

# FACULTY OF ECONOMICS & BUSINESS

SYLLABUS FOR THE BATCH FROM YEAR 2024 TO YEAR 2027

**B.COM. (FINANCIAL SERVICES)**  
**(CREDIT BASED GRADING SYSTEM (CBGS))**  
**(Semester: I-VI)**  
**(For Colleges)**



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## GURUNANKDEVUNIVERSITY

## AMRITSAR

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**(ii) Subject to change in the syllabi at any time.**

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B.Com. (Financial Services)  
Credit Based Grading System (CBGS)  
(Syllabus for the Colleges Batch From Year 2024 To Year 2027)

**SEMESTER-I**

Course Code	Course Title	L+T+P	Total Marks	Total Credits
ENL 121	Communication Skills in English-I	4+0+0	100	4
PBL 601 PBL 611 PHC 110	Punjabi (Compulsory) -I OR ਮੁੱਢਲੀ ਪੰਜਾਬੀ -I OR Punjab History & Culture (From Earliest Times to C 320) (Special Paper in lieu of Punjabi Compulsory)	4+0+0	100	4
BCS01005T BCS01006L	Financial Accounting with Tally	3+0+2	Theo. Marks 75 Prac. Marks 25 Total Marks 100	4
BCS01007T	Quantitative Techniques for Business-I	4+0+0	100	4
BCS01008T	Business Organization & Management	4+0+0	100	4
BCS01009T	Computer Applications	2+0+4	100	4

**SEMESTER-II**

Course Code	Course Title	L+T+P	Total Marks	Total Credits
ENL 122	Communication Skills in English-II	3+1+0	100	4
PBL 602 PBL 612 PHC 111	Punjabi (Compulsory) -II OR ਮੁੱਢਲੀ ਪੰਜਾਬੀ -II/ OR Punjab History & Culture (C 320 to 1000 A.D.) (Special Paper in lieu of Punjabi Compulsory)	4+0+0	100	4
BCS02006T	Quantitative Techniques for Business-II	4+0+0	100	4
BCS02007T	Mercantile Law	4+0+0	100	4
BCS02008T	Banking Operations & Regulations	4+0+0	100	4
BCS02009T	Indian Financial System	4+0+0	100	4
BCS020010T	Corporate and Bank Accounting	4+0+0	100	4
SOA 105	Drug Abuse: Problem, Management and Prevention (Compulsory Paper )	2+0+0	50	2

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### SEMESTER–III

Course Code	Course Title	L+T+P	Total Marks	Total Credits
BCS03001T	Cost Accounting	4+0+0	100	4
BCS03002T	Financial Market Operations	4+0+0	100	4
BCS03003T	Contemporary Accounting & Reporting Practices	4+0+0	100	4
BCS03004T	Banking Laws and Practice	4+0+0	100	4
BCS03005T	Business Economics-I	4+0+0	100	4
BCS03006T	Goods & Service Tax (GST)	4+0+0	100	4
BCS03007L	Seminar	2	50	2

### SEMESTER–IV

Course Code	Course Title	L+T+P	Total Marks	Total Credits
BCS04001T	Management Accounting & Auditing	4+0+0	100	4
BCS04002T	Leadership & Personality Development	4+0+0	100	4
BCS04003T	Corporate Law & Secretarial Practices	3+0+2	100	4
BCS04004T	Business Economics-II	4+0+0	100	4
BCS04005T	Fundamentals of Insurance & its Accounting	4+0+0	100	4
BCS04006T	Fundamentals of Human Resource Management	4+0+0	100	4
BCS04007L	Viva Voce		50	2
BCS04010L	Training		50	2
ESL:221	Environmental Studies (Compulsory Paper)	2+0+0	100	2

**Note:-**

After 4<sup>th</sup> Semester, every Student is required to undergo 4 weeks training in any financial organization like Bank, Finance company, Insurance company, stock broking house, financial product dealers and professionals like chartered accountants & financial advisor.

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**SEMESTER-V**

<b>Course Code</b>	<b>Course Title</b>	<b>L+T+P</b>	<b>Total Marks</b>	<b>Total credits</b>
BCS05001T	Financial Management	4+0+0	100	4
BCS05002T	Operations Research	4+0+0	100	4
BCS05003T	Income Tax Law-I	4+0+0	100	4
BCS05004T	E-Commerce & E-Reporting	4+0+0	100	4
BCS05005T	Marketing of Financial Services	4+0+0	100	4
BCS05006T	Foreign Trade	4+0+0	100	4
BCS05007L	Seminar (Based on Training)	2	50	2

**SEMESTER-VI**

<b>Course Code</b>	<b>Course Title</b>	<b>L+T+P</b>	<b>Total Marks</b>	<b>Total Credits</b>
BCS06001T	Entrepreneurship & Small Business	4+0+0	100	4
BCS06002T	Security Analysis & Portfolio Management	4+0+0	100	4
BCS06003T	Indian Economy with special reference to Punjab	4+0+0	100	4
BCS06004T	Mutual Funds	4+0+0	100	4
BCS06005T	Corporate Governance	4+0+0	100	4
BCS06006T	Income Tax Law-II	4+0+0	100	4
BCS06007T	General Studies*	2+0+0	50	2
BCS06008L	Workshop	0+0+2	50	2

\* = Qualifying Paper Please visit the University website time to time.

**SEMESTER-I**

**ENL121: COMMUNICATION SKILLS IN ENGLISH-I  
(THEORY)**

**Time: 3 Hours**

**Credits: 4-0-0  
(6 periods per week)  
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.

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

**SECTION-A**

**Reading Skills:** Reading Tactics and strategies; Reading purposes–kinds of purposes and associated comprehension; Reading for direct meanings.

**SECTION-B**

Reading for understanding concepts, details, coherence, logical progression and meanings of phrases/ expressions.

