

# ACULTY OF ECONOMICS & BUSINESS

**SYLLABUS FOR THE BATCH FROM YEAR 2021 TO YEAR 2024**

**Bachelor of Commerce (B.Com.)  
(Pass & Hons.)  
(Semester: I–VI)**



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## **GURUNANAKDEVUNIVERSITY AMRITSAR**

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B.COM (PASS & HONS.) (SEMESTER SYSTEM)  
Syllabus for batch from year 2021 to year 2024

## Scheme of Examination

### SEMESTER-I:

Course Code	Course Title	Maximum Marks	Number of Lectures (L)	Tutorials (T) per week
ENC-101	English (Compulsory)	50	6	–
BCG-102	Punjabi (Compulsory) OR ਮੁੱਢਲੀ ਪੰਜਾਬੀ OR <b>Punjab History &amp; Culture (From Earliest Times to C 320)</b> <b>(Special Paper in lieu of Punjabi Compulsory)</b>	50	6	–
BCG-103	Financial Accounting	50	6	2
BCG-104	Business Organisation	50	6	–
BCG-105	Business Communication	50	6	–
BCG-106	Business Statistics	50	6	–
BCG-107	Computer Fundamentals	50	4	–

### SEMESTER-II:

Course Code	Course Title	Th.	Pr.	Maximum Marks	Number of Lectures (L)	Tutorials (T) per week
ENC-151	English (Compulsory)			50	6	–
BCG-202	Punjabi (Compulsory) OR ਮੁੱਢਲੀ ਪੰਜਾਬੀ OR <b>Punjab History &amp; Culture (C 320 to 1000 A.D.)</b> <b>(Special Paper in lieu of Punjabi Compulsory)</b>			50	6	–
	*Drug Abuse: Problem, Management and Prevention (Compulsory)	100	-	100		
BCG-203	Advanced Financial Accounting	40	10	50	6	2 (Practical)
BCG-204	Commercial Laws			50	6	–
BCG-205	Business Economics			50	6	–
BCG-206	Functional Management			50	4	2
BCG-207	Seminar			50	–	–

**\*Note: The marks of Paper will not be added in the total marks.**

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**SEMESTER-III:**

CourseCode	Course Title	MaximumMarks	Number of Lectures (L)	Tutorials (T) per week
ENC-201	English (Compulsory)	50	6	-
BCG-302	ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ / ਮੁੱਢਲੀ ਪੰਜਾਬੀ (Punjab History & Culture (From 1000 to 1605 A. D.) (Special Paper in lieu of Punjabi Compulsory)	50	6	-
BCG-303	Corporate Accounting	50	6	2
BCG-304	Company Law	50	6	-
BCG-305	Financial Management	50	6	-
BCG-306	International Business	50	6	-
BCG-307	Business Environment	50	6	-

**SEMESTER-IV:**

CourseCode	Course Title	MaximumMarks	Number of Lectures (L)	Tutorials (T) per week
ENC-251	English (Compulsory)	50	6	-
BCG-402 BCG -402	ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ / ਮੁੱਢਲੀ ਪੰਜਾਬੀ (ਪੰਜਾਬ ਦਾ ਇਤਿਹਾਸ ਤੇ ਸਭਿਆਚਾਰ) Punjab History & Culture (From 1605 to 1849 A. D.) (Special Paper in lieu of Punjabi Compulsory)	50	6	-
BCG-403	Goods and Services Tax	50	6	2
BCG-404	Industrial Laws	50	6	-
BCG-405	Principles and Practices of Banking and Insurance	50	6	-
BCG-406	Cost Accounting	50	6	2
BCG-407	Seminar	50	-	-
ESL-221	* Environmental Studies	100 (Qualifying)	-	-

**\*Note :-Environmental Studies Paper whether marks are not included in the total marks.**

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**SEMESTER-V:**

<b>Course Code</b>	<b>Course Title</b>	<b>Maximum Marks</b>	<b>Number of Lectures (L)</b>	<b>Tutorials (T) per week</b>
<b>ENC-301</b>	English(Compulsory)	50	6	–
BCG-502 BCG-502	PunjabiCompulsory / ਮੁੱਢਲੀ ਪੰਜਾਬੀ (ਪੰਜਾਬ ਦਾ ਇਤਿਹਾਸ ਤੇ ਸੱਭਿਆਚਾਰ)/ Punjab History & Culture (From 1849-1947 A.D.)	50	6	–
BCG-503	ManagementAccounting	50	6	–
BCG-504	Direct Tax Law	50	6	2
BCG-505	Auditing	50	6	–
	Specialisation Course 1	50	6	–
	Specialisation Course 2	50	6	–

**SPECIALISATIONS**

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

**1. ACCOUNTING & FINANCE**

BCG-511	Contemporary Accounting	50	6	–
BCG-512	Financial Market Operations	50	6	–

**2. BANKING & INSURANCE**

BCG-521	Banking Services Management	50	6	–
BCG-522	Insurance Services Management	50	6	–

**3. COMPUTER APPLICATIONS & E-BUSINESS**

BCG-531	Computer Based Accounting	50	6	–
BCG-532	E-Commerce	50	6	–

**B.COM (PASS & HONS.) (SEMESTER SYSTEM)**  
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**SEMESTER–VI:**

Course Code	Course Title	Maximum Marks	Number of Lectures (L)	Tutorials (T) per week
ENC-351	English(Compulsory)	50	6	–
BCG–602 BCG–602	PunjabiCompulsory / ਮੁੱਢਲੀ ਪੰਜਾਬੀ (ਪੰਜਾਬ ਦਾ ਇਤਿਹਾਸ ਤੇ ਸੱਭਿਆਚਾਰ) Punjab History & Culture (1947 2000 A.D.)	50	6	–
BCG–603	Operations Research	50	6	–
BCG–604	Corporate Governance	50	6	–
BCG–605	Workshop	50	6	–
	Specialisation Course 1	50	6	–
	Specialisation Course 2	50	6	–

**SPECIALISATIONS:**

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

**1. ACCOUNTING & FINANCE**

BCG–611	Portfolio Management	50	6	–
BCG–612	Financial Services	50	6	–

**2. BANKING & INSURANCE**

BCG–621	Foreign Exchange Management	50	6	–
BCG–622	Risk Management and Insurance	50	6	–

**3. COMPUTER APPLICATIONS & E–BUSINESS**

BCG–631	Windows and Networking	50	6	–
BCG–632	E-Marketing	50	6	–

B.COM (PASS & HONS.) (SEMESTER SYSTEM)  
Syllabus for batch from year 2021 to year 2024

**B.Com. (Honours) (Semester III – VI)**

**(Two Years Course)**

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

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

**Group I: Banking**

Paper I: Banking and Financial System  
Paper II: Electronic Banking and Risk Management  
Paper III: Accounting for bankers  
Paper IV: Bank Marketing

**Group II: Project and production Management**

Paper I: Production Management  
Paper II: Quality Management  
Paper III: Project Evaluation and Management  
Paper IV: Logistics and Supply Chain Management

**Group III: Insurance**

Paper I : Principles and Practices of Life Insurance  
Paper II: Principles and Practices of General Insurance  
Paper III: Accounting for Insurers  
Paper IV: Insurance Marketing

**Group IV: International Business**

Paper I: Management of International Business Operations  
Paper II: India's Foreign Trade  
Paper III: International Financial Management  
Paper IV: International Marketing

**ENC101: ENGLISH (COMPULSORY)**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**Texts Prescribed:-**

- *Tales of Life* (Guru Nanak Dev University, Amritsar) Stories at Sr.No.1, 2, 3, 5 and 6
- *Prose for Young Learners* (Guru Nanak Dev University, Amritsar) Essays at Sr. No. 1, 2, 3, 5 and 6
- *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP

**The syllabus is divided in four sections as mentioned below.**

**SECTION–A**

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

**SECTION–B**

Paragraph Writing and *English Grammar in Use* (Units: 38-48)

**SECTION–C**

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

**SECTION–D**

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

**BCG-102 Punjabi (Compulsory) ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ : 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ : 50

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

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

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

**ਸੈਕਸ਼ਨ - ਏ**

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

(ਲਖਕ ਦਾ ਜਾਵਨ ਤ ਰਚਨਾ / ਪ੍ਰਸ਼ਗ ਸਾਹਿਤ ਵਿਆਖਿਆ/ਕਾਵਤਾ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ)

**ਸੈਕਸ਼ਨ - ਬੀ**

ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿੱਧ ਹਸਤੀਆਂ (ਜੀਵਨੀ ਨੰ: 1 ਤੋਂ 9 ਤੱਕ) (ਸੰਪਾ. ਪ੍ਰਿੰ. ਤੇਜਾ ਸਿੰਘ, ਹਰਨਾਮ ਸਿੰਘ ਸ਼ਾਨ),  
ਪੰਜਾਬੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਨਾਇਕ ਬਿੰਬ)

**ਸੈਕਸ਼ਨ - ਸੀ**

- (ੳ) ਪੈਰਾ ਰਚਨਾ  
(ਅ) ਪੈਰਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ।

**ਸੈਕਸ਼ਨ - ਡੀ**

- (ੳ) ਭਾਸ਼ਾ ਵੰਨਗੀਆਂ : ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪ-ਭਾਸ਼ਾ ਵਿਚ ਅੰਤਰ, ਪੰਜਾਬੀ ਉਪਭਾਸ਼ਾਵਾਂ ਦੇ ਪਛਾਣ-ਚਿੰਨ੍ਹ।  
(ਅ) ਪੰਜਾਬੀ ਭਾਸ਼ਾ : ਨਿਕਾਸ ਤੇ ਵਿਕਾਸ

**ਸਹਾਇਕ ਪੁਸਤਕਾਂ**

1. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਕਾਵਿ : ਪ੍ਰਮੁੱਖ ਪ੍ਰਵਿਰਤੀਆਂ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਉਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਰਾਜਿੰਦਰਪਾਲ ਬਰਾੜ, ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਕਵਿਤਾ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
3. ਜਸਵਿੰਦਰ ਸਿੰਘ, ਨਵੀਂ ਪੰਜਾਬੀ ਕਵਿਤਾ : ਪਛਾਣ ਚਿੰਨ੍ਹ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।
4. ਧਰਮਪਾਲ ਸਿੰਗਲ, ਪੰਜਾਬੀ ਜੀਵਨੀ : ਸਰੂਪ ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
5. ਜੀਤ ਸਿੰਘ ਸੀਤਲ, ਵਾਰਤਕ ਤੇ ਵਾਰਤਕ ਸ਼ੈਲੀ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।
6. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਸਰੋਤ ਤੇ ਸਰੂਪ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਉਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
7. ਸੁਖਵਿੰਦਰ ਸਿੰਘ ਸੰਘਾ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਗਿਆਨ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ।
8. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨ ਲਾਲ ਸਿੰਘ, ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਨ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ।
9. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।



**BCG-102 ਮੁੱਢਲੀ ਪੰਜਾਬੀ**  
(In lieu of Compulsory Punjabi)

ਸਮਾਂ : 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ: 50

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

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

**ਪਾਠ-ਕ੍ਰਮ**

**ਸੈਕਸ਼ਨ-ਏ**

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

**ਸੈਕਸ਼ਨ-ਬੀ**

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

**ਸੈਕਸ਼ਨ-ਸੀ**

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

**ਸੈਕਸ਼ਨ-ਡੀ**

ਹਫ਼ਤੇ ਦੇ ਸੱਤ ਦਿਨਾਂ ਦੇ ਨਾਂ, ਬਾਰਾਂ ਮਹੀਨਿਆਂ ਦੇ ਨਾਂ, ਰੁੱਤਾਂ ਦੇ ਨਾਂ, ਇਕ ਤੋਂ ਸੌ ਤਕ ਗਿਣਤੀ ਸ਼ਬਦਾਂ ਵਿਚ

**ਸਹਾਇਕ ਪੁਸਤਕਾਂ**

1. ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਮੁੱਢਲੀ ਪੰਜਾਬੀ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਮਿੰਨੀ ਸਲਵਾਨ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਮੁੱਢਲੇ ਸੰਕਲਪ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
3. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਅਤੇ ਵਿਹਾਰ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।

**BCG-102 Punjab History & Culture (From Earliest Times to C 320)**  
**(Special Paper in lieu of Punjabi compulsory)**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters**

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

**SECTION- A**

1. Physical features of the Punjab and its impact on history.
2. Sources of the ancient history of Punjab

**SECTION- B**

3. Harappan Civilization: Town planning; social, economic and religious life of the Indus Valley People.
4. The Indo-Aryans: Original home and settlements in Punjab.

**SECTION- C**

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

**SECTION- D**

7. Teachings and impact of Buddhism
8. Jainism in the Punjab

**Suggested Readings**

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

### **BCG–103: FINANCIAL ACCOUNTING**

**Time: 3 Hours**

**Max. Marks: 50**

#### **Instructions for the Paper Setters:-**

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

#### **SECTION-A**

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

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

#### **SECTION-B**

##### **Final Accounts of Sole Proprietor**

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

#### **SECTION-C**

**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

#### **SECTION-D**

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

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

**Suggested Readings:**

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

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

**BCG–104: BUSINESS ORGANISATION****Time: 3 Hours****Max. Marks: 50****Instructions for the Paper Setters:-**

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

**SECTION-A**

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

**SECTION-B**

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

**SECTION-C**

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.

