Short term and long term capital gains; income from other sources; computation of Gross Total Income and Total Income and the tax liability of a salaried individual;

Deductions from the Gross Total Income of individuals. Tax Deduction at Source

Suggested Readings:

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

Note: Latest edition of suggested books may be considered.

BCG 505: 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- Pros and cons, reference to compliance issues.

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 assesseees.

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

Suggested Readings:

B.COM (PASS) (SEMESTER SYSTEM)

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

Note: Latest edition of suggested books may be considered.

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– 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.

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

Suggested Readings:

B.COM (PASS) (SEMESTER SYSTEM)

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 Education.
2. Kenneth black Jr., Harold D. Skipper.Jr: "*Life and Health Insurance*", Response Books.
3. Srinivasan, DC and Shashank srivastava: "*Indian Insurance Industry*", 2003, New century

Publications.

4. Julia Holyoake & Bill Weiper: “*Insurance*”, 2007, CIB publications, Delhi.
5. Ganguly, Anand “*Insurance Management*”, 2001, New Age Publications.

Note: Latest edition of suggested books may be considered.

GROUP-III: COMPUTER APPLICATIONS AND E-BUSINESS
BCG-531: COMPUTED 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
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. Smantha Shurety, “*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 Guercio Traver: *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. *The 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, *The 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 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)

ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

1. **ਨਵੀਂ ਪੰਜਾਬੀ ਕਹਾਣੀ** (ਸੰਪਾ. ਡਾ. ਮਹਿਲ ਸਿੰਘ ਅਤੇ ਡਾ. ਆਤਮ ਸਿੰਘ ਰੰਧਾਵਾ)
ਪਿਛਲੀਆਂ ਪੰਜ ਕਹਾਣੀਆਂ। (ਸਿੰਘ ਬੁਦਰਜ, ਅੰਮ੍ਰਿਤਸਰ, 2019)
(ਵਿਸ਼ਵਾਸਤੂ/ਸਾਰ/ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ)
2. **ਧਰਤੀਆਂ ਦੇ ਗੀਤ** (ਸਫ਼ਰਨਾਮਾ), ਬਰਜਿੰਦਰ ਸਿੰਘ ਹਮਦਰਦ, ਨਾਨਕ ਸਿੰਘ ਪੁਸਤਕਮਾਲਾ, ਅੰਮ੍ਰਿਤਸਰ।
(ਲੇਖਕ ਜੀਵਨ ਤੇ ਰਚਨਾ/ਸਮਾਜ ਸਭਿਆਚਾਰਕ ਪਰਿਪੇਖ/ਸਫ਼ਰਨਾਮੇ ਦੇ ਤੌਰ 'ਤੇ ਪਰਖ)
3. (ੳ) ਲੇਖਕ ਰਚਨਾ (ਵਿਗਿਆਨ, ਤਕਨਾਲੋਜੀ ਅਤੇ ਚਲੰਤ ਮਸਲਿਆਂ ਸੰਬੰਧੀ)
(ਅ) ਆਧੁਨਿਕ ਸਾਹਿਤ ਰੂਪ : ਕਵਿਤਾ, ਕਹਾਣੀ, ਨਾਵਲ, ਨਾਟਕ, ਇਕਾਂਗੀ (ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਤੱਤ)
4. **ਵਿਆਕਰਣ :**
(ੳ) ਵਿਆਕਰਣਕ ਸ਼੍ਰੇਣੀਆਂ : ਲਿੰਗ, ਵਚਨ ਅਤੇ ਕਾਰਕ
(ਅ) ਕਿਰਿਆ ਵਾਕਸ਼ : ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰ

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਵਿਸ਼ਾ-ਵਸਤੂ/ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ/ਸਾਰ/ਪਾਤਰ ਚਿਤਰਣ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 08 ਅੰਕ
2. ਸਮਾਜ ਸਭਿਆਚਾਰਕ ਪਰਿਪੇਖ/ਸਫ਼ਰਨਾਮੇ ਦੇ ਤੌਰ 'ਤੇ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 08 ਅੰਕ
3. ਲੇਖਕ ਰਚਨਾ : ਤਿੰਨਾਂ ਵਿਚੋਂ ਕਿਸੇ ਇੱਕ ਵਿਸ਼ੇ 'ਤੇ 04 ਅੰਕ
4. ਆਧੁਨਿਕ ਸਾਹਿਤ ਰੂਪ 04 ਅੰਕ
5. ਵਿਆਕਰਣ ਵਿਚੋਂ ਵਰਣਾਤਮਕ ਪ੍ਰਸ਼ਨ 08 ਅੰਕ
6. ਉਪਰੋਕਤ ਲੜੀ ਨੰਬਰ 1 ਅਤੇ 2 ਦੀਆਂ ਪੁਸਤਕਾਂ ਵਿਚੋਂ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 4 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ।
ਹਰੇਕ ਦਾ ਉੱਤਰ 50 ਸ਼ਬਦਾਂ ਤੋਂ ਵੱਧ ਨਾ ਹੋਵੇ।

(4x2)= 08 ਅੰਕ

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

BCG 602: BASIC PUNJABI

ਸਮਾਂ : 3 ਘੰਟੇ

ਥਿਊਰੀ 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 ('ਭਾਲੀ 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 ਜਾਣ। ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨਾਂ ਦਾ ਉੱਤਰ ਦੇਣਾ ਲਾਜ਼ਮੀ ਹੈ। 8+8=16 ਅੰਕ
2. ਭਾਗ ਦੂਜਾ ਵਿਚ ਕਿਸੇ ਇੱਕ ਕਹਾਣੀ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ ਪੁੱਛਿਆ ਜਾਵੇ। 10 ਅੰਕ
3. ਇਤਿਹਾਸਕ, ਸਭਿਆਚਾਰਕ, ਰਾਜਨੀਤਿਕ, ਸਮਾਜਿਕ, ਤਤਕਾਲੀਨ ਵਿਸ਼ਿਆਂ ਨਾਲ ਸੰਬੰਧਿਤ ਤਿੰਨ ਸਿਰਲੇਖ ਦਿੱਤੇ ਜਾਣ। ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਇੱਕ ਵਿਸ਼ੇ ਨਾਲ ਸੰਬੰਧਿਤ ਲੇਖ ਲਿਖਣਾ ਹੋਵੇਗਾ। 14 ਅੰਕ

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

BCG-603: 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, Project Crashing

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

BCG-604: 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.
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-605: WORKSHOP ON INCOME TAX AND E-FILING

Time:1 Hour

Max. Marks: 50

Theory: 30

Viva-Voce:20

This paper carries 50 marks. External Examiner shall set and conduct written exam of 1 hour duration followed by a viva. The division of marks shall be 30 for written exam and 20 for Viva. The Contents of the workshop is as follows:

Workshop on Income Tax & e-filing

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

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
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 demerits 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, Scholarly Books, 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.