**Activities:**

- Comprehension questions in multiple choice format
- Short comprehension questions based on content and development of ideas

**SECTION-C**

**Writing Skills:** Guidelines for effective writing; writing styles for application, personal letter, official/ business letter.

**Activities:**

- Formatting personal and business letters.
- Organising the details in a sequential order

**SECTION-D**

Resume, memo, notices etc.; outline and revision.

**Activities:**

- Converting a biographical note into a sequenced resume or vice-versa
- Ordering and sub-dividing the contents while making notes.
- Writing notices for circulation/ boards

**Recommended Books:**

- *Oxford Guide to Effective Writing and Speaking* by John Seely.
- *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP

**SEMESTER-I**  
**Punjabi (Compulsory) -I**  
**PBL 601: ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ) -I**

**ਕਰੈਡਿਟ 4-0-0**  
**Max. Marks: 100**  
**(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)**

**Time: 03 Hours**

**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**

**ਸੈਕਸ਼ਨ-ਏ**

**ਸਰਵੋਤਮ ਪੰਜਾਬੀ ਕਵਿਤਾ ਤੇ ਕਹਾਣੀ**

(ਸੰਪਾ. ਡਾ. ਰਮਿੰਦਰ ਕੌਰ, ਡਾ. ਮੇਘਾ ਸਲਵਾਨ) ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਕਵਿਤਾ ਭਾਗ)  
(ਕਵਿਤਾ ਦੀ ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ/ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ)

**ਸੈਕਸ਼ਨ-ਬੀ**

**ਮੰਚ ਘਰ**

ਡਾ. ਕੁਲਦੀਪ ਸਿੰਘ ਧੀਰ, ਡਾ. ਹਿਰਦੇਜੀਤ ਸਿੰਘ ਭੋਗਲ (ਸੰਪਾ.), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਵਿਸ਼ਾ-ਵਸਤੂ, ਪਾਤਰ ਚਿਤਰਨ)

**ਸੈਕਸ਼ਨ-ਸੀ**

- (ੳ) ਪੈਰੂਾ ਰਚਨਾ  
(ਅ) ਪੈਰੂਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ

**ਸੈਕਸ਼ਨ-ਡੀ**

**ਭਾਸ਼ਾ ਵੰਨਗੀਆਂ:**

ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪਭਾਸ਼ਾ ਵਿਚਲਾ ਅੰਤਰ, ਪੰਜਾਬੀ ਉਪਭਾਸ਼ਾਵਾਂ ਦੇ ਪਛਾਣ ਚਿੰਨ੍ਹ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ-ਨਿਕਾਸ ਤੇ ਵਿਕਾਸ

**ਸਹਾਇਕ ਪੁਸਤਕਾਂ**

1. ਰਾਜਿੰਦਰਪਾਲ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਕਵਿਤਾ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
2. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਕਾਵਿ ਸਿਧਾਂਤ, ਇਤਿਹਾਸ ਅਤੇ ਪ੍ਰਵਿਰਤੀਆਂ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
3. ਬਲਦੇਵ ਸਿੰਘ ਧਾਲੀਵਾਲ, ਪੰਜਾਬੀ ਕਹਾਣੀ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
4. ਸਤਿੰਦਰ ਸਿੰਘ, ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਵਾਰਤਕ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
5. ਡਾ. ਰਮਿੰਦਰ ਕੌਰ, ਪੰਜਾਬੀ ਕਹਾਣੀ ਦਾ ਸਫ਼ਰ ਤੇ ਸ਼ਾਸਤ੍ਰ ਭਾਗ-I, ਸਿੰਘ ਬ੍ਰਦਰਜ, ਅੰਮ੍ਰਿਤਸਰ।
6. ਹਰਕੀਰਤ ਸਿੰਘ, ਭਾਸ਼ਾ ਤੇ ਭਾਸ਼ਾ ਵਿਗਿਆਨ, ਲਾਹੌਰ ਬੁੱਕ ਸ਼ਾਪ, ਲੁਧਿਆਣਾ।
7. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ।
8. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।
9. ਮਿੰਨੀ ਸਲਵਾਨ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਮੁੱਢਲੇ ਸੰਕਲਪ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ
10. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।

**SEMESTER-I**  
**PBL 611: ਮੁੱਢਲੀ ਪੰਜਾਬੀ -I**  
**(In lieu of Compulsory Punjabi)**

**Time: 03 Hours**

**ਕਰੈਡਿਟ 4-0-0**  
**Max. Marks: 100**  
**(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)**

**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 ਬਰਾਬਰ ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ-ਪ੍ਰਸ਼ਨਾਂ ਵਿੱਚ ਕਰ ਸਕਦਾ ਹੈ।

**ਪਾਠ-ਕ੍ਰਮ**

ਸੈਕਸ਼ਨ-ਏ

ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਤੇ ਗੁਰਮੁਖੀ ਲਿਪੀ

- (ੳ) ਨਾਮਕਰਣ ਤੇ ਸੰਖੇਪ ਜਾਣ-ਪਛਾਣ : ਗੁਰਮੁਖੀ ਵਰਣਮਾਲਾ, ਅਖਰ ਕ੍ਰਮ, ਸਵਰ ਵਾਹਕ (ੳ ਅ ਏ), ਲਗਾਂ-ਮਾਤਰਾਂ, ਪੈਰ ਵਿਚ ਬਿੰਦੀ ਵਾਲੇ ਵਰਣ, ਪੈਰ ਵਿਚ ਪੈਣ ਵਾਲੇ ਵਰਣ, ਬਿੰਦੀ, ਟਿਪੀ, ਅਧਕ।
- (ਅ) ਸਿਖਲਾਈ ਤੇ ਅਭਿਆਸ