**SECTION-D**

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

**Suggested Readings:**

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

**BCG-105: BUSINESS COMMUNICATION****Time: 3 Hours****Max. Marks: 50****Instructions for the Paper Setters:-**

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

**SECTION-A**

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

**SECTION-B**

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.

**SECTION-C**

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

**SECTION-D**

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.

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Syllabus for batch from year 2021 to year 2024

6. Sharma, R.C. & Mohan, K: “*Business Communication & Report Writing*”, 4/e, 2010, Tata McGraw Hill Pvt Ltd, New Delhi.
7. Ramesh, M.S. & C. Pattanashetti, “*Effective Business English and Communication*”, New Delhi, Published by G.S. Sharma, Prop. R. Chand & Co.
8. Majumdar, M., “*Commercial Correspondence*”, 11<sup>th</sup> Edition, Bookland, Calcutta.
9. Rai, U. & Rai, S.M., “*Commercial Correspondence and Report Writing*”, 2009, Himalaya Publishing House, New Delhi
10. Pal, R. & Korlahalli, J.S., “*Essentails of Business Communication*”, 2008, Sultan Chand & Sons, New Delhi.

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



**BCG–106: BUSINESS STATISTICS**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

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

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

**SECTION-B**

**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.

**SECTION-C**

**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, Pascals method and Fishers Ideal method including Time and Factor Reversal tests, Consumer Price Index.

**SECTION-D**

**Time Series Analysis:** Components, Estimation of Trends (Graphical method, Average Method, Semi 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, Prentice Hall of India, New Delhi.
2. Chandan, J.S., “*Statistics for Business and Economics*”, 1st Edition, (1998), Vikas Publishing House Pvt. Ltd.
3. Render, B. and Stair, R. M. Jr., “*Quantitative Analysis for Management*”, 7<sup>th</sup> Edition, Prentice–Hall of India, New Delhi.
4. Gupta C B, Gupta V, “*An Introduction to Statistical Methods*”, 23rd Edition (1995), Vikas Publications.
5. Siegel, Andrew F, *Practical Business Statistics*. International Edition, 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*”, 4<sup>th</sup> Edition (2008), Pearson Education.

**BCG-107 COMPUTER FUNDAMENTALS****Time: 3 Hours****Max. Marks: 50****Instructions for the Paper Setters:-**

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

**SECTION-A**

General Features of Computers, Generations of Computer, Workstation, Mainframe Computer and Supercomputers, Computer Software and Hardware-System

**SECTION-B**

Computer Applications – Data Processing, Information Processing, Commercial, Office Automation, Industry and Engineering, Healthcare, Education, Graphics and Multimedia.

**SECTION-C**

Computer memory: primary and secondary memory Secondary storage devices – magnetic and optical media input and output devices – printer, plotter, scanner-OMR, OCR, MICR, Mouse, Keyboard, Modem.

**SECTION-D**

Application, Service Software, Machine and Assembly Language, High Level Language, Operating System – Basic, Functions and Types. Fundamentals of DOS, Internal and External Commands of DOS, Batch Files, Booting and its Types.

**Suggested Readings:**

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

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

**ENC151: ENGLISH (COMPULSORY)**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**Texts Prescribed:**

1. *Tales of Life* (Guru Nanak Dev University, Amritsar) Stories at Sr. No. 7, 9, 10, 11, 12
2. *Prose for Young Learners* (Guru Nanak Dev University, Amritsar) Essays at Sr. No. 7, 8, 9, 10, 11
3. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP (Units: 49-97)

**The syllabus is divided in four sections as mentioned below.**

**SECTION–A**

*English Grammar in Use*, 4<sup>th</sup> Edition by Raymond Murphy, CUP (Units: 49-81)

**SECTION–B**

Personal letter Writing and *English Grammar in Use* (Units: 82-97)

**SECTION–C**

*Tales of Life* (Guru Nanak Dev University, Amritsar) 7, 9, 10, 11, 12

**SECTION–D**

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

**BCG-202 Punjabi (Compulsory) ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ: 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ: 50

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

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

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

**ਸੈਕਸ਼ਨ - ਏ**

ਦੋ ਰੰਗ (ਕਹਾਣੀ ਭਾਗ) (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ ਅਤੇ ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ),  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ)

**ਸੈਕਸ਼ਨ - ਬੀ**

ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿੱਧ ਹਸਤੀਆਂ (ਜੀਵਨੀ ਨੰ: 10 ਤੋਂ 18 ਤੱਕ)  
(ਸੰਪਾ. ਪ੍ਰਿੰ. ਤੇਜਾ ਸਿੰਘ, ਹਰਨਾਮ ਸਿੰਘ ਸ਼ਾਨ),  
ਪੰਜਾਬੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਨਾਇਕ ਬਿੰਬ)

**ਸੈਕਸ਼ਨ - ਸੀ**

- (ੳ) ਸ਼ਬਦ-ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ-ਰਚਨਾ : ਪਰਿਭਾਸ਼ਾ, ਮੁੱਢਲੇ ਸੰਕਲਪ  
(ਅ) ਸ਼ਬਦ ਸ੍ਰੇਣੀਆਂ : ਨਾਂਵ, ਪੜ੍ਹਨਾਂਵ, ਕਿਰਿਆ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ, ਸਬੰਧਕ, ਯੋਜਕ, ਵਿਸਮਕ

**ਸੈਕਸ਼ਨ - ਡੀ**

- (ੳ) ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ  
(ਅ) ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ

**ਸਹਾਇਕ ਪੁਸਤਕਾਂ**

1. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, ਪੰਜਾਬੀ ਕਹਾਣੀ : ਸਿਧਾਂਤ, ਇਤਿਹਾਸ ਤੇ ਪ੍ਰਵਿਰਤੀਆਂ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਬਲਦੇਵ ਸਿੰਘ ਧਾਲੀਵਾਲ, ਪੰਜਾਬੀ ਕਹਾਣੀ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
3. ਸਵਿੰਦਰ ਸਿੰਘ ਉੱਪਲ, ਪੰਜਾਬੀ ਕਹਾਣੀਕਾਰ, ਨੈਸ਼ਨਲ ਬੁੱਕ ਸ਼ਾਪ, ਦਿੱਲੀ।
4. ਸਵਿੰਦਰ ਸਿੰਘ ਉੱਪਲ, ਪੰਜਾਬੀ ਕਹਾਣੀ : ਸਰੂਪ ਤੇ ਸਿਧਾਂਤ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
5. ਗੁਰਬਖ਼ਸ਼ ਸਿੰਘ ਫ਼ਰੈਂਕ, ਨਿੱਕੀ ਕਹਾਣੀ ਅਤੇ ਪੰਜਾਬੀ ਨਿੱਕੀ ਕਹਾਣੀ, ਪੰਜਾਬੀ ਰਾਈਟਰਜ਼ ਕੋਆਪਰੇਟਿਵ ਸੁਸਾਇਟੀ, ਲੁਧਿਆਣਾ।
6. ਧਰਮਪਾਲ ਸਿੰਗਲ, ਪੰਜਾਬੀ ਜੀਵਨੀ : ਸਰੂਪ ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ (ਜੀਵਨੀ ਨੰ: 10 ਤੋਂ 18)।
7. ਸੁਖਵਿੰਦਰ ਸਿੰਘ ਸੰਘਾ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਗਿਆਨ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ।
8. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।
9. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।

## BCG-202 ਮੁੱਢਲੀ ਪੰਜਾਬੀ

(In lieu of Compulsory Punjabi)

ਸਮਾਂ: 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ: 50

### ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

### ਪਾਠ-ਕ੍ਰਮ

#### ਸੈਕਸ਼ਨ-ਏ

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

#### ਸੈਕਸ਼ਨ-ਬੀ

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

#### ਸੈਕਸ਼ਨ-ਸੀ

ਪੈਰ੍ਹਾ ਰਚਨਾ  
ਸੰਖੇਪ ਰਚਨਾ

#### ਸੈਕਸ਼ਨ-ਡੀ

ਚਿੱਠੀ ਪੱਤਰ (ਘਰੇਲੂ ਅਤੇ ਦਫ਼ਤਰੀ)  
ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ

### ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਮੁੱਢਲੀ ਪੰਜਾਬੀ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅਮ੍ਰਿਤਸਰ।
2. ਮਿੰਨੀ ਸਲਵਾਨ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਮੁੱਢਲੇ ਸੰਕਲਪ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅਮ੍ਰਿਤਸਰ।
3. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਅਤੇ ਵਿਹਾਰ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।

**BCG-202 Punjab History & Culture (C. 320 to 1000 A. D.)  
(Special Paper in lieu of Punjabi compulsory)**

**Time: 3 Hours**

**Max. Marks :50**

**Instructions for the Paper Setters**

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

**SECTION- A**

1. Alexander's Invasion and its Impact  
Punjab under Chandragupta Maurya and Ashoka.

**SECTION- B**

2. The Kushans and their Contribution to the Punjab.
3. The Panjab under the Gupta Empire.

**SECTION- C**

4. The Punjab under the Vardhana Emperors
5. Socio-cultural History of Punjab from 7<sup>th</sup> to 1000 A.D.

**SECTION- D**

6. Development of languages and Education with Special reference to Taxila
7. Development of Art & Architecture

**Suggested Readings**

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

**DRUG ABUSE: PROBLEM, MANAGEMENT AND PREVENTION**

**Time: 3 Hours**

**Max. Marks: 100**

**Instructions for the Paper Setters**

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

**Section – A**

**Meaning of Drug Abuse:**

- 1) Meaning, Nature and Extent of Drug Abuse in India and Punjab.
- 2) Consequences of Drug Abuse for:
 

Individual	:	Education, Employment, Income.
Family	:	Violence.
Society	:	Crime.
Nation	:	Law and Order problem.

**Section – B**

**Management of Drug Abuse:**

- (i) Medical Management: Medication for treatment and to reduce withdrawal effects.
- (ii) Psychiatric Management: Counselling, Behavioural and Cognitive therapy.
- (iii) Social Management: Family, Group therapy and Environmental Intervention Rehabilitation.

**Section – C**

**Prevention of Drug abuse:**

- (i) Role of family: Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny.
- (ii) School: Counselling, Teacher as role-model. Parent-teacher-Health Professional Coordination, Random testing on students.

**Section – D**

**Controlling Drug Abuse:**

- (i) Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program
- (ii) Legislation: NDPs act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, Time bound trials.



**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.
4. Kapoor. T. (1985) *Drug epidemic among Indian Youth*, New Delhi: Mittal Pub.
5. Kessel, Neil and Henry Walton. 1982, *Alcoholism*. Harmond Worth: Penguin Books.
6. Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.
7. National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.
8. Ross Coomber and Others. 2013, *Key Concept in Drugs and Society*. New Delhi: Sage Publications.
9. Sain, Bhim 1991, *Drug Addiction Alcoholism, Smoking obscenity* New Delhi: Mittal Publications.
10. Sandhu, Ranvinder Singh, 2009, *Drug Addiction in Punjab: A Sociological Study*. Amritsar: Guru Nanak Dev University.
11. Singh, Chandra Paul 2000. *Alcohol and Dependence among Industrial Workers*: Delhi: Shipra.
12. Sussman, S and Ames, S.L. (2008). *Drug Abuse: Concepts, Prevention and Cessation*, Cambridge University Press.
13. Verma, P.S. 2017, "*Punjab's Drug Problem: Contours and Characteristics*", Economic and Political Weekly, Vol. LII, No. 3, P.P. 40-43.
14. World Drug Report 2016, United Nations office of Drug and Crime.
15. World Drug Report 2017, United Nations office of Drug and Crime.

**BCG–203: ADVANCED FINANCIAL ACCOUNTING**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Practical: 10 (Internal)**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

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

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

**SECTION-B**

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

**SECTION-C**

**Partnership Accounts:** Legal provisions in the absence of Partnership Deed Fluctuating Capitals – Preparation of final accounts Treatment of Goodwill and Admission of a partner, accounting treatment of Retirement and Death of a Partner

**SECTION-D**

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

**Practical**

**Tally - (Latest Version)**

1. Shukla, M.C., Grewal, T.S. and Gupt, S.C., "Advanced Accountancy" 2017. S Chand & Co. New Delhi.
2. Gupt, R.L & Radheswamy. M. "Advanced Accountancy" Vol. I & II 2009. S Chand & Co. New Delhi.
3. Maheshwari, S.N. Maheshwari, S.K. & Maheshwari. S.K. "Advanced Accountancy" 11 Edition. 2018 Vikas Publishing House Pvt. Ltd. New Delhi.
4. Sehgal. A & Sehgal, D. "Advanced Accountancy" 2008, Taxmann Publication Pvt. Ltd. New Delhi.

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

**BCG–204: COMMERCIAL LAWS**

**Time: 3 Hour**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

Contract of Indemnity and Guarantee  
Contract of Bailment & Pledge, Contract of Agency

**SECTION-C**

**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.

**SECTION-D**

**Consumer Protection Act:** Definitions, objectives, redressal machineries.  
**The Limited Liability Partnership Act, 2008**

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

**Suggested Readings:**

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

**BCG–205: BUSINESS ECONOMICS**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

**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.

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

**SECTION-C**

**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.

**SECTION-D**

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

**BCG–206: FUNCTIONAL MANAGEMENT**

**Time: 3 Hour**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

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

**SECTION-B**

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

**SECTION-C**

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

**SECTION-D**

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

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

**Suggested Readings:**

1. Stoner, J. Freeman, R. & Gilbert, D., “*Management*”, 1995, Prentice Hall of India.
2. Koontz, H., “*Principles of Management (Ascent Series)*”, 2004, Tata McGraw Hill Publishing.
3. Robbins, S.P. and Coulter, M., “*Management*”, 9th Edition, 2008, Prentice Hall of India.
4. Robbins S.P. & Decenzo D., “*Fundamentals of Management: Essential Concepts and Applications*”, Third Edition, 2000, Pearson Education.
5. Weihrich, H. and koontz, H., “*Essentials of Management: An International Perspective*”, 2009, Tata McGraw Hill, New Delhi.