ਸੈਕਸ਼ਨ-ਬੀ

ਗੁਰਮੁਖੀ ਆਰਥੋਗ੍ਰਾਫੀ ਅਤੇ ਉਚਾਰਨ : ਸਵਰ, ਵਿਅੰਜਨ : ਮੁਢਲੀ ਜਾਣ-ਪਛਾਣ ਅਤੇ ਉਚਾਰਣ, ਮੁਹਾਰਨੀ, ਲਗਾਂ-ਮਾਤਰਾਂ ਦੀ ਪਛਾਣ।

ਸੈਕਸ਼ਨ-ਸੀ

ਪੰਜਾਬੀ ਸ਼ਬਦ ਜੋੜ : ਮੁਕਤਾ (ਦੋ ਅਖਰਾਂ ਵਾਲੇ ਸ਼ਬਦ, ਤਿੰਨ ਅਖਰਾਂ ਵਾਲੇ ਸ਼ਬਦ), ਸਿਹਾਰੀ ਵਾਲੇ ਸ਼ਬਦ, ਬਿਹਾਰੀ ਵਾਲੇ ਸ਼ਬਦ, ਔਕੜ ਵਾਲੇ ਸ਼ਬਦ, ਦੁਲੈਂਕੜ ਵਾਲੇ ਸ਼ਬਦ, ਲਾਂ ਵਾਲੇ ਸ਼ਬਦ, ਦੁਲਾਵਾਂ ਵਾਲੇ ਸ਼ਬਦ, ਹੋੜੇ ਵਾਲੇ ਸ਼ਬਦ, ਕਨੌੜੇ ਵਾਲੇ ਸ਼ਬਦ।

ਸੈਕਸ਼ਨ-ਡੀ

ਲਗਾਖਰ (ਬਿੰਦੀ, ਟਿਪੀ, ਅਧਕ ਵਾਲੇ ਸ਼ਬਦ)  
ਸ਼ੁਧ, ਅਸ਼ੁਧ (ਪੈਰੇ ਵਿਚ ਲਿਖੇ ਅਸ਼ੁਧ ਸ਼ਬਦਾਂ ਨੂੰ ਸ਼ੁਧ ਕਰਨਾ)

**ਸਹਾਇਕ ਪੁਸਤਕਾਂ**

1. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਤੇ ਗੁਰਮੁਖੀ ਲਿਪੀ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਉਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਪ੍ਰੋ. ਸ਼ੈਰੀ ਸਿੰਘ, ਪ੍ਰੋ. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, ਭਾਸ਼ਾ ਵਿਗਿਆਨ : ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਤੇ ਗੁਰਮੁਖੀ ਲਿਪੀ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਉਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
3. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।
4. ਮਿੰਨੀ ਸਲਵਾਨ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਮੁਢਲੇ ਸੰਕਲਪ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।

B.Com. (Financial Services)  
Credit Based Grading System (CBGS)  
(Syllabus for the Colleges Batch From Year 2024 To Year 2027)

**SEMESTER-I**

**PHC110 :Punjab History & Culture (From Earliest Times to C 320)**  
**(Special Paper in lieu of Punjabi compulsory)**  
**(For those students who are not domicile of Punjab)**

**Time: 3 Hours**

**Credits : 4-0-0**  
**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**

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

**SECTION-B**

3. Harappan Civilization: Origin and extent 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. BudhaParkash, *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



**SEMESTER-I**

**BCS01005T: FINANCIAL ACCOUNTING WITH TALLY  
BCS01006T:**

**Time: 3 Hours**

**Total marks 100  
Theory 75  
Practical 25  
Credits 3+0+2**

**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**

Nature of Financial Accounting- Scope, Objects, Limitations. Accounting concepts and conventions, IFRS. Double Entry System, Accounting Cycle with GST

**SECTION-B**

Capital and Revenue items, Preparation of Final Accounts of Sole Trader. Computerized Accounting- Tally ERP 9

**SECTION-C**

Nature of partnership firm, partnership deed, final accounts of partnership firm: fixed vs fluctuating capital, division of profit among partners, preparation of profit and loss appropriation account. Calculation of goodwill

**SECTION-D**

Reconstitution of partnership firm: change in profit sharing, Admission, Retirement, Dissolution of Firm (including Garner vs. Murray Rule)

**Suggested Readings:**

1. Tulsian, PC, "Financial Accounting", Pearson Education
2. Sehgal Ashok, Sehgal Deepak, "Financial Accounting", Fifth Edition Taxmann.
3. Maheshwari, S.N. and Maheshwari, S.K., "*Financial Accounting*", 2009, Vikas Publishing House, New Delhi.
4. Narayanswami, R., "*Financial Accounting: A Managerial Perspective*", 3rd Edition, 2008, Prentice Hall of India, 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*", 2<sup>nd</sup> Edition, 2007, Tata McGraw Hill.

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

### SEMESTER-I

#### BCS01007T: QUANTITATIVE TECHNIQUES FOR BUSINESS-I

**Time: 3 Hours**

**Total marks 100**

**Credits 4+0+0**

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.

**Note:** The paper will consist of minimum 50% numericals.

#### SECTION-A

Measures of Central Tendency:- Mean, Median, Mode, Geometric Mean and Harmonic Mean

#### SECTION-B

Measures of Dispersion: - Range, Quartile Deviation, Mean Deviation and Standard Deviation. Skewness and Kurtosis

#### SECTION-C

Index Numbers:- Meaning and importance, Methods of Construction of Index Numbers: weighted and unweighted, fixed base and chain base index numbers, Time Series Analysis:- Trend cycles, seasonal and irregular components, estimation of trend(Graphical Method, Semi Average method, moving averages and method of least squares)(fitting straight lines only)

#### SECTION-D

Simple and Compound Interest, Discounting and factoring techniques

#### **Suggested Readings:**

1. Gupta, SC: Fundamentals of Statistic, Himalaya Publishing House, 7<sup>th</sup> Edition, 2018 ,Delhi
2. Gupta, SP: Statistical Methods, Sultan Chand & Sons, 43<sup>rd</sup> Edition ,2014, Delhi
3. Levin, Richard and David S. Rubin. “*Statistics for Management*”. 7th Edition, Prentice Hall of India, New Delhi.
4. Chandan, J.S., “*Statistics for Business and Economics*”, 1st Edition, (1998), Vikas Publishing House Pvt. Ltd.
5. Render, B. and Stair, R. M. Jr., “*Quantitative Analysis for Management*”, 7th Edition, Prentice–Hall of India, New Delhi.
6. Gupta C B, Gupta V, “*An Introduction to Statistical Methods*”, 23rd Edition (1995), Vikas Publications.
7. Siegel, Andrew F, *Practical Business Statistics*. International Edition, 5th Edition (2001), McGraw Hill Irwin.
8. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., “*Business Statistics: A First Course*”, 4th Edition (2008), Pearson Education

**SEMESTER-I**  
**BCS01008T: BUSINESS ORGANIZATION & MANAGEMENT**

**Time: 3 Hours**

**Total marks 100**  
**Credits 4+0+0**

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, types, profession, social responsibility of business, business ethics

**SECTION-B**

Forms of organization, public sector Vs private sector,

**SECTION-C**

Introduction to Management, meaning, features, Scope functional areas, Management Vs Administration, Contribution to Management Thought(Henry Fayol, Elton Mayo, FW Taylor) Principles of Management(Henry Fayol), Scientific Management

**SECTION-D**

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

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

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

**Suggested Readings:**

1. Tulsian, P.C.and Pandey V., “*Business Organisation and Management*”, 2009, Pearson Education, New Delhi
2. Basu, C.R., “*Business Organisation and Management*”, 2010, Tata McGraw Hill Company, New Delhi
3. Stoner, J. Freeman, R. & Gilbert, D., “*Management*”, 1995, Prentice Hall of India.
4. Koontz, H., “*Principles of Management (Ascent Series)*”, 2004, Tata McGraw Hill Publishing.
5. Robbins, S.P. and Coulter, M., “*Management*”, 9th Edition, 2008, Prentice Hall of India.

**SEMESTER-I**

**BCS01009L: COMPUTER APPLICATIONS**

**Time: 3 Hours**

**Total marks 100**  
**Credits 2+0+4 =4 Credits**

**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 writs – 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.**

## SEMESTER-II

### ENL122: COMMUNICATION SKILLS IN ENGLISH – II

**Time: 3 Hours**

**Credits: 3-1-0**  
**(6 periods per week)**  
**Max. Marks: 100**  
**Theory Marks: 70**  
**Practical Marks: 30**

**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.

**Course Contents:**

#### SECTION-A

**Listening Skills:** Barriers to listening; effective listening skills; feedback skills.

**Activities:** Listening exercises – Listening to conversation, News and TV reports

#### SECTION-B

Attending telephone calls; note taking and note making.

**Activities:** Taking notes on a speech/lecture

#### SECTION-C

**Speaking and Conversational Skills:** Components of a meaningful and easy conversation; understanding the cue and making appropriate responses; forms of polite speech; asking and providing information on general topics.

**Activities:** 1) Making conversation and taking turns

2) Oral description or explanation of a common object, situation or concept

#### SECTION-D

The study of sounds of English,  
Stress and Intonation,  
Situation based Conversation in English,  
Essentials of Spoken English.

**Activities:** Giving Interviews

**SEMESTER-II**

**PRACTICAL / ORAL TESTING**

**Marks: 30**

**Course Contents:-**

1. Oral Presentation with/without audio visual aids.
2. Group Discussion.
3. Listening to any recorded or live material and asking oral questions for listening comprehension.

**Questions:-**

1. Oral Presentation will be of 5 to 10 minutes duration (Topic can be given in advance or it can be student's own choice). Use of audio visual aids is desirable.
2. Group discussion comprising 8 to 10 students on a familiar topic. Time for each group will be 15 to 20 minutes.

**Note:** Oral test will be conducted by external examiner with the help of internal examiner.

**SEMESTER-II**  
**Punjabi (Compulsory) -II**  
**PBL 602: ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ) -II**

ਕਰੈਡਿਟ 4-0-0

Time: 03 Hours

Max. Marks: 100  
(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

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

ਸੈਕਸ਼ਨ-ਏ

I. ਸਰਵੋਤਮ ਪੰਜਾਬੀ ਕਵਿਤਾ ਤੇ ਕਹਾਣੀ

(ਸੰਪਾ. ਡਾ. ਰਮਿੰਦਰ ਕੌਰ, ਡਾ. ਮੇਘਾ ਸਲਵਾਨ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਕਹਾਣੀ ਭਾਗ)  
ਕਹਾਣੀ ਦਾ ਸਾਰ/ਵਿਸ਼ਾ-ਵਸਤੂ

ਸੈਕਸ਼ਨ-ਬੀ

ਗਾਂਢ ਪ੍ਰਵਾਹ (ਰੇਖਾ ਚਿੱਤਰ ਤੇ ਹਲਕੇ ਲੇਖ)

(ਸੰਪਾ. ਡਾ. ਬਿਕਰਮ ਸਿੰਘ ਘੁੰਮਣ ਅਤੇ ਜਸਪਾਲ ਸਿੰਘ),  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਵਾਰਤਕ ਸ਼ੈਲੀ)

ਸੈਕਸ਼ਨ-ਸੀ

- (ੳ) ਸ਼ਬਦ ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ, ਪਰਿਭਾਸ਼ਾ, ਮੁਢਲੇ ਸੰਕਲਪ  
(ਅ) ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ