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

B.COM (PASS & HONS.) (SEMESTER-II)  
Syllabus for batch from year 2021 to year 2024

**BCG-207: SEMINAR**

**Max. Marks: 50**

**ENC201: ENGLISH (COMPULSORY)****Time: 3 Hours****Max. Marks: 50****Instructions for the Paper Setters:-**

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

**Important Note:** The textbook *Making Connections* (3<sup>rd</sup> edition) is significantly different from its 2<sup>nd</sup> edition. The third edition (by Kenneth J Pakenham, Jo McEntire, Jessica Williams) is to be followed for this course.

**Texts Prescribed:**

1. *Making Connections* by Kenneth J. Pakenham, Jo McEntire, Jessica Williams, 3rd Edition. CUP.
2. *Moments in Time: An Anthology of Poems*, GNDU, Amritsar.
3. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP

**Texts Suggested:**

*Oxford Guide to Effective Writing and Speaking* by John Seely  
*A Course in Grammar and Composition* by Geetha Nagaraj, Foundation Books, 2006

**Syllabus is divided into four sections as mentioned below:****SECTION–A**

*English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP: Units 98-130

**SECTION–B**

Essay writing and *English Grammar in Use*: Units 131-145

**SECTION–C**

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

**SECTION–D**

*Making Connections* by Kenneth J. Pakenham, 3rd Edn. CUP: Unit-I (Global Health) and Unit-II (Multicultural Societies)

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

ਸਮਾਂ : ਤਿੰਨ ਘੰਟੇ

ਕੁਲ ਅੰਕ : 50

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ**

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

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

**ਸੈਕਸ਼ਨ - ਏ**

**ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਵਾਰਤਕ** (ਸੰਪਾ. ਡਾ. ਗੁਰਬਚਨ ਸਿੰਘ ਤਾਲਿਬ),  
ਪੰਜਾਬੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਮਨ ਦੀ ਮੋਜ, ਗੁਰੂ ਸੰਗਤ ਬਾਣੀ, ਕਾਠ ਦੀ ਰੋਟੀ, ਬੁਲ੍ਹੇ ਸ਼ਾਹ ਦੀ ਕਾਵਿ ਕਲਾ  
ਪਾਠਕ੍ਰਮ ਦਾ ਹਿੱਸਾ ਨਹੀਂ ਹਨ)  
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਕਲਾ ਪੱਖ)

**ਸੈਕਸ਼ਨ - ਬੀ**

**ਚੋਣਵੇਂ ਪੰਜਾਬੀ ਇਕਾਂਗੀ** (ਇਕਾਂਗੀ ਸੰਗ੍ਰਹਿ)  
ਸੰਪਾ. ਡਾ. ਰਮਿੰਦਰ ਕੌਰ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।  
**ਵਿਸ਼ਾ ਵਸਤੂ/ਪਾਤਰ ਚਿਤਰਨ/ਰੰਗ-ਮੰਚ ਦੇ ਪੱਖ ਤੋਂ**

**ਸੈਕਸ਼ਨ - ਸੀ**

(ੳ) ਸੰਖੇਪ ਰਚਨਾ (ਪ੍ਰੈਸੀ)  
(ਅ) ਦਿੱਤੇ ਪੈਰ੍ਹੇ ਵਿਚੋਂ ਅਸ਼ੁੱਧ ਸ਼ਬਦ-ਜੋੜਾਂ ਨੂੰ ਸ਼ੁੱਧ ਕਰਨਾ

**ਸੈਕਸ਼ਨ - ਡੀ**

ਮੂਲ ਵਿਆਕਰਨਕ ਇਕਾਈਆਂ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ  
(ਭਾਵੰਸ਼, ਸ਼ਬਦ, ਵਾਕੰਸ਼, ਉਪ-ਵਾਕ ਅਤੇ ਵਾਕ)



## ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਜੀਤ ਸਿੰਘ ਸੀਤਲ, ਵਾਰਤਕ ਤੇ ਵਾਰਤਕ ਸ਼ੈਲੀ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।
2. ਗੋਬਿੰਦ ਸਿੰਘ ਲਾਂਬਾ, ਪੰਜਾਬੀ ਵਾਰਤਕ ਤੇ ਵਾਰਤਕਕਾਰ, ਅਮਰਜੀਤ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਪਟਿਆਲਾ।
3. ਸਤਿੰਦਰ ਸਿੰਘ ਨੂਰ, ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਵਾਰਤਕ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
4. ਡਾ. ਜਸਵਿੰਦਰ ਸਿੰਘ, ਡਾ. ਮਾਨ ਸਿੰਘ ਢੀਡਸਾ, ਪੰਜਾਬੀ ਸਾਹਿਤ ਦਾ ਇਤਿਹਾਸ (ਆਧੁਨਿਕ ਕਾਲ), ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
5. ਸਤੀਸ਼ ਕੁਮਾਰ ਵਰਮਾ, ਪੰਜਾਬੀ ਨਾਟਕ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
6. ਗੁਰਦਿਆਲ ਸਿੰਘ ਫੁੱਲ, ਪੰਜਾਬੀ ਇਕਾਂਗੀ : ਸਰੂਪ, ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
7. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, ਪੰਜਾਬੀ ਨਾਟਕ ਤੇ ਇਕਾਂਗੀ : ਸਿਧਾਂਤ, ਇਤਿਹਾਸ ਤੇ ਪ੍ਰਵਿਰਤੀਆਂ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
8. ਖੋਜ ਪਤ੍ਰਿਕਾ (ਨਾਟ ਸ਼ੈਲੀਆਂ ਵਿਸ਼ੇਸ਼ ਅੰਕ),
9. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।
10. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨ ਲਾਲ ਸਿੰਘ, ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਨ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ।
11. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।

BCG-302:

## ਮੁੱਢਲੀ ਪੰਜਾਬੀ

(In lieu of Compulsory Punjabi)

ਸਮਾਂ: ਤਿੰਨ ਘੰਟੇ

ਕੁਲ ਅੰਕ: 50

### ਅੰਕ-ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ

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

### ਪਾਠ-ਕ੍ਰਮ

#### ਸੈਕਸ਼ਨ-ਏ

ਪੈਰਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ  
ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰੇ ਦਾ ਪੰਜਾਬੀ ਅਨੁਵਾਦ

#### ਸੈਕਸ਼ਨ-ਬੀ

ਕਵਿਤਾਵਾਂ

- (ੳ) ਸਮਾਂ (ਭਾਈ ਵੀਰ ਸਿੰਘ)
- (ਅ) ਖੈਰ ਪੰਜਾਬੀ ਦੀ (ਫੀਰੋਜ਼ਦੀਨ ਸਰਫ)
- (ੲ) ਅੰਬੀ ਦਾ ਬੂਟਾ (ਪ੍ਰੋ. ਮੋਹਨ ਸਿੰਘ)
- (ਸ) ਬਿਰਹੋਂ ਦੀ ਰੜਕ (ਸ਼ਿਵ ਕੁਮਾਰ)  
(ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ; ਸਾਰ)

#### ਸੈਕਸ਼ਨ-ਸੀ

ਕਹਾਣੀਆਂ

- (ੳ) ਭੂਆ (ਨਾਨਕ ਸਿੰਘ)
- (ਅ) ਦੁੱਧ ਦਾ ਛੱਪੜ (ਕੁਲਵੰਤ ਸਿੰਘ ਵਿਰਕ)
- (ੲ) ਸਾਂਝੀ ਕੰਧ (ਸੰਤੋਖ ਸਿੰਘ ਧੀਰ)
- (ਸ) ਉਹ ਸੋਚਦੀ (ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ)  
(ਵਿਸ਼ਾ-ਵਸਤੂ; ਸਾਰ)

#### ਸੈਕਸ਼ਨ-ਡੀ

ਨਿਬੰਧ

- (ੳ) ਘਰ ਦਾ ਪਿਆਰ (ਤੇਜਾ ਸਿੰਘ)
- (ਅ) ਖੁਸ਼ਮਦੀ ਨਾਲ (ਹਰਿੰਦਰ ਸਿੰਘ ਰੂਪ)
- (ੲ) ਆਓ, ਗੱਲਾਂ ਕਰੀਏ (ਨਰਿੰਦਰ ਸਿੰਘ ਕਪੂਰ)
- (ਸ) ਮਨੁੱਖ ਕੁਦਰਤ ਦੀ 'ਨੋਕ ਔਲਾਦ' ਨਹੀਂ (ਸੁਰਿੰਦਰ ਮੰਡ) ਵਿਸ਼ਾ-ਵਸਤੂ; ਸਾਰ)

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਰਾਜਿੰਦਰਪਾਲ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਕਵਿਤਾ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
2. ਬਲਦੇਵ ਧਾਲੀਵਾਲ, ਪੰਜਾਬੀ ਕਹਾਣੀ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
3. ਜਸਵਿੰਦਰ ਸਿੰਘ ਉੱਪਲ, ਪੰਜਾਬੀ ਕਹਾਣੀਕਾਰ, ਨੈਸ਼ਨਲ ਬੁੱਕ ਸ਼ਾਪ, ਦਿੱਲੀ।
4. ਬਲਬੀਰ ਸਿੰਘ ਦਿਲ, ਪੰਜਾਬੀ ਨਿਬੰਧ ਸਰੂਪ ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
5. ਖੋਜ ਪਤ੍ਰਿਕਾ (ਨਿਬੰਧ ਵਿਸ਼ੇਸ਼ ਅੰਕ), ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।

**BCG-302: Punjab History & Culture (From 1000 to 1605 A. D)**  
**(Special Paper in lieu of Punjabi compulsory)**

**Time: 3 Hours**

**Max. Marks :50**

**Instructions for the Paper Setters**

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

**SECTION- A**

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

**SECTION- B**

3. Bhakti movement and its impact on Society of Punjab
4. Sufism in Punjab with special reference to Baba Farid.

**SECTION--C**

5. Guru Nanak-Life and travels
6. Teachings of Guru Nanak, Concept of Sangat, Pangat and dharmsal.

**SECTION--D**

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

**Suggested Readings**

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

**BCG–303: CORPORATE ACCOUNTING**

**Time: 3 Hours**

**Max. Marks :50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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).

**SECTION-B**

**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)

**SECTION-C**

**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

**SECTION-D**

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

**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*”, 2<sup>nd</sup> Edition, 2009, Ane Books Pvt Ltd, New Delhi

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

**BCG-304: COMPANY LAWS**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

**Share Capital** – issue, allotment and forfeiture of share, demat of share, transmission of shares, buyback.

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

**SECTION-C**

**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

**SECTION-D**

**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*”, 17<sup>th</sup> 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 text book may be used.**

**BCG 305: FINANCIAL MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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 termsources

**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

**SECTION-B**

**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.

**SECTION-C**

**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)

**SECTION-D**

**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

**BCG–306: INTERNATIONAL BUSINESS**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

**Global trading environment**— recent trends in world trade in goods and services; Trends in India's foreign trade.

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

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

**SECTION-C**

**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;

**SECTION-D**

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

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

**Suggested Readings:**

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

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



**BCG–307: BUSINESS ENVIRONMENT****Time: 3 Hours****Max. Marks: 50****Instructions for the Paper Setters:-**

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

**SECTION-A**

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

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

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

**SECTION-B**

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

**SECTION-C**

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

**Economic Planning in India:** Objectives, Strategies and Priorities of Current Five Year Plan: Major policies; Resource allocation.

**SECTION-D**

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

**Suggested Readings:**

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

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

**ENC251: ENGLISH (COMPULSORY)**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**Important Note:** The textbook *Making Connections* (3<sup>rd</sup> edition) is significantly different from its 2<sup>nd</sup> edition. The third edition (by Kenneth J Pakenham, Jo McEntire, Jessica Williams) is to be followed for this course.

**Texts Prescribed:-**

1. *Making Connections* by Kenneth J. Pakenham, Jo McEntire, Jessica Williams, 3rd Edition. CUP.
2. *Moments in Time: An Anthology of Poems*, GNDU, Amritsar.
3. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP.

**Syllabus is divided into four sections as mentioned below:**

**SECTION–A**

*English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP: Revision of Units 26-37, 42-48, 92- 97, 113-120.

**SECTION–B**

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

**SECTION–C**

*Making Connections* by Kenneth J. Pakenham, 3rd Edn. CUP: SECTION–III (Aspects of Language) and SECTION–IV (Sustaining Planet Earth)

**SECTION–D**

Essay type question based on the SECTION–“Beyond the reading” from the text, *Making Connections*.