ਸੈਕਸ਼ਨ-ਡੀ

ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ  
ਮੁਹਾਵਰੇ ਅਤੇ ਅਖਾਣ

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਸਤਿੰਦਰ ਸਿੰਘ, ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਵਾਰਤਕ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
2. ਪ੍ਰੋ. ਪਿਆਰਾ ਸਿੰਘ, ਪੰਜਾਬੀ ਵਾਰਤਕ : ਸਿਧਾਂਤ ਇਤਿਹਾਸ ਪ੍ਰਵਿਰਤੀਆਂ, ਨਿਊ ਬੁੱਕ ਕੰਪਨੀ, ਜਲੰਧਰ।
3. ਇੰਦਰਪ੍ਰੀਤ ਸਿੰਘ ਧਾਮੀ, ਪੰਜਾਬੀ ਰੇਖਾ ਚਿੱਤਰ : ਰੂਪ ਤੇ ਪ੍ਰਕਾਰਜ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
4. ਬਲਬੀਰ ਸਿੰਘ ਦਿਲ, ਪੰਜਾਬੀ ਨਿਬੰਧ : ਸਰੂਪ, ਸਿਧਾਂਤ ਅਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
5. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਨ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ।
6. ਡਾ. ਅਮਰ ਕੋਮਲ (ਸੰਪਾ.), ਚੋਣਵੇਂ ਪੰਜਾਬੀ ਨਿਬੰਧ (ਭੂਮਿਕਾ), ਨੈਸ਼ਨਲ ਬੁੱਕ ਟਰੱਸਟ, ਇੰਡੀਆ।
7. ਅਬਨਾਸ ਕੌਰ, ਪੰਜਾਬੀ ਰੇਖਾ ਚਿੱਤਰ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
8. ਮਿੰਨੀ ਸਲਵਾਨ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਮੁੱਢਲੇ ਸੰਕਲਪ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
9. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।

**SEMESTER-II**

**PBL 612: ਮੁੱਢਲੀ ਪੰਜਾਬੀ-II  
(In lieu of Compulsory Punjabi)**

**Time: 03 Hours**

**ਕਰੈਡਿਟ 4-0-0  
Max. Marks : 100  
(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)**

**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 ਬਰਾਬਰ ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ-ਪ੍ਰਸ਼ਨਾਂ ਵਿੱਚ ਕਰ ਸਕਦਾ ਹੈ।

**ਪਾਠ-ਕ੍ਰਮ  
ਸੈਕਸ਼ਨ-ਏ**

ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ : ਧਾਤੂ, ਵਧੇਤਰ (ਅਗੇਤਰ, ਮਧੇਤਰ, ਪਿਛੇਤਰ), ਪੰਜਾਬੀ ਕੋਸ਼ਗਤ ਸ਼ਬਦ ਅਤੇ ਵਿਆਕਰਣਿਕ ਸ਼ਬਦ

**ਸੈਕਸ਼ਨ-ਬੀ**

- (ੳ) ਸੰਯੁਕਤ ਸ਼ਬਦ, ਸਮਾਸੀ ਸ਼ਬਦ, ਦੋਜਾਤੀ ਸ਼ਬਦ, ਦੋਹਰੇ/ਦੁਹਰਕਤੀ ਸ਼ਬਦ ਅਤੇ ਮਿਸ਼ਰਤ ਸ਼ਬਦ  
(ਅ) ਸਿਖਲਾਈ ਤੇ ਅਭਿਆਸ

**ਸੈਕਸ਼ਨ-ਸੀ**

ਇਕ-ਵਚਨ, ਬਹੁ-ਵਚਨ, ਲਿੰਗ-ਪੁਲਿੰਗ, ਬਹੁ-ਅਰਥਕ ਸ਼ਬਦ, ਸਮਾਨ-ਅਰਥਕ ਸ਼ਬਦ, ਬਹੁਤੇ ਸ਼ਬਦਾਂ ਲਈ ਇਕ ਸ਼ਬਦ, ਸ਼ਬਦ ਜੋੜ, ਵਿਰੋਧਆਰਥਕ ਸ਼ਬਦ।

**ਸੈਕਸ਼ਨ-ਡੀ**

ਨਿਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ: ਖਾਣ-ਪੀਣ, ਸਾਕਾਦਾਰੀ, ਰੁਤਾਂ, ਮਹੀਨਿਆਂ, ਗਿਣਤੀ, ਮੌਸਮ, ਮਾਰਕੀਟ/ਬਾਜ਼ਾਰ, ਵਪਾਰ, ਧੰਦਿਆਂ ਆਦਿ ਨਾਲ ਸੰਬੰਧਿਤ।

**ਸਹਾਇਕ ਪੁਸਤਕਾਂ**

1. ਜੋਤੀ ਸਰਮਾ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ, ਵਾਰਿਸ ਸਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।
3. ਮਿੰਨੀ ਸਲਵਾਨ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਮੁਢਲੇ ਸੰਕਲਪ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
4. ਰੰਜੂ ਬਾਲਾ, ਅਰਥ ਵਿਗਿਆਨ, ਆਰਸੀ ਪਬਲਿਸ਼ਰਜ਼, ਦਿਲੀ।



**SEMESTER-II**  
**PHC111 :Punjab History & Culture (C. 320 to 1000 A.D.)**  
**(Special Paper in lieu of Punjabi compulsory)**  
**(For those students who are not domicile of Punjab)**

**Time: 3 Hours**

**Credits : 4-0-0**  
**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**

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

**SECTION-B**

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

**SECTION-C**

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

**SECTION-D**

7. Development of languages and Education with Special reference to Taxila
8. 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

**SEMESTER-II**

**BCS02006T QUANTITATIVE TECHNIQUES FOR BUSINESS-II**

**Time: 3 Hours**

**Total marks 100**  
**Credits 4+0+0**

**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.

**Note:** The paper will consist of minimum 50% numericals.

**SECTION-A**

Correlation Analysis:- Simple Correlation between two variables (grouped and ungrouped data), Rank Correlation, Concurrent Correlation, Partial and multiple Correlation