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

ਸਮਾਂ : ਤਿੰਨ ਘੰਟੇ

ਕੁਲ ਅੰਕ : 50

**ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ**

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

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

**ਸੈਕਸ਼ਨ - ਏ**

ਮੇਰੀ ਜੀਵਨ ਗਾਥਾ (ਸਵੈ-ਜੀਵਨੀ) : ਡਾ. ਦੀਵਾਨ ਸਿੰਘ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ  
(ਨਾਇਕ ਬੰਬ/ਸਵੈ ਜੀਵਨੀ ਦੇ ਤੌਰ ਤੇ ਪਰਖ/ਵਾਰਤਕ ਸ਼ੈਲੀ)

**ਸੈਕਸ਼ਨ - ਬੀ**

ਫ਼ਾਸਲੇ (ਨਾਟਕ) : ਜਤਿੰਦਰ ਬਰਾੜ, ਨਾਨਕ ਸਿੰਘ ਪੁਸਤਕਮਾਲਾ, ਅੰਮ੍ਰਿਤਸਰ  
(ਵਿਸ਼ਾ ਵਸਤੂ /ਸਾਰ/ਨਾਟਕ ਕਲਾ)

**ਸੈਕਸ਼ਨ - ਸੀ**

(ੳ) ਲੇਖ ਰਚਨਾ (ਸਮਾਜਕ, ਸਭਿਆਚਾਰਕ, ਇਤਿਹਾਸਕ ਅਤੇ ਵਿਦਿਅਕ ਸਰੋਕਾਰਾਂ ਸੰਬੰਧੀ)  
(ਅ) ਅਖਬਾਰ ਨੂੰ ਇਸ਼ਤਿਹਾਰ (ਨਿੱਜੀ, ਦਫ਼ਤਰੀ)

**ਸੈਕਸ਼ਨ - ਡੀ**

**ਵਿਆਕਰਨ**

(ੳ) ਸ਼ਬਦ-ਜੋੜਾਂ ਦੇ ਨਿਯਮ  
(ਅ) ਗੁਰਮੁਖੀ ਲਿਪੀ ਦੀਆਂ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ

**ਸਹਾਇਕ ਪੁਸਤਕਾਂ**

1. ਰਾਜਵਿੰਦਰ ਕੌਰ, ਸਵੈ-ਜੀਵਨੀ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਗੁਰਦਿਆਲ ਸਿੰਘ ਫੁੱਲ, ਪੰਜਾਬੀ ਨਾਟਕ : ਸਰੂਪ, ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
3. ਸਤੀਸ਼ ਕੁਮਾਰ ਵਰਮਾ, ਪੰਜਾਬੀ ਨਾਟ-ਮੰਚ ਦਾ ਨਿਕਾਸ ਤੇ ਵਿਕਾਸ, ਨੈਸ਼ਨਲ ਬੁੱਕ ਟਰੱਸਟ, ਇੰਡੀਆ।
4. ਕਮਲੇਸ਼ ਉੱਪਲ, ਨਾਟਕ ਕਲਾ ਸਰੂਪ ਤੇ ਸਿਧਾਂਤ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
5. ਗੁਰਦਿਆਲ ਸਿੰਘ ਫੁੱਲ, ਪੰਜਾਬੀ ਇਕਾਂਗੀ : ਸਰੂਪ, ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
6. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।

BCG-402:

## ਮੁਢਲੀ ਪੰਜਾਬੀ

(In lieu of Compulsory Punjabi)

ਸਮਾਂ: 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ: 50

### ਅੰਕ-ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ

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

### ਪਾਠ-ਕ੍ਰਮ

#### ਸੈਕਸ਼ਨ-ਦੇ

**ਆਤਮ ਅਨਾਤਮ** (ਕਵਿਤਾ ਭਾਗ)  
(ਸੰਪਾਦਕ ਡਾ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਡਾ. ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ

#### ਸੈਕਸ਼ਨ-ਬੀ

**ਆਤਮ ਅਨਾਤਮ** (ਕਵਿਤਾ ਭਾਗ)  
(ਸੰਪਾਦਕ ਡਾ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਡਾ. ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
ਵਿਸ਼ਾ-ਵਸਤੂ ਅਤੇ ਸਾਰ

#### ਸੈਕਸ਼ਨ-ਸੀ

**ਆਤਮ ਅਨਾਤਮ** (ਕਵਿਤਾ ਭਾਗ)  
(ਸੰਪਾਦਕ ਡਾ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਡਾ. ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
ਕਵੀਆਂ ਦੇ ਜੀਵਨ ਅਤੇ ਰਚਨਾ ਬਾਰੇ ਮੁੱਢਲੀ ਜਾਣਕਾਰੀ

#### ਸੈਕਸ਼ਨ-ਡੀ

ਲੇਖ ਰਚਨਾ  
ਅਸੁੱਧ ਸ਼ਬਦ-ਜੋੜਾਂ ਨੂੰ ਸੁੱਧ ਕਰਕੇ ਲਿਖਣਾ

### ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਡਾ. ਸੁਹਿੰਦਰਬੀਰ ਅਤੇ ਡਾ. ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ (ਸੰਪਾ.), **ਆਤਮ ਅਨਾਤਮ**, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ ਅਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ (ਸੰਪਾ.), **ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਨ**, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
3. ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, **ਮੁੱਢਲੀ ਪੰਜਾਬੀ**, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
4. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, **ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਅਤੇ ਵਿਹਾਰ**, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।

**BCG-402: Punjab History & Culture (From 1605 to 1849 A.D)**  
**(Special Paper in lieu of Punjabi compulsory)**

**Time: 3 Hours**

**Max. Marks : 50**

**Instructions for the Paper Setters**

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

**SECTION- A**

1. Politicization of Sikhism under Guru Hargobind.
2. Martyrdom of Guru Teg Bahadur

**SECTION--B**

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

**SECTION--C**

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

**SECTION--D**

7. Ranjit Singh's rise to power; Civil, Military and Land Revenue Administration.
8. Art and Architecture, Fair, Festivals and Folk Music in the Punjab during the medieval period.

**Suggested Readings**

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

**BCG-403: Goods & Services Tax (GST)**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

**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.

**SECTION-C**

**Input Tax Credit:** Introduction, Tax Invoice Credit & Debit notes, e-way bill.

**Computation** of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS & TCS. Reverse charge.

**SECTION-D**

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

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

**Suggested Readings:**

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

**BCG-404: INDUSTRIAL LAWS**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

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

**SECTION-B**

**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.

**SECTION-C**

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

**SECTION-D**

**WORKMEN'S COMPENSATION ACT, 1923:** A brief study of the basic provisions of the act.

**Suggested Readings:**

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

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

### **BCG-405: PRINCIPLES AND PRACTICES OF BANKING AND INSURANCE**

**Time: 3 Hours**

**Max. Marks: 50**

#### **Instructions for the Paper Setters:-**

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

#### **SECTION-A**

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

#### **SECTION-B**

**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

#### **SECTION-C**

**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

#### **SECTION-D**

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

#### **Suggested Readings:**

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



**BCG-406: COST ACCOUNTING**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**Section-A**

Introduction: - Concept of Cost, Costing, Cost Accounting & Cost Accountancy, Limitations of Financial Accounting, Origin and Objectives of Cost Accounting, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting, Cost Unit & Cost Centre, Elements of Cost, Material, Labour and other Expenses Classification of Cost, Types of Costs and Preparation of Cost Sheet.

**Section-B**

Contract Costing- Meaning, Features and Rules regarding the calculation of Profits in case of complete and incomplete contracts alongwith the treatment of Work-in-progress.  
Process Costing - Meaning, Features, Normal and Abnormal Loss/ Gains, Inter process profits and equivalent production.

**Section-C**

Reconciliation of Cost & Financial accounts  
Marginal Costing – Meaning and various concepts - Fixed Cost Variable Cost, Contribution, P/V Ratio, Break Event Point, Margin of Safety, Managerial Applications.

**Section-D**

Standard Costing- Definition and Meaning of Various Concepts Advantages and Limitations of Standard Costing  
Variance Analysis – Material, Labour and Overheads Variances only.  
Budget and Budgetary Control- Definition, Meaning and objectives of Budgetary control Advantages and disadvantages of Budgetary Control, Types of Budget.

**Suggested Readings:**

1. H.J. Wheldon : Cost Accounting & Costing Method
2. N.K. Prasad : Cost Accounting
3. Lall. B.M., and I,C Jain, “Cost Accounting: Principles and Practice”, 1st edition (2010), Prentice Hall, Delhi
4. Khan, M .Y. and Jain P.K., “Cost accounting”, 1st edition (2003), Tata McGraw Hill Jawahar Lal and Srivastatva “Cost Accounting”, 4th edition (2008), Tata McGraw Hill Publishing Co., New Delhi
5. Horngren, C. T.; Datar, S.M.; Foster, G.M.; Rajan, M.V. and Ittner, C.D. “Cost Accounting”, 13th edition (2009), Pearson , Delhi
6. Drury, Colin, “Management and cost accounting,” 6th edition (2004), Thomson Learning
7. Saxena and Vashist, “ Cost Accounting”, Sultan Chand and Sons.

**Latest Editions of the books must be referred to.**

**Note. There will be 50% numerical questions.**

B.COM (PASS & HONS.) (SEMESTER-IV)  
Syllabus for batch from year 2021 to year 2024

**BGC-407: SEMINAR**

**Marks: 50**

**ESL-221 : Environmental Studies (Compulsory Paper)**

**Time: 3 Hrs.**

**Max. Marks: 100**

**Teaching Methodologies**

The Core Module Syllabus for Environmental Studies includes class room teaching and field work. The syllabus is divided into 8 Units [Unit-1 to Unit-VII] covering 45 lectures + 5 hours for field work [Unit-VIII]. The first 7 Units will cover 45 lectures which are class room based to enhance knowledge skills and attitude to environment. Unit-VIII comprises of 5 hours field work to be submitted by each candidate to the Teacher in-charge for evaluation latest by 15 December, 2020.

**Exam Pattern:**           **End Semester Examination- 75 marks**  
                                  **Project Report/Field Study- 25 marks [based on submitted report]**  
                                  **Total Marks- 100**

The structure of the question paper being:

**Part-A, Short answer pattern with inbuilt choice – 25 marks**

Attempt any five questions out of seven distributed equally from Unit-1 to Unit-VII. Each question carries 5 marks. Answer to each question should not exceed 2 pages.

**Part-B, Essay type with inbuilt choice – 50 marks**

Attempt any five questions out of eight distributed equally from Unit-1 to Unit-VII. Each question carries 10 marks. Answer to each question should not exceed 5 pages.

**Project Report / Internal Assessment:**

**Part-C, Field work – 25 marks [Field work equal to 5 lecture hours]**

The candidate will submit a hand written field work report showing photographs, sketches, observations, perspective of any topic related to Environment or Ecosystem. The exhaustive list for project report/area of study are given just for reference:

1. Visit to a local area to document environmental assets: River / Forest/ Grassland / Hill / Mountain / Water body / Pond / Lake / Solid Waste Disposal / Water Treatment Plant / Wastewater Treatment Facility etc.
2. Visit to a local polluted site – Urban / Rural / Industrial / Agricultural
3. Study of common plants, insects, birds
4. Study of tree in your areas with their botanical names and soil types
5. Study of birds and their nesting habits
6. Study of local pond in terms of wastewater inflow and water quality
7. Study of industrial units in your area. Name of industry, type of industry, Size (Large, Medium or small scale)
8. Study of common disease in the village and basic data from community health centre
9. Adopt any five young plants and photograph its growth
10. Analyze the Total dissolved solids of ground water samples in your area.
11. Study of Particulate Matter (PM<sub>2.5</sub> or PM<sub>10</sub>) data from Sameer website. Download from Play store.
12. Perspective on any field on Environmental Studies with secondary data taken from Central Pollution Control Board, State Pollution Control Board, State Science & Technology Council etc.

### Unit-I

#### The multidisciplinary nature of environmental studies

Definition, scope and importance, Need for public awareness

(2 lectures)

### Unit-II

#### Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

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

(8 Lectures)

### Unit-III

#### Ecosystems

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

(6 Lectures)

### Unit-IV

#### Biodiversity and its conservation

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

(8 Lectures)

**Unit-V****Environmental Pollution**

## Definition

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

(8 Lectures)

**Unit-VI****Social Issues and the Environment**

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

(7 Lectures)

**Unit-VII****Human Population and the Environment**

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

(6 Lectures)

### Unit-VIII

#### Field Work

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

(Field work equal to 5 lecture hours)

### ADVISORY FOR PUSHPA GUJRAL SCIENCE CITY, KAPURTHALA :

The Under Graduate students studying Environmental Studies (Compulsory Paper for All UG College Courses) may be taken to Pushpa Gujral Science City, Kapurthala in lieu of Field study report of 25 marks.

Although students will submit a hand written reports with pictures/ graphs/ tables related to biodiversity, ecology, health, biotechnology, energy, water etc. in about 10 pages to the teacher in-charge.

Above advisory is issued to promote scientific temperament in undergraduate classes and is optional. Further, the report will only be considered if there will be a minimum strength of 25 students along with deputed teacher by the college.

#### References:

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

**ENC301: ENGLISH COMPULSORY**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**Texts Prescribed:**

1. *All My Sons* by Arthur Miller
2. *Poems of Nature and Culture*, Guru Nanak Dev University, Amritsar

**Texts Suggested (for Section D):**

*Oxford Guide to Effective Writing and Speaking* by John Seely  
*A Course in Grammar and Composition* by Geetha Nagaraj, Foundation Books, 2006

**The syllabus is divided into four sections as mentioned below:**

**Section A**

*All My Sons* by Arthur Miller: the whole text.

**Section B**

The following poems from *Poems of Nature and Culture*:

William Wordsworth: "The World is Too Much with Us"

Gordon Lord Byron: "She Walks in Beauty"

P.B. Shelly: "Ozymandias"

Alfred Lord Tennyson: "In Memoriam"

Robert Browning: "Meeting at Night"

Mathew Arnold: "Dover Beach"

W.B. Yeats: "Words"

Wilfred Owen: "Strange Meeting"

### **Section C**

The following poems from *Poems of Nature and Culture*:

Robert Graves: "The Portrait"

W.H. Auden: "The Unknown Citizen"

Dylan Thomas: "Do not Go Gentle into That Good Night"

Ted Hughes: "The Thought-Fox"

Sylvia Plath: "Mirror"

Seamus Heaney: "Honeymoon Flight"

Rabindranath Tagore: "False Religion"

Nissim Ezekiel: "Night of Scorpion"

### **Section D**

Formal Letter and Application Writing, Resume Writing Business Writing and Report Writing.



BCG-502

**PUNJABI (COMPULSORY) ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ : 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ :50

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

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

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

**ਸੈਕਸ਼ਨ - ਏ**

**ਚੋਣਵੀਆਂ ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ**

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

(ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ/ਕਹਾਣੀ ਕਲਾ)

**ਸੈਕਸ਼ਨ - ਬੀ**

**ਏਹੁ ਹਮਾਰਾ ਜੀਵਨਾ (ਨਾਵਲ) : ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ**

(ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ/ਵਿਸ਼ਾ-ਵਸਤੂ/ਪਾਤਰ-ਚਿਤਰਨ)

**ਸੈਕਸ਼ਨ - ਸੀ**

(ੳ) ਪੈਰੂ ਰਚਨਾ

(ਅ) ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰੂ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ

**ਸੈਕਸ਼ਨ - ਡੀ**

**ਵਿਆਕਰਨ :**

(ੳ) ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਂਤ

(ਅ) ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ : ਮੇਲ ਤੇ ਅਧਿਕਾਰ

(ੲ) ਕਾਰਕ ਤੇ ਕਾਰਕੀ ਸੰਬੰਧ

**ਸਹਾਇਕ ਪੁਸਤਕਾਂ**

1. ਬਲਦੇਵ ਸਿੰਘ ਧਾਲੀਵਾਲ, ਪੰਜਾਬੀ ਕਹਾਣੀ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
2. ਡਾ. ਰਮਿੰਦਰ ਕੌਰ, ਪੰਜਾਬੀ ਕਹਾਣੀ ਦੀ ਸ਼ਾਹਰਾਹ (ਭੂਮਿਕਾ), ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
3. ਜੋਗਿੰਦਰ ਸਿੰਘ ਰਾਹੀ, ਰਮਿੰਦਰ ਕੌਰ, ਪੰਜਾਬੀ ਕਹਾਣੀ ਦਾ ਸਫ਼ਰ ਤੇ ਸ਼ਾਸਤ੍ਰ, ਸਿੰਘ ਬ੍ਰਦਰਜ਼, ਅੰਮ੍ਰਿਤਸਰ (ਭਾਗ ਦੂਜਾ)
4. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ ਦੀ ਗਲਪ ਚੇਤਨਾ, ਪੰਜਾਬੀ ਰਾਈਟਰਜ਼ ਕੋਆਪਰੇਟਿਵ ਸੋਸਾਇਟੀ ਲਿਮਟਿਡ, ਲੁਧਿਆਣਾ।
5. ਪ੍ਰੈਮੀ ਸੋਢੀ, ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ ਦੇ ਨਾਵਲ : ਮਨੋਵਿਗਿਆਨਕ ਪਾਸਾਰ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ
6. ਪ੍ਰੀਤਮ ਕੌਰ, ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ ਦੀ ਨਾਵਲ ਕਲਾ, ਨੈਸ਼ਨਲ ਬੁੱਕ ਸ਼ਾਪ, ਦਿੱਲੀ।
7. ਮਿੰਨੀ ਸਲਵਾਨ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਮੁੱਢਲੇ ਸੰਕਲਪ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
8. ਜਗਜੀਤ ਸਿੰਘ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸ਼੍ਰੇਣੀਆਂ ਤੇ ਇਕਾਈਆਂ, ਨਿਊ ਬੁੱਕ ਕੰਪਨੀ, ਮਾਈ ਹੀਰਾ ਗੇਟ, ਜਲੰਧਰ।
9. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।

BCG-502:

**ਮੁਢਲੀ ਪੰਜਾਬੀ**

(In lieu of Compulsory Punjabi)

ਸਮਾਂ: 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ: 50

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ**

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

**ਪਾਠ-ਕ੍ਰਮ****ਸੈਕਸ਼ਨ-ਏ**

ਸਾਹਿਤ ਅਤੇ ਲੋਕ ਸਾਹਿਤ (ਮੁਢਲੀ ਜਾਣ ਪਛਾਣ)  
ਲੋਕ ਕਾਵਿ (ਮੁਢਲੀ ਜਾਣ ਪਛਾਣ)  
ਲੋਕ ਵਾਰਤਕ ਬਿਰਤਾਂਤ (ਮੁਢਲੀ ਜਾਣ ਪਛਾਣ)

**ਸੈਕਸ਼ਨ-ਬੀ**

ਸੁਹਾਗ (ਮੁਢਲੀ ਜਾਣ ਪਛਾਣ)  
ਘੋੜੀਆਂ (ਮੁਢਲੀ ਜਾਣ ਪਛਾਣ)  
ਸਿੱਠਣੀਆਂ (ਮੁਢਲੀ ਜਾਣ ਪਛਾਣ)

**ਸੈਕਸ਼ਨ-ਸੀ**

ਗਿੱਧਾ (ਮੁਢਲੀ ਜਾਣ ਪਛਾਣ)  
ਭੰਗੜਾ (ਮੁਢਲੀ ਜਾਣ ਪਛਾਣ)  
ਝੂਮਰ (ਮੁਢਲੀ ਜਾਣ ਪਛਾਣ)

**ਸੈਕਸ਼ਨ-ਡੀ**

ਲੋਕ ਖੇਡਾਂ (ਮੁਢਲੀ ਜਾਣ ਪਛਾਣ)  
ਲੋਕ ਤਮਾਸ਼ੇ (ਮੁਢਲੀ ਜਾਣ ਪਛਾਣ)  
ਲੋਕ ਕਲਾਵਾਂ (ਮੁਢਲੀ ਜਾਣ ਪਛਾਣ)

**ਸਹਾਇਕ ਪੁਸਤਕਾਂ**

1. ਸੋਹਿੰਦਰ ਸਿੰਘ ਬੇਦੀ, ਲੋਕਧਾਰਾ ਅਤੇ ਸਾਹਿਤ, ਪੰਜਾਬੀ ਰਾਈਟਰਜ਼, ਨਵੀਂ ਦਿੱਲੀ।
2. ਸੁਹਿੰਦਰ ਸਿੰਘ ਬੇਦੀ, ਪੰਜਾਬ ਦੀ ਲੋਕਧਾਰਾ, ਨੈਸ਼ਨਲ ਬੁੱਕ ਟਰੱਸਟ, ਦਿੱਲੀ।
3. ਕਰਨਜੀਤ ਸਿੰਘ, ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਲੋਕ ਜੀਵਨ, ਨਵਯੁੱਗ ਪਬਲਿਸ਼ਰਜ਼, ਦਿੱਲੀ।
4. ਕਰਨੈਲ ਸਿੰਘ ਬਿੰਦ, ਲੋਕਯਾਨ ਤੇ ਮੱਧਕਾਲੀਨ ਸਾਹਿਤ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
5. ਨਵਰਤਨ ਕਪੂਰ, ਪੰਜਾਬ ਦੇ ਲੋਕ ਤਿਓਹਾਰ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
6. ਜੀਤ ਸਿੰਘ ਜੋਸ਼ੀ, ਲੋਕਧਾਰਾ ਤੇ ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ, ਵੱਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
7. ਜਗਿੰਦਰ ਸਿੰਘ ਕੋਰੋ, ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ ਦਾ ਸੰਰਚਨਾਤਮਕ ਅਧਿਐਨ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
8. ਜਸਵਿੰਦਰ ਸਿੰਘ, ਪੰਜਾਬੀ ਲੋਕ ਸਾਹਿਤ ਸ਼ਾਸਤਰ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
9. ਭੁਪਿੰਦਰ ਸਿੰਘ ਖਹਿਰਾ, ਲੋਕਯਾਨ ਭਾਸ਼ਾ ਤੇ ਸਭਿਆਚਾਰ, ਪੈਪਸੂ ਬੁੱਕ ਸ਼ਾਪ, ਪਟਿਆਲਾ।
10. ਨਾਹਰ ਸਿੰਘ, ਲੋਕ ਕਾਵਿ ਦੀ ਸਿਰਜਣ ਪ੍ਰਕ੍ਰਿਆ, ਲੋਕਗੀਤ ਪ੍ਰਕਾਸ਼ਨ, ਚੰਡੀਗੜ੍ਹ।
11. ਗੁਰਮੀਤ ਸਿੰਘ, ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਦੇ ਕੁਝ ਪੱਖ, ਦੀ ਪੰਜਾਬੀ ਰਾਈਟਰਜ਼ ਕੋਆਪਰੇਟਿਵ ਸੁਸਾਇਟੀ ਲਿਮਟਿਡ, ਲੁਧਿਆਣਾ।
12. ਦਰਿਆ, ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਧਿਐਨ : ਵਿਭਿੰਨ ਪਾਸਾਰ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।

**BCG-502: Punjab History & Culture (From 1849-1947 A.D)**  
**(Special Paper in lieu of Punjabi compulsory)**

**Time: 3 Hours**

**Max. Marks : 50**

**Instructions for the Paper Setters**

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

**SECTION- A**

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

**SECTION--B**

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

**SECTION--C**

5. Social religious reform movements: Namdhari, Singh Sabha and Arya Samaj
6. Gadhara Movement and Jallianwala Bagh tragedy

**SECTION--D**

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

**Suggested Readings**

1. Singh, Fauja, *History and Culture of the Punjab*, Part II, Publication Bureau, Punjabi University, Patiala, 1987.
2. Singh, Fauja, *Freedom Struggle in the Punjab*, Publication Bureau, Punjabi University, Patiala, 1974.
3. Grewal, J.S., *The Sikhs of the Punjab*, New Cambridge House, New Delhi, 2005.
4. Singh, Kushwant, *A History of the Sikhs*. Vol. II (1839-1998), Oxford University Press, Delhi, 1991.

B.COM (PASS & HONS.) (SEMESTER-V)  
Syllabus for batch from year 2021 to year 2024

5. Rai, Satya. M (1978), *Heroic Tradition in the Punjab (1900-1947)*. Punjabi University, Patiala, 1978.
6. Chopra, P.N.& Das, M.N. (1974), *A Social, Cultural & Economic History of India*. Vol.III, Macmillan India, 1974.
7. Yadav, K.C. , *Haryana Aitihāsik Simhavalokan* (Hindi). Haryana Sahitya Akademy, Chandigarh, 1991.
8. Saini B. S, *The Social & Economic History of the Punjab 1901-1939*, Ess Ess Publications, Delhi, 1975.
9. Mittal, S.C, *Freedom Movement in the Punjab (1905-29)*, Concept Publishing Company Delhi, 1977.

**BCG-503:MANAGEMENT ACCOUNTING**

**Time:3 Hours**

**Max. Marks:50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**Management Accounting** –Nature and Scope – Difference between Cost Accounting, Financial Accounting and Management accounting – Recent Trends in Management Reporting.

**Analysis and Interpretation of financial Statement:** – Meaning– Types and Methods of Financial Analysis – Comparative statements – Trend Analysis – Common size statements (a general discussion only). Ratio Analysis: – Meaning –Nature – uses and limitations of Ratios

**SECTION-B**

**Fund Flow Statements** : Meaning and concept of fund–Flow of Fund –Preparation of Fund flow statements – uses and significance

**Cash Flow Statement** : Difference between fund flow statement and cash flow statements – Preparation of cash flow statements as per AS-3 Norms

**SECTION-C**

**Managerial decision** making with the help of C.V.P. Analysis : Fixation of Selling Price – **Exploring new markets** – make or buy–key factor – Product Mix – Operate or Shutdown

**SECTION-D**

**Responsibility Accounting** –Concept – Significance – Responsibility centers–Activity Based Costing – (General outline only)

**Transfer Pricing** – Meaning & Methods.

**Suggested Readings:**

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

**BCG-504:DIRECT TAX LAWS****Time: 3 Hours****Max.Marks: 50****Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

**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

**SECTION-C**

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

**SECTION-D**

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.

**BCG-505:AUDITING**

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

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

**SECTION-B**

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.

**SECTION-C**

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.

**SECTION-D**

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.

**GROUP-I:(ACCOUNTING & FINANCE)**  
**BCG-511: CONTEMPORARY ACCOUNTING**

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

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

**SECTION-C**

**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 II and III Norms

**SECTION-D**

**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.

**Contemporary Issues In Management Accounting: Target Costing.**

**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.



**GROUP-I:(ACCOUNTING & FINANCE)**  
**BCG-512:Financial Market Operations**

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

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

**Capital Market :** Security market– (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing,

**SECTION-B**

Stock exchange – National Stock Exchange and over the Counter exchangers.

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

**SECTION-C**

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

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

**SECTION-D**

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

**Suggested Readings:**

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

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

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

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

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

**SECTION-C**

**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.

**SECTION-D**

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

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

**Suggested Readings:**

1. Khubchandani,BS, '*Practice and Law of Banking*', Mac Millan India Ltd 2000.
2. Nanda, KC, '*Credit and Banking*',*Response Book*, Sage Publications, 1999.
3. Sundram & Varshney, '*Banking and Financial System*', Sultan Chand & Sons.
4. Gurusamy,S, '*Financial Services & System*',2009, Vijay Nicole imprints Pvt Ltd.
5. Heffernan, Shelagh, "*Modern Banking*", 2005, John Wiley and Sons Ltd

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

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

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

**SECTION-B**

**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.

**SECTION-C**

**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.

**SECTION-D**

**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 srivastsava: “*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.