**SECTION-B**

Simple Regression Analysis:- Grouped and Ungrouped data  
Interpolation and Extrapolation with equal and unequal class intervals (Binomial, Newton's and Lagrange's formula)

**SECTION-C**

Probability Theory:- Addition and Multiplication theorems, Probability Distribution, Binomial, Poisson and normal (Fitting of these distributions)

**SECTION-D**

Sampling:- Various Concepts- Population, Sampling Units, Complete enumeration sample survey, Features of a good sample, Sampling Techniques

**Suggested Readings:**

1. Gupta, SC: Fundamentals of Statistic, Himalaya Publishing House, 7<sup>th</sup> Edition, 2018, Delhi
2. Gupta, SP: Statistical Methods, Sultan Chand & Sons, 43<sup>rd</sup> Edition, 2014, Delhi
3. Levin, Richard and David S. Ruben. "*Statistics for Management*". 7th Edition, Prentice Hall of India, New Delhi.
4. Chandan, J.S., "*Statistics for Business and Economics*", 1st Edition, (1998), Vikas Publishing House Pvt. Ltd.
5. Render, B. and Stair, R. M. Jr., "*Quantitative Analysis for Management*", 7th Edition, Prentice-Hall of India, New Delhi.
6. Gupta C B, Gupta V, "*An Introduction to Statistical Methods*", 23rd Edition (1995), Vikas Publications.
7. Siegel, Andrew F, "*Practical Business Statistics*". International Edition, 5th Edition (2001), McGraw Hill Irwin.
8. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., "*Business Statistics: A First Course*", 4th Edition (2008), Pearson Education.

**SEMESTER-II**  
**BCS02007T : MERCANTILE LAW**

**Time: 3 Hours**

**Total marks 100**  
**Credits 4+0+0**

**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,B,C & 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**

Contract Act- Definition, Nature of Contract, Offer & acceptance, Consideration, Capacity to Contract, Free Consent.

**SECTION B**

Contract of Indemnity and Guarantee, contract of Bailment & Pledge, Contract of agency.

**SECTION C**

Breach of contracts and its remedies, Discharge of Contract, Consumer Protection Act

**SECTION D**

Factories Act, industrial Dispute Act, payment of Wages Act.

**Suggested Readings:**

1. Singh, A., "*Principles of Mercantile Law*", (2011), Eastern Book Co.
2. Tulsian, P. C., "*Business Laws*", 2nd Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., "*Business Law*", 5th Edition (2009), Vikas Publishing, House (P) Ltd.
4. Maheshwari & Maheshwari, "*Business Law*", National Publishing House, New Delhi.
5. Chadha, P. R., "*Business Law*" Galgotia Publishing Company, New Delhi.
6. Padhi, P.K., "*Labour and Industrial Laws*", 2008, Prentice Hall of India Pvt Ltd, New Delhi.
7. Srivastava, S.C., "*Industrial Relations and Labour Laws*", 2009, Vikas Publications.
8. Shukla, R.K., "*Industrial Relations and Labour Laws*", 2006, New Royal Book Company.

## SEMESTER-II

### BCS02008T : BANKING OPERATIONS & REGULATIONS

**Time: 3 Hours**

**Total marks 100**  
**Credits 4+0+0**

**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: Evolution of Modern Banking System in India, Present Structure of Banking in India. Commercial Banking-Role and function of banks, Banker Customer Relationship

#### SECTION-B

Various types of bank accounts, Opening of Bank accounts & its operations, closing of bank accounts, Various types of customers, KYC norms.  
Principles of lending-loans and advances, Types and Documentation.

#### SECTION-C

Innovations in Banking: Wholesale and Retail Banking, Universal and Narrow Banking, off Shore Banking and Multinational banking and cheque truncation system, Globalised challenges in Banking services

#### SECTION-D

Measurement of Service quality SERVQUAL Model  
Digitalization of banking –E banking, Mobile banking, RTGS, NEFT, Debit cards, Credit cards, Smart cards, Introduction to IFSC, MICR, UPI, BHIM and Paytm.

**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 Distributors.
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.

**SEMESTER-II**

**BCS02009T : INDIAN FINANCIAL SYSTEM**

**Time: 3 Hours**

**Total marks 100**  
**Credits 4+0+0**

**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 Indian Financial System, significance, Purpose & Organization, Liberalization of Financial system, , Meaning and components of Indian Financial System

**SECTION-B**

Fundamental concept of Money, Money Supply, Money Creation ,Financial Markets:- Capital & Money Markets

**SECTION-C**

Financial Instruments:- Traditional and Innovative  
Financial Services:- Objectives, types, intermediaries, financial service sector problems & reforms.

**SECTION-D**

Financial Institution: - Commercial Banking development- Types, Rate, Recent Developments, Life & non-Life insurance only

**Suggested Readings:-**

1. Khan, M.Y, “Indian Financial System” fifth edition by Tata McGraw Hill Publishing Co.Ltd.
2. Vasant Desai, “The Indian Financial System & Development”, Himalaya Publishing House.
3. Dr.K.Ravichandran, “Merchant Banking & Financial Services”, Himalaya Publishing House.
4. Bhole, L.M , “Indian Financial Institutions and Market”, Tata McGraw Hill Publishing Co. Ltd.
5. Avadhani V.A., “Capital Market Management”, Himalaya Publishing House.
6. SEBI Guidelines, Nabhi Publication.