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

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

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

**SECTION-C**

**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

**SECTION-D**

**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.

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

**BCG-532: E-COMMERCE**

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

**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.

**SECTION-C**

**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.

**SECTION-D**

**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 framework 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.

**ENC351: ENGLISH (COMPULSORY)**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**Texts Prescribed:**

1. *The Guide* by R.K. Narayan
2. *Glimpses of Theatre*, Guru Nanak Dev University Amritsar.
  - i) "The Will"
  - ii) "Villa for Sale"
  - iii) "Progress"
  - iv) "The Monkey's Paw"
  - iv) "Sorry Wrong Number"
  - v) "No eggs!No eggs!"

**SECTION–A**

Study of the novel, *The Guide* by R.K. Narayan.

**SECTION–B**

One- act plays, and "The Will" and "Villa for Sale" from *Glimpses of Theatre*, Guru Nanak Dev University Amritsar.

**SECTION–C**

One- act plays, "Progress" and "The Monkey's Paw" from *Glimpses of Theatre*, Guru Nanak Dev University Amritsar and **Essay writing**.

**SECTION–D**

One-act plays, "Sorry Wrong Number" and "No eggs! No eggs!" from *Glimpses of Theatre*, Guru Nanak Dev University Amritsar.

BCG-602

**PUNJABI (COMPULSORY) ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ: 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ: 50

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

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

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

**ਸੈਕਸ਼ਨ - ਏ**

ਕਾਵਿ ਗੌਰਵ (ਪਹਿਲੇ ਛੇ ਕਵੀ)

(ਸੰਪਾ. ਬਿਕਰਮ ਸਿੰਘ ਘੁੰਮਣ, ਕਰਮਜੀਤ ਕੌਰ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ,  
(ਸ਼ੇਖ ਫਰੀਦ, ਸ਼ਾਹ ਹੁਸੈਨ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਜੀ, ਗੁਰੂ ਅਰਜਨ ਦੇਵ ਜੀ, ਵਾਰਿਸ ਸ਼ਾਹ, ਸ਼ਾਹ ਮੁਹੰਮਦ)  
(ਪ੍ਰਸ਼ਗ ਸਾਹਤ ਵਾਕਾਖਆ/ਵਸ਼ਾ ਵਸਤੂ/ਸਾਰ)

**ਸੈਕਸ਼ਨ - ਬੀ**

ਧਰਤੀਆਂ ਦੇ ਗੀਤ (ਸਫ਼ਰਨਾਮਾ), ਬਰਜਿੰਦਰ ਸਿੰਘ ਹਮਦਰਦ, ਨਾਨਕ ਸਿੰਘ ਪੁਸਤਕਮਾਲਾ, ਅੰਮ੍ਰਿਤਸਰ  
(ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ/ ਸਮਾਜ ਸਭਿਆਚਾਰਕ ਪਰਿਪੇਖ/ਸਫ਼ਰਨਾਮੇ ਦੇ ਤੌਰ ਤੇ ਪਰਖ)

**ਸੈਕਸ਼ਨ - ਸੀ**

(ੳ) ਲੇਖ ਰਚਨਾ (ਵਿਗਿਆਨ, ਤਕਨਾਲੋਜੀ ਅਤੇ ਚਲੰਤ ਮਸਲਿਆਂ ਸੰਬੰਧੀ)  
(ਅ) ਆਧੁਨਿਕ ਸਾਹਿਤ ਦੇ ਰੂਪ : ਕਵਿਤਾ, ਕਹਾਣੀ, ਨਾਵਲ, ਨਾਟਕ, ਇਕਾਂਗੀ  
(ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਤੱਤ)

**ਸੈਕਸ਼ਨ - ਡੀ**

ਵਿਆਕਰਨ :

- (ੳ) ਵਿਆਕਰਨਕ ਸ਼੍ਰੇਣੀਆਂ : ਲਿੰਗ ਅਤੇ ਵਚਨ  
(ਅ) ਨਾਂਵ ਵਾਕੰਸ਼ ਅਤੇ ਕਿਰਿਆ ਵਾਕੰਸ਼ : ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰ

### ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਰਤਨ ਸਿੰਘ ਜੱਗੀ, ਸਾਹਿਤ ਦੇ ਰੂਪ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
2. ਜਗਬੀਰ ਸਿੰਘ, ਗੁਰਮਤਿ ਕਾਵਿ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
3. ਗੁਰਦੇਵ ਸਿੰਘ ਸਿੱਧੂ, ਸੂਫੀ ਕਾਵਿਧਾਰਾ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
4. ਕਰਨਜੀਤ ਸਿੰਘ, ਪੁਰਾਤਨ ਪੰਜਾਬੀ ਵਾਰਤਕ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
5. ਡਾ. ਰਛਪਾਲ ਕੌਰ, ਪੰਜਾਬੀ ਸਫ਼ਰਨਾਮਾ : ਸਰੂਪ ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
6. ਹਰਜਿੰਦਰ ਸਿੰਘ, ਸਮਕਾਲੀ ਪੰਜਾਬੀ ਸਫ਼ਰਨਾਮਾ : ਵਿਸ਼ਲੇਸ਼ਣ ਤੇ ਮੁਲਾਂਕਣ, ਲੋਕਗੀਤ ਪ੍ਰਕਾਸ਼ਨ, ਚੰਡੀਗੜ੍ਹ।
7. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, ਸਾਹਿਤ ਸੰਕਲਪ ਕੋਸ਼, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
8. ਜਗਜੀਤ ਸਿੰਘ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸ਼੍ਰੇਣੀਆਂ ਤੇ ਇਕਾਈਆਂ, ਨਿਊ ਬੁੱਕ ਕੰਪਨੀ, ਜਲੰਧਰ।
9. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।
10. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।



**BCG-602: ਮੁੱਢਲੀ ਪੰਜਾਬੀ**  
(In lieu of Compulsory Punjabi)

ਸਮਾਂ: 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ: 50

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ**

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

**ਪਾਠ-ਕ੍ਰਮ**

**ਸੈਕਸ਼ਨ-ਏ**

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

**ਸੈਕਸ਼ਨ-ਬੀ**

ਪੰਜਾਬ ਦੇ ਮੇਲੇ  
ਪੰਜਾਬ ਦੇ ਤਿਉਹਾਰ  
ਪੰਜਾਬ ਦੇ ਪ੍ਰਮੁੱਖ ਧਾਰਮਿਕ ਸਥਾਨ

**ਸੈਕਸ਼ਨ-ਸੀ**

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

**ਸੈਕਸ਼ਨ-ਡੀ**

ਪੰਜਾਬ ਦਾ ਖਾਣ ਪੀਣ  
ਪੰਜਾਬ ਦਾ ਪਹਿਰਾਵਾ  
ਪੰਜਾਬ ਦੇ ਲੋਕ ਵਿਸ਼ਵਾਸ

**ਸਹਾਇਕ ਪੁਸਤਕਾਂ**

1. ਗੁਰਬਖਸ਼ ਸਿੰਘ ਫਰੈਂਕ, **ਸਭਿਆਚਾਰ ਤੇ ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ**, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਗੁਰਬਖਸ਼ ਸਿੰਘ ਫਰੈਂਕ, **ਸਭਿਆਚਾਰ : ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ**, ਦੀ ਪੰਜਾਬੀ ਰਾਈਟਰਜ਼ ਕੋਆਪਰੇਟਿਵ ਸੋਸਾਇਟੀ ਲਿਮਟਿਡ, ਲੁਧਿਆਣਾ।
3. ਭੁਪਿੰਦਰ ਸਿੰਘ ਖਹਿਰਾ, **ਲੋਕਧਾਰਾ ਭਾਸ਼ਾ ਅਤੇ ਸਭਿਆਚਾਰ**, ਪੈਪਸੂ ਬੁੱਕ ਡਿਪੂ, ਪਟਿਆਲਾ।
4. ਜਸਵਿੰਦਰ ਸਿੰਘ, **ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਪਛਾਣ ਚਿੰਨ੍ਹ**, ਪੁਨੀਤ ਪ੍ਰਕਾਸ਼ਨ, ਪਟਿਆਲਾ।
5. ਜੀਤ ਸਿੰਘ ਜੋਸ਼ੀ, **ਸਭਿਆਚਾਰ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ**, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
6. ਜੀਤ ਸਿੰਘ ਜੋਸ਼ੀ, **ਲੋਕ ਕਲਾ ਅਤੇ ਸਭਿਆਚਾਰ : ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ**, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
7. ਜੀਤ ਸਿੰਘ ਜੋਸ਼ੀ, **ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਬਾਰੇ**, ਦੀ ਪੰਜਾਬੀ ਰਾਈਟਰਜ਼ ਕੋਆਪਰੇਟਿਵ ਸੋਸਾਇਟੀ ਲਿਮਟਿਡ, ਲੁਧਿਆਣਾ।
8. ਜਗੀਰ ਸਿੰਘ ਨੂਰ, **ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ : ਮੂਲ ਪਛਾਣ**, ਨੈਸ਼ਨਲ ਬੁੱਕ ਟਰੱਸਟ, ਨਵੀਂ ਦਿੱਲੀ।

B.COM (PASS & HONS.) (SEMESTER-VI)  
Syllabus for batch from year 2021 to year 2024  
**BCG-602: Punjab History & Culture ( 1947-2000 A.D.)**  
(Special Paper in lieu of Punjabi compulsory)

**Time: 3 Hours**

**Max. Marks : 50**

**Instructions for the Paper Setters**

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

**SECTION- A**

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

**SECTION--B**

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

**SECTION--C**

5. Punjabi Diaspora
6. Development of education in Punjab after Independence

**SECTION--D**

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

**Suggested Readings**

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

B.COM (PASS & HONS.) (SEMESTER-VI)  
Syllabus for batch from year 2021 to year 2024  
**BCG-603:OPERATIONS RESEARCH**

**Time:3 Hours**

**Max. Marks:50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

**Transportation Model** – Assumption, Formulation and Solution of transportation Models, Trans-shipment Problems, Definition of Assignment Model, Hungarian Method for solution of Assignment Problems, Traveling Salesman Problem.

**SECTION-C**

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

**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).

**SECTION-D**

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

**Suggested Readings:**

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

B.COM (PASS & HONS.) (SEMESTER-VI)  
Syllabus for batch from year 2021 to year 2024  
**BCG-604:CORPORATE GOVERNANCE**

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

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

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

**Corporate Governance:** Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing,

**SECTION-B**

Corporate Governance Reforms, Initiatives in India including clause 49.

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

**SECTION-C**

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

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

**SECTION-D**

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

**Suggested Readings:**

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

B.COM (PASS & HONS.) (SEMESTER-VI)  
Syllabus for batch from year 2021 to year 2024  
**BCG-605:WORKSHOP**

**Time: 3 Hours**

**Max.Marks: 50**

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

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

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

The Contents of the three workshops is as follows:

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

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

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

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

**Workshop on Basics of stock Market.**

- Investment Foundation: Investment-Meaning, Objectives, Characteristics, Gambling, Speculation & Trading.
- Investment Alternatives: Bank Deposits, Post Office saving schemes, Equity shares, Preference Shares, Debentures.
- Exchanges in India – NSE, BSE, MCX- their organization & management.
- Depositories-Introduction, Role, Importance, Dematerialization,
- DEMAT Account-Account Opening Formalities, Expenses.
- Orders & Margins – All types.
- Security Analysis-Introduction to Fundamental analysis and Technical analysis.
- Understanding Business News Channels.
- Trading at Stock Exchange- Live Online trading, Clearing & settlement, Contract Note & Trading costs.

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

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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,

**SECTION-B**

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.

**SECTION-C**

**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

**SECTION-D**

**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

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

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

**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.

**SECTION-C**

**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.

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

**SECTION-D**

**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)

**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.

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

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

**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.

**SECTION-C**

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

**SECTION-D**

**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.



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

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

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.

**SECTION-C**

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

**SECTION-D**

**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.

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

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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.

**SECTION-B**

**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

**SECTION-C**

**Networking– Transmission Modes:** Simplex, Half-Duplex, Full Duplex. Analog and digital transmission. Synchronous and Asynchronous transmission. Multiplexing.  
**Network Topologies: Bus, Star, Ring, Mesh, Tree.**

**SECTION-D**

**Network Security:** Network security threats –Malicious code (Malware), Hacking, Creditcard 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

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

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**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

**SECTION-B**

**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.

**SECTION-C**

**Introduction to Internet age and marketing**, marketing in an information–intensive environment, Customer behavior in the future, the internet and international marketing

**Implications of the Internet age for marketing**, implications of the Internet for Consumer Marketing, Data mining in marketing

**SECTION-D**

**Improving marketing productivity in the Internet Age**, product innovation in the Internet age, developing products on Internet time, Reintermediation and disintermediation in the internet age, pricing in the internet age, advertising in the internet age, sales and customer and customer service in the internet age, building meaningful relationships through dialogue

**Suggested Readings:**

1. Sheth, Jagdish N. and . Krishnan,V, “*Internet Marketing*”,2001, HarcourtCollege 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

B.COM (PASS & HONS.) (SEMESTER-VI)  
Syllabus for batch from year 2021 to year 2024  
**Two Years Course)**

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

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

**Group I: Banking**

Paper I: Banking and Financial System  
Paper II: Electronic Banking and Risk Management  
Paper III: Accounting for bankers  
Paper IV: Bank Marketing

**Group II: Project and production Management**

Paper I: Production Management  
Paper II: Quality Management  
Paper III: Project Evaluation and Management  
Paper IV: Logistics and Supply Chain Management

**Group III: Insurance**

Paper I : Principles and Practices of Life Insurance  
Paper II: Principles and Practices of General Insurance  
Paper III: Accounting for Insurers  
Paper IV: Insurance Marketing

**Group IV: International Business**

Paper I: Management of International Business Operations  
Paper II: India's Foreign Trade  
Paper III: International Financial Management  
Paper IV: International Marketing

**Group-I: BANKING**

**Paper-I: BANKING AND FINANCIAL SYSTEM**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

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

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

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

**SECTION-B**

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

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

**SECTION-C**

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

**SECTION-D**

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

Credit Cards / Home Loans / Personal Loans / Consumer Loans–Brief outline of procedures and practices.

**Suggested Readings:**

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

**Group-I: BANKING**  
**PAPER II: ELECTRONIC BANKING AND RISK MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

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

**SECTION-B**

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

**SECTION-C**

**Risk Management:** Types of risks in banks, Risk Management Frame work in Banks: Enterprise-wide Risk Management in Banks; Elements of Risk Management Frame work.

**SECTION-D**

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

**Suggested Readings:**

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

**Group-I: BANKING**  
**PAPER-III: ACCOUNTING FOR BANKERS**

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**Section A**

Accounting- Evolution , Definition, Scope ,Nature and purpose of accounting; historical perspectives – Origins of accounting principles – accounting standards and its definition and Scope. Generally Accepted Accounting Principles. Basic Accountancy Procedures. Record keeping basics -account categories – debit and credit concepts – journalizing – Maintenance of Cash/ Subsidiary books and Ledger -Trial Balance – Adjusting and Closing entries – Day Book and General Ledger Posting, Capital & Revenue Expenditure, Preparation of Trading A/C; Profit and Loss A/C; Profit & Loss Appropriation Account; Balance Sheet.

**Section B**

Calculation of Simple Interest and Compound Interest-Fixed and Floating Interest Rates – calculation of EMIs – Calculation of front end and back end interest -Calculation of Annuities. Relationship between Banker and customer. Rules for bank accounts, cash/clearing/transfer vouchers/Registers maintained /main day book / General Ledger.

**Section C**

Requirements of Banking Companies as to Accounts and Audit; Significant Features of Accounting Systems of Banks; Principal Books of Accounts ;Preparation and Presentation of Financial Statements of Banks; Disclosure Requirements of Banks; Additional Disclosures prescribed by RBI; Disclosures required under BASEL norms.

Provisions regarding the Audit of Bank accounts. Accounting for NPA /Provisioning norms.

**Section D**

Computerized accounting-meaning, features, trends used in computerized accounting: difference between computerized accounting and manual accounting: software's available in the market: Computerization in the banks – scope and experiences in the banking: various banking services through computers.

Bank Reconciliation statement, Bills of Exchange.

**Suggested Readings:**

- 1) IIBF, "Accounting and Finance for Bankers: (For JAIIB Examinations)", 2008, Macmillan Publishers.
- 2) Morton, D. Walter, "Banking and Bank Accounting: An Advanced Set on the Individual Business Practice Plan", 2011, Biblio Bazaar.
- 3) Tulsian, P C and Tulsian Bharat, "Accountancy", 2013, Srijan Publishers P LTD, New Delhi.
- 4) Maheshwari, S.N. and Maheshwari, S.K, "Financial Accounting", 2009, Vikas Publishing House, New Delhi.
- 5) Mukherjee, A. and Hanif, M., "Financial Accounting", 1st Edition, 2003, Tata McGraw Hill.
- 6) Ramchandran, N. and Kakani, R.K., "Financial Accounting for Management", 2nd Edition, 2007, Tata McGraw Hill.
- 7) Shukla, M.C., Grewal T.S. and Gupta S.C: "Corporate Accounting", 2008, S. Chand and Co. New Delhi.

Note: Latest edition of text book may be used.



**Group-I: BANKING**  
**PAPER-IV: BANK MARKETING**

**Time: 3 Hours**  
**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

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

**SECTION-B**

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

**SECTION-C**

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

**SECTION-D**

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

**Suggested Readings:**

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

**Group-II: PROJECT AND PRODUCTION MANAGEMENT**  
**PAPER-I: PRODUCTION MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

Introduction of production and operational management, Demand forecasting, productivity concepts and measurement. New product /service development.  
Production processes, service operations.

**SECTION-B**

Design of production system  
Facility location and facility layout Capacity planning and management

**SECTION-C**

Design of work systems Production planning and control  
Production scheduling – sequencing, network analysis.  
Material management – material planning and control, Purchase management, Store Management  
Inventory Management – Fundamentals, Inventory Cost, Inventory Control Systems, Use of IT.

**SECTION-D**

Supply Chain Management and Enterprise Resource Planning  
Maintenance Management, Management of safety in a factory.

**Suggested Readings:**

1. Ashwathappa, K. and Bhai, K.S., “*Production and Operations management*,” 2009, Himalaya publications
2. Mahadevan, B., “*Operations Management: Theory and Practice*”, 2<sup>nd</sup> Edition (2010), Pearson Education.
3. Bedi, Kanishka, “*Production and Operations Management*”, 2004, Oxford Higher Education.
4. Krajewski, L.J. and Ritzman, L.P., “*Operations Management Processes and ValueChains*”, 7<sup>th</sup> Edition (2004), Pearson Education.

**Group-II: PROJECT AND PRODUCTION MANAGEMENT**  
**PAPER-II: QUALITY MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

Concepts of Product and Service Quality, Principles and Philosophies of quality management, Dimensions of Quality. PDCA Cycle, Deming's, Juran's, Crosby's Quality Philosophy. Quality Cost. Relevance of quality management to organizational excellence. Business Process reengineering

**SECTION-B**

Quality systems – fundamentals, organizing and implementation of quality systems Tools and techniques of quality management

Control Charts for SQC: Statistical Quality Control (SQC). Six Sigma: Concepts, Steps and Tools.

**SECTION-C**

Quality Function Deployment, QFD example.

Total Quality Management perspective, methodologies and procedures; Roadmap to TQM, ISO 9000, KAIZEN, Quality Circles,

**SECTION-D**

Quality Models for organizational excellence.

Benchmarking, Taguch method, Pareto Analysis, Pokka Yoke (Mistake Proofing

Other Factors in Quality: Human Factors such as attitude and errors. Material–Quality,

Quality circles, Quality in sales & service.

Information technology and Quality management

**Suggested Readings:**

1. Mitra A., “*Fundamentals of Quality Control and Improvement*”, 2012, John Wiley & Sons.
2. J Evans and W Linsay, “*The Management and Control of Quality*”, 2005, Thomson.
3. Besterfield, D. H.; Besterfield, G.H.; Besterfield, Carol; Besterfield M.; Urdhwareshe, H.; Urdhwareshe R., “*Total Quality Management*”, 2011, Pearson Education.
4. Besterfield, D H, “*Quality control*”, 2009, Prentice Hall.
5. Bhat, K.S., “*Quality Management*”, 2009, Himalaya Publishing

**Group-II: PROJECT AND PRODUCTION MANAGEMENT**  
**PAPER-III: PROJECT EVALUATION AND MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**Project Identification Analysis:** Socio-economic Consideration in Project Formulation; Social Infrastructure Projects for Sustainable Development; Investment Opportunities; Project Screening and Presentation of Projects of Decision Making; Expansion of Capacity; Diversification.

**Market and Technical Analysis:** Market and Demand Analysis – Market Survey, Demand Forecasting, Uncertainties in Demand Forecasting; Technical Analysis–Product Mix, Plant Capacity, Materials and Inputs, Machinery and Equipment.

**SECTION-B**

**Project Costing and Finance:** Cost of project; Cost of production; Break even Analysis; Means of Financing Project; Tax Aspects in Project Finance; Role of Financial Institution in Project Finance.

**SECTION-C**

**Project Appraisal:** Time Value of Money; Project Appraisal Techniques – Playback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Benefit Cost Ratio; Social Cost Benefit Analysis; Effective Rate of Protection.

Measures of Risk; Sensitivity Analysis; Simulation Analysis; Decision Tree Analysis.

**SECTION-D**

**Project Scheduling/Network Techniques in Project Management:** CPM and PERT Analysis; Float times; Crashing of Activities; Contraction of Network for Cost Optimization, Updating; Cost Analysis of Resources Allocation. Basic knowledge of the leading softwares for Project Planning and Analysis.

**Suggested Readings:**

1. Bhavesh, M. Patel, “*Project Management–Strategic Financial Planning Evaluation and Control*”, 2000, Vikas Publishing House Pvt. Ltd.
2. Chandra, P, “*Project Management.*”, 2007 Tata McGraw Hill.
3. Wysocki and Robert K., “*Effective Project Management.*”, 2000, John Wiley and Sons, USA.

**Group-II: PROJECT AND PRODUCTION MANAGEMENT**  
**PAPER-IV: LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**Logistics Management:** Definition of logistics and the concepts of logistics. Logistics Activities: Functions of the logistics system – transportation, warehousing, order processing, information handling and procurement. Materials Management: Materials management functions and control, inventory management in logistics system, inventory decision-making, MRP, MRP II systems, multi-echelons.

**SECTION-B**

**Logistics Customer Service,** Modeling logistics systems, Simulation of logistic systems, cost effective distribution strategies, Value of information in logistics, E-logistics, risk pooling effect, International and global issues in logistics, Integrated functional activities in logistics, Role of government in international logistics and Principal characteristics of logistics in various countries and regions.

**SECTION-C**

**Definition of Supply Chain Management (SCM);** Scope & Importance of Supply Chain Management; Key drivers Of the SCM; Features of Supply Chain Management; Supply Chain Network – 1st Tier , 2nd Tier Suppliers and Customers; Customer Service Dimension (Seven “R” Principles, Service after sale, Customer delight)

**SECTION-D**

**Inventory Control, Planning & Managing Inventories;** Warehouse Management (Receipt, issue, storage and preservation, stock verification, In bound and out bound distribution operations); Order Management; Competitive advantage through logistics and supply chain management; Responsive Supply Chain.

**Suggested Readings:**

1. Dyckhoff, Harald,” *Supply Chain Management and Reverse Logistics*”,2004, Springer (India) Pvt. Ltd.
2. Dubey, Jayashree and Saikumar, M.L, “*Supply Chain Management*”,2007, IPE Hyderabad and New Century Publication, New Delhi.
3. Sahay, BS, “*Emerging Issues in Supply Chain Management*”,2004, Macmillan.
4. Kulkarni, Sarika and Sharma, Ashok, “*Supply Chain Management – Creating Linkages for Faster Business Turnaround*”,2005, McGraw Hill.

B.COM (PASS & HONS.) (SEMESTER-VI)  
Syllabus for batch from year 2021 to year 2024  
**GROUP-III: INSURANCE**

**PAPER-I: PRINCIPLES AND PRACTICE OF LIFE INSURANCE**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

Introduction to risk management, mitigating risk via insurance markets, Nature of insurance business, insurance business environment in India, Insurance sector in India.

**Life Insurance:** Introduction to Life insurance, principles of life insurance. Regulatory framework, Financial planning and life insurance.

**Plans/Policies of Life insurance:** Different types of life insurance plans – Term Plan – Endowment Plan – Money Back Insurance Plan – Whole-Life Insurance Plan.

**SECTION-B**

Unit Linked Insurance Plans (ULIPs) – Joint Life Insurance Plans – Child Insurance Plans – Rider benefits.–Industrial life insurance – Group insurance– Keyman insurance – Health insurance and its types.

**Annuities:** Understand the concept of annuity – Different types of annuity plans – Advantages and disadvantages of annuity – Annuity Vs Life Insurance –

**SECTION-C**

**Policy Documents:** Importance of a policy document – Format of a policy document – Policy schedule and its various components – Conditions and privileges in a policy document – Duplicate policies.

Premium payment, policy lapse and revival: Different types of premium – Different factors considered in calculating premium – Bonus in policies – Different types of bonus in life insurance policies, Premium calculations – Surrender value and non-forfeiture options – Revival of lapsed policies and its types

**SECTION-D**

**Policy Claims:** Different types of policy claims – Survival Benefits – Death Claims – Maturity Claims – Submission of Proof of title at claim processing stage – Early Claims & Non-early Claims – Documents required for processing early claims – Death due to un-natural causes or accidents – Nomination – Assignment—Waiver of evidence of title – Claims Concession Clause and Extended Claims Concession Clause – Presumption of Death – Insurance Riders – Accidental Death Benefit rider – Permanent Death Benefit Rider

**Suggested Readings:**

1. Periasamy, P., “*Principles and Practice of Insurance*”, 2010, Himalaya Publication.
2. Sahoo, S.C. and Das, S.C., “*Insurance Management*”, 2010, Himalaya Publication.
3. Kotreshwar, G., “*Risk Management– Insurance and Derivatives*”, 2005, Himalaya Publishing House.
4. Gopal Krishan, G., “*Insurance Principles and Practice*”, 1994, Sterling Publishers, New Delhi.
5. Gupta, P.K., “*Fundamentals of Insurance*”, 2<sup>nd</sup> edition (2011), Himalaya Publications.
6. Niehaus, Harrington, “*Risk Management and Insurance*”, 2007, Tata McGraw-Hill

**GROUP-III: INSURANCE**

**PAPER-II: PRINCIPLES AND PRACTICE OF GENERAL INSURANCE**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**Risk Mitigation Through General Insurance:** Risks Faced by the Owner of Assets – Exposure to Perils – Nature of General Insurance, General Insurance Industry in India.