**Note: The latest editions of the books should be followed.**

## SEMESTER-II

### BCS020010T : CORPORATE AND BANK ACCOUNTING

**Time: 3 Hours**

**Total marks 100**  
**Credits 4+0+0**

**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.

**Note:** The paper will consist of minimum 50% numericals.

#### SECTION-A

Introduction to Company, features, types, legal provisions regarding the preparation of Final accounts, Final Accounts of companies

#### SECTION-B

Issues of Share capital and debentures (and its redemption), Issue and redemption of preference shares

#### SECTION-C

Amalgamation (excluding intercompany owings and holdings), Internal Reconstruction

#### SECTION-D

Accounts for Bankers; Rules for bank accounts, cash / clearing / transfer vouchers / system – subsidiary book and main day book – General Ledger – Branch v/s Bank, Accounts Preparation of Final accounts for banks; Provision and accounting for NPAs, Calculation of Simple Interest and Compound Interest – Fixed and Floating Interest Rates – Calculation of EMIs – Calculation offront end and back end interest – Calculation of Annuities

**Suggested Readings:**

1. Shukla, M.C., Grewal T.S. and Gupta S.C: “*Corporate Accounting*”, 2016S. Chand and Co., New Delhi.
2. Gupta R.L, and Radhaswamy M, “*Corporate Accounting*”, Latest Edition Sultan Chand and Sons, New Delhi.
3. Sehgal A. and Sehgal D., “*Advanced Accounting*”, Volume II, 2008, Taxmann Pvt Ltd., New Delhi.
4. Jain S.P and Narang K.L., “*Financial Accounting*”, 2011, KalyaniPublilshers, New Delhi.
5. Maheshwari S.N., and Maheshwari S.K., “*Corporate Accounting*”, 2009, Vikas Publication, New Delhi.
6. Goyal V.K., “*Corporate Accounting*”, 2009, Excel Books, New Delhi.
7. Gupta N. and Sharma C., “*Corporate Accounting*”, 2nd Edition, 2009, Ane Books Pvt Ltd, New Delhi

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

**SEMESTER-II**

**SOA 105: DRUG ABUSE: PROBLEM, MANAGEMENT AND PREVENTION  
(COMPULSORY PAPER)**

**Time: 3 hours**

**Credits : 2-0-0  
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**

**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.

## SEMESTER-II

### 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.



**SEMESTER-III**

**BCS03001T : COST ACCOUNTING**

**Time: 3 Hours**

**Total marks 100**

**Credits 4+0+0**

**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.

**Note:** The paper will consist of minimum 50% numericals.

**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.**

### SEMESTER-III

#### BCS03002T : FINANCIAL MARKET OPERATIONS

**Time: 3 Hours**

**Total marks 100**

**Credits 4+0+0**

#### **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 Exchanges. 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.

#### **SECTION-D**

Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI.

Meaning and benefits of mutual funds, Types, SEBI guidelines.

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

#### **Suggested Readings:**

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

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

### SEMESTER-III

#### BCS03003T : CONTEMPORARY ACCOUNTING AND REPORTING PRACTICES

**Time: 3 Hours**

**Total marks 100**

**Credits 4+0+0**

**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– Meaning, Major drawbacks of historical cost system, Methods and applications, Corporate Social Reporting- Meaning, Nature, Need and Models of Social Disclosure. Environmental Accounting – Introduction and objectives. Forensic Accounting – Introduction and its features

#### SECTION-C

Corporate Reporting, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of Corporate Reporting. Recent Trends in the Presentation of Published Accounts. Reporting by Diversified Companies. Web based reporting

#### SECTION-D

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

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

**Suggested Readings:**

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

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

**SEMESTER–III**

**BCS03004T : BANKING LAWS AND PRACTICE**

**Time: 3 Hours**

**Total marks 100**  
**Credits 4+0+0**

**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**

Central Bank- Role, Objectives and Functions. Reserve Bank of India, Techniques of credit control by RBI.

Credit Creation and its process

**SECTION-B**

Negotiable Instrument- Cheques, bills of exchange, promissory note and drafts. Endorsement and its types. Types of Cheques, bouncing of Cheques and their implication. Payment and Collection of Cheques- duties and responsibilities of paying and collecting banker. Protection available to paying and collecting banker under negotiable instrument Act.

**SECTION –C**

Reforms in the Indian Banking Sector: Narasimham Committee I and II, Raghuram Rajan Committee.

Introduction to Basel Norms: Significance, Implementation and Difficulties

Non- performing assets and its provisioning norms.

Capital adequacy.

**SECTION-D**

Asset Liability Management of Commercial Banks

Financial Inclusion- Concept, Importance and present status.

Demonetization- Concept and impact on Indian banking sector.

**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. Neelam C Gulati, '*Banking and Insurance: Principles & Practices*', Excel Books
5. Indian Institute of Banking and Finance, '*Principles and Practices of Banking*, Mcmillan Education.
6. Jyotsna Bhatia and NishwanSethi, '*Elements of Banking and Insurance*', PHI

**Note: Latest edition of the books may be used**

**SEMESTER-III**

**BCS03005T : BUSINESS ECONOMICS-I**

**Time: 3 Hours**

**Total marks 100**  
**Credits 4+0+0**

**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 Behavior: Utility Approach- brief outline of law of diminishing marginal utility and law of equi-marginal utility. Consumer's equilibrium with the help of utility Analysis, Indifference Curve Approach: Meaning, properties, income, price and substitution effects. Consumer equilibrium with the help of indifference curve analysis

**SECTION-B**

Theory of Production: Law of variable proportions and returns to scale, Theory of Cost: Concept of total cost, marginal cost and average cost, short run and long run curve (traditional and modern theory), Concept of Revenue: Total revenue, average revenue and marginal revenue. Relationship between average revenue, marginal revenue and elasticity of demand.

**SECTION-C**

Perfect Competition- Meaning, Features, Price & Output determination of firm and industry under Perfect Competition.

Monopoly: - Meaning, Features, Price & Output determination of firm and industry under monopoly.

Monopolistic Competition:- Meaning, Features, Price & Output determination of firm and industry under Monopolistic Competition.

**SECTION-D**

Rent: Concept; Ricardian Theory and Modern Theory of Rent.

Interest: Concept of interest; classical theory, loanable funds theory, Keynesian Theory.

Profit: Concept of profit; Risk and uncertainty theories.