**Insurance Forms:** Proposal Forms, Cover Notes, Certificate of Insurance, Policy Forms, Endorsements, Interpretation of Policies, Co-Insurance, Standard Policies.

**Fire & Marine Insurance Coverages:** Fire Insurance Coverages – Marine Insurance Coverages – Types of Marine Insurance Policies, – Duty & Increased Value Insurance.

**SECTION-B**

Reinsurance Recoveries – Functions of Salvage Association and Functions of Cargo Surveyors.

**Motor Insurance:** Comprehensive Policy for Private Cars Loss on Damage – Liability to Third Parties, Medical Expenses – General Exception – Conditions – No Claims Bonus – Transfer of Interest – The Schedule Comprehensive Policies on Commercial Vehicles Comprehensive Policies on Motor Cycle

**SECTION-C**

**Miscellaneous Coverages:** Personal Accident insurance – health insurance – Burglary insurance – Baggage insurance – Legal Liability insurance – Public & Product Liability insurances – Professional Indemnity insurance – Workmen's Compensation Insurance – Fidelity Guarantee insurance – Banker's Indemnity insurance – Carrier's Legal Liability insurance – Jeweller's Block insurance – Composite policies – Aviation insurance – Engineering insurance – Rural Insurances – Micro insurance.

**Specialised Insurances:** Industrial All Risks insurance – Advance Loss of Profits insurance – Oil & Energy Risks insurance – Satellite insurance.

**SECTION-D**

**Underwriting:** Objectives and approach – Underwriting policy – Reinsurance.

**Rating and Premium:** Classification of risks – Discrimination – Bonus / Malus – Claims cost – acquisition cost – Management expenses – Classification of products – Premium – Short period scales – Failure of consideration – Refund / return of premium – Advance payment of premium,

**Claims:** Preliminary procedure – Loss minimization – Procedure – Claims Form – Investigation and assessment – Surveyors and loss assessors – Claims documents – Arbitration – Discharge vouchers – Post settlement actions – Recoveries – Salvage & Loss minimization – Inhouse settlement.

**Suggested Readings:**

1. Gupta, P.K., “*Principles and Practice of Non life Insurance*”, 2006, Himalaya Publications
2. Periasamy, P., “*Principles and Practice of Insurance*”, 2010, Himalaya Publication.
3. Gupta, P.K., “*Insurance and Risk Management*”, 2010, Himalaya Publication.
4. Gopal Krishan, G., “*Insurance Principles and Practice*”, 1994, Sterling Publishers, New Delhi.
5. Niehaus, Harrington (2007), *Risk Management and Insurance*, Tata McGraw–Hill



**GROUP-III: INSURANCE**  
**PAPER-III: ACCOUNTING FOR INSURERS**

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**Elementary Principles of Accounts:** Basic Principles of Double Entry, Group of Accounts, Principle of Journal and Ledger, Cash Book, Trial Balance, Final Accounts, Distinction between Capital and Revenue Expenditure, Trading Account, Balance Sheet

**Accounting Procedures –Premium Accounting:** Accounting of Premium, Renewal Premium, SSS Business Accounting Procedures.

**SECTION-B**

**Application of Financial Management Concept in Insurance Industry:**

Introduction – Different Financial Management Concepts, Assets Risks, Market Risks, Realization Risk, Asset Liability Management, Cash Management, Capital Market Financial Ratio in Life Insurance Industry.

**SECTION-C**

**Introduction to Underwriting:** Insurance Profile of an Underwriter, Underwriting Purpose & Objectives of Underwriting, Importance of Underwriting, The Underwriting Process, Functions of Underwriting, Risk selection, Classification & Rating, Policy Forms. Rate Making, Types of Underwriters, Underwriting Decisions, Policies on Preferred / Standard / Sub-standard Basis, Monitoring Underwriting Decisions.

**SECTION-D**

**Reinsurance:** Definition of reinsurance, utility of reinsurance, health insurance and reinsurance models, products supported by reinsurers, white labelling, social reinsurance annual reinsurance programme.

**Suggested Readings:**

1. Barnett, Samuel “*Life Insurance Accounting*”, 2012, General Books
2. American Institute of Certified Public Accountants, “*Deposit Accounting: Accounting For Insurance and Reinsurance Contracts*”, 1998, The Institute
3. Hennis, John L, “*Principles of Insurance Accounting*” Mid America Publishing Corporation

**GROUP-III: INSURANCE**  
**PAPER-IV: INSURANCE MARKETING**

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**Insurance Industry In India**– Introduction and History , An analysis of evolution of Insurance in India , Dynamic Market Environment for Insurance in India, Authorities and Regulatory Environment. Status Quo– The Indian Market vis–a–vis other Markets

**SECTION-B**

**Life Insurance**– Industry Outlook and major players, Market Opportunities and Challenges: Empirical Results and Analysis. Urgent needs and Customer Segmentation, Products, Pricing Criteria, Distribution Channels, Communication Strategy .

**SECTION-C**

**Health Insurance**– Industry Outlook and Major Players, Market Opportunities and Challenges: Empirical Results and Analysis. Urgent needs and Customer Segmentation, Products, Pricing Criteria,

**SECTION-D**

Distribution Channels, Communication Strategy.

**Conclusion**– Outlook for Life and Health Insurance Market in India , Summary of the Best practices

**Suggested Readings:**

1. Dewan, Novi , “*Indian Life and Health Insurance Industry– A Marketing Approach*”, 2010, Gabler Edition Wissenschart
2. Allen, Sharon B and Goodwin, Dennis W “ *Life and Health Insurance Marketing*”, 1998, Life Office Management Association
3. Kravitz, Seth and Barinskiy, Lev “ *Mastering Insurance Marketing*”, 2010, Create Space

B.COM (PASS & HONS.) (SEMESTER-VI)  
Syllabus for batch from year 2021 to year 2024  
**GROUP-IV: INTERNATIONAL BUSINESS**

**PAPER-I: MANAGEMENT OF INTERNATIONAL BUSINESS OPERATIONS**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

International Business – nature, scope, structure and significance, Emergence of multinational and Transnational corporations, Global business environment – social, cultural, economic, political and ecological factors.

Cultural Contacts of Global Management, Understanding the Role of Culture – Communicating Across Cultures, Cross Cultural Negotiations and Decision Making.

**SECTION-B**

**Foreign Market Entry Modes:** Direct and Indirect entry modes, choice of entry mode, FDI and collaborative ventures, Managing collaborative ventures, Licensing, Franchising, and other Contracts.

Mergers and acquisitions, Indian companies going global.

**SECTION-C**

**Global Sourcing:** Trends towards outsourcing, evolution of global sourcing, benefits and challenges, risks in global sourcing and strategies for minimising risk.

Social Responsibilities: MNE Social Responsibilities, Efficiencies, Perspectives.

**SECTION-D**

Ethics, Technological Perspective, Foreign Corrupt Practices Act

Competitive Strategy and the International Business Environment. Designing Organizations for International Environments

**Suggested Readings:**

1. Sundaram, Anant K. and Black, J. S., “*The International Business Environment*”, 2<sup>nd</sup> Edition Prentice Hall.
2. Hamilton, Leslie and Webster, Philip, “*The International Business Environment*”, 2<sup>nd</sup> Edition (2012), Oxford University press
3. Daniels, John; Radebaugh, Lee and Sullivan, Daniel, “*International Business*”, 13<sup>th</sup> Edition (2011), Pearson Education.
4. Paul, Justin, “*International Business*”, 4<sup>th</sup> Edition (2008), PHI Learning.
5. Sharan Vyuptakesh, “*International Business – Concept, Environment and Strategy*”, 3<sup>rd</sup> Edition (2010), Pearson Education, Delhi.
6. Hill, Charles W.L. and Jain, Arun Kumar, “*International Business – Competing in the Global Market Place*”, 6<sup>th</sup> Edition (2011), The McGraw Hill Publishing Co. Ltd., New Delhi.
7. Cavusgil, S.T.; Knight Gary and Riesenberger, John, “*International Business – Strategy Management and the New Realities*”, 2<sup>nd</sup> Edition (2011), Pearson Education, Dorling Kindersley (India) Pvt. Ltd, Delhi.

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**GROUP-IV: INTERNATIONAL BUSINESS**  
**PAPER-II: INDIA'S FOREIGN TRADE**

**Time: 3 Hours**

**Max. Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**Foreign Trade**, Instruments of foreign trade, Import/export control, Exchange control in India, import finance (documentary credit), export financing, Regulatory framework for export/ import operations. Export promotion incentives, import/export guarantees,

**SECTION-B**

Foreign remittances, technology transfer.

Crossborder banking arrangements – forms of International banking, NRI/NRO accounts, cross border risk.

International monetary systems. International finance.

**SECTION-C**

**Foreign Exchange Market:** Nature of transactions in foreign exchange market and types of players, convertibility of rupee, euro currency market, commercial rates of exchange, exchange rate determination

Strategies of international business,

**SECTION-D**

**International Investment:** Types and significance of foreign investments, factors affecting international investment, growth and dispersion of FDI, cross border mergers and acquisitions, foreign investment in India,

**Suggested readings:**

1. Chaudari, B.K. and Agarwal, O.P., “Foreign Trade and foreign exchange”, 2010, Himalaya Publication.
2. Daniels, John; Radebaugh, Lee and Sullivan, Daniel, “*International Business*”, 13<sup>th</sup> Edition (2011), Pearson Education.
3. Paul, Justin, “*International Business*”, 4<sup>th</sup> Edition (2008), PHI Learning.
4. C. Paul Hallwood and Ronald Macdonald, “*International Money and Finance*”, 3<sup>rd</sup> Edition (2000), Blackwell, Oxford U.K.

**GROUP-IV: INTERNATIONAL BUSINESS  
PAPER-III: INTERNATIONAL FINANCIAL MANAGEMENT****Time: 3 Hours****Max.Marks: 50****Instructions for the Paper Setters:-**

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

**SECTION-A**

**Foreign Exchange System:** The Internationalization of Business and Finance, Alternatives Exchange Rate System; International Monetary System, The European Monetary System. Foreign Exchange Rate Determination: Introduction To Spot Market And Forward Market; Setting The Equilibrium Spot Exchange Rate; Factors Affecting Currency Value; Bop Approach And Asset Market Approach.

**SECTION-B**

Role of Central Bank In Determination Of Exchange Rates; Parity Conditions In International Finance; Purchasing Power Parity.

**Foreign capital budgeting decisions of an MNP:** Ascertainment of Cash Outlay and Future Cash Inflows for Parent and Subsidiary, Profitability Analysis of Project for Parent under Different Situation.

**SECTION-C**

Country risk analysis: Country Risk Analysis, Measuring And Managing Political Risk, Firms Specific Risk; Country Risk Analysis, Study Of Economic And Political Factors Posing Risk, Country Risk Analysis In International Banking

**SECTION-D**

Measuring and Managing Various Exposures: Alternative Measures of Foreign Exchange Exposure.

**Risk Hedging,** Measuring and Managing Transaction Exposure; Measuring and Managing Operating Exposure.

Foreign Exchange Risk Management; Foreign Exchange Instruments, Currency Futures and Options Market; Interest Rates and Currency Swaps; Interest Rate Forwards and Futures.

**Suggested Readings:**

1. Shapiro, Allan C “*Multinational Financial Management*”, 2003, John Wiley and Sons, Singapore.
2. Apte P.G., “*International Financial Management*”, 2009, Tata McGraw Hill, India.
3. Bhalla, V.K., “*International Financial Management*”, 2008, Anmol Publications, India.
4. Eitman, Stonehill and Moffett, “*Multinational Business Finance*”, 2004, Pearson Education, India.

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**GROUP-IV: INTERNATIONAL BUSINESS**  
**PAPER-IV: INTERNATIONAL MARKETING**

**Time: 3 Hours**

**Max.Marks: 50**

**Instructions for the Paper Setters:-**

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

**SECTION-A**

**Over View of the World Business:** Domestic V/s International Marketing; Benefits of Intl. Marketing Trade Theories : Economic Development Barriers to International Marketing; Role of GATT WTO, OSP, etc.,

**SECTION-B**

**Global Business Environment,** World Marketing Environment, Political/ Legal/ Cultural/ Social/ Psychological dimensions

**SECTION-C**

**Planning for Intl. Mktg.–** Overseas MR, IS, Foreign Market ,entry strategies, International marketing Decisions–Product Branding, Packaging, Pricing, Distribution, Sales, Sales & Promotion Decision &strategies

**SECTION-D**

**Foreign Trade in India–** Regulation, Promotion &Development, Foreign Trade Control, EXIM Policy, Organizational Setup. Export Documents and Procedures, Export Risk, Insurance. Major problems of Indian Export

**Suggested Readings:**

1. Onkvisit, S and Shaw, J, “*International Marketing–Analysis & Strategy*”, 1993
2. Rajagopal, “*International Marketing – Global Environment, Corporate Strategy, Case Studies*”; Vikas Publications.
3. Onkvisit & Shaw, “*International Marketing – Analysis & Strategy*”, 2007, (PHI Learning)