**Suggested Readings:**

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

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

**SEMESTER-III**

**BCS03006T : GOOD & SERVICES TAX (GST)**

**Time: 3 Hours**

**Total marks 100**  
**Credits 4+0+0**

**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**

Constitutional framework of Indirect Taxes before GST, Major defects in the structure of indirect taxes prior to GST, GST-Overview, Constitutional aspects, Implementation, Rationale of GST, GST Council, Structure of GST (SGST, CGST, UTGST, IGST)

**SECTION-B**

Administrative Authorities, Registration- Introduction, Procedure, Amendments and Cancellation Levy & Collection of Tax.

Exemption from GST- Power to grant exemption, exempted goods and services

Composition scheme- Small tax payer limit, composition levy and specified GST rates

**SECTION-C**

Supply – Concept, Time, Place & value of supply of goods & services, mixed & composite supply, computation of GST.

Input tax Credit- Conditions, apportionment of credit, Mode of Computation, Distribution & availability.

Tax Invoices, Credit note & debit note.

E-way Bills, Returns under GST.

**SECTION-D**

Payment & Refund of tax, TCS, TDS, Reverse Charge Mechanism

GST Returns- Features, types, uploading invoices and filing of returns.

GST Portal, GST Suvidha Providers.

**Suggested Readings:**

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

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

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B.Com. (Financial Services)  
Credit Based Grading System (CBGS)  
(Syllabus for the Colleges Batch From Year 2024 To Year 2027)

**SEMESTER-III**

**BCS03007L : SEMINAR**

**Max. Marks: 50**  
**Credits 2**

**SEMESTER-IV**

**BCS04001T: MANAGEMENT ACCOUNTING AND AUDITING**

**Time: 3 Hours**

**Total Marks 100**

**Credits 4+0+0**

**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 (ageneral discussion only).

**SECTION -B**

Ratio Analysis: – Meaning –Nature – uses and limitations of Ratios  
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**

Understanding the concept and rationale of Financial Audit, Cost Audit, Management Audit, Internal Audit, Proprietary Audit, Efficiency Audit and Audit by Comptroller and Auditor General of India

**SECTION-D**

Statutory Auditor–Appointment qualifications, removal.  
Duties and liabilities of auditor.  
Code of conduct and ethics, professional misconduct of statutory auditor.

**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
5. Publication, Agra
6. Pillai, R.S.N. and Bagavathi, V., “*Management Accounting*”, 2013, S. Chand & Co. Pvt. Ltd., New Delhi
7. Sharma, R.K. and Gupta, S.K., “*Management Accounting: Principles and Practices*”, 1996, 7th Edition, Kalyani Publishers Ltd., New Delhi
8. Dinkar, P., “*Principles and Practice of Auditing*”, 2004, Sultan Chand and Sons, New Delhi.
9. Institute of Chartered Accountants of India: “*Auditing and Assurance Standards*”, ICAI, New Delhi.
10. Gupta, K., and Arora, A., “*Fundamentals of Auditing*,” 2008, Tata Mc–Graw Hill Publishing Co. Ltd., New Delhi

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



## SEMESTER-IV

### BCS04002T: LEADERSHIP & PERSONALITY DEVELOPMENT

**Time: 3 Hours**

**Total marks 100**

**Credit 4+0+0**

#### **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**

Leadership:-Concept, theories, styles and approaches of leadership

Motivation:-Concept and various theories of motivation

Morale: Definition, importance and methods of improving employee morale

#### **SECTION-B**

Conflict management: meaning, styles and strategies, steps to deal with and resolve a conflict

Decision making- nature and types of decisions, decision making models, process, problems and improving decision making process

#### **SECTION-C**

Personality: Concept and determinants, techniques of personality development, attitude sources and types

Communication and Interpersonal Skills-Importance and how to improve

#### **SECTION-D**

Stress management-Meaning, types of stress, stress management models and programmes, techniques to cope with stress

Group dynamics-Meaning, types of groups, group development, improving group dynamics

#### **Suggested Readings:**

1. Harold Koontz and Heinz Weihrich, “*Essentials of Management: An International Perspective*”, 7th edition (2007), McGraw–Hill, New Delhi.
2. Richard L Daft, “*The New Era of Management*”, 2nd edition (2008), Thomson, New Delhi.
3. Koontz, H., “*Principles of Management (Ascent Series)*”, 2004, Tata McGraw Hill Publishing.
4. Robbins, S.P. and Coulter, M., “*Management*”, 9th Edition, 2008, Prentice Hall of India
5. Krizan, A. C.; Merrier, Patricia and Jones, Carol Larson, “*Business Communication*”, Thomson South Western.
6. Young, Dona J, “*Foundations of Business Communication: An Integrated Approach*”, Tata McGraw–Hill. Locker, K. O, and Kaczmarek S. K. “*Business Communication: Building Critical Skills*”, Tata McGraw–Hill.
7. Taylor, Shirley, “*Communication for Business*”, Pearson Education

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

**SEMESTER-IV**

**BCS04003T: CORPORATE LAW & SECRETARIAL PRACTICES**

**Time: 3 Hours**

**Total marks 100**  
**Credits 3+0+2+=4 Credits**

**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**

Companies Act 2013- Introduction, Company- Meaning and Characteristics, lifting the corporate veil, types of company including OPC, small company, producer company, dormant company ; Formation of company, promoters and their legal position, Preliminary Contract.  
On Line registration of Company.

**SECTION-B**

Memorandum of Association and its alteration, Doctrine of Ultra vires, Articles of Association and its alteration, doctrine of constructive Notice and indoor management.  
Prospectus and its types, consequences of misstatement in prospectus, book binding process.

**SECTION-C**

Shares- Types, statutory provisions regarding allotment of shares, irregular allotment, Buy Back of Shares, transfer and transmission of shares  
Company Management: Directors, Qualification, Disqualification, Appointment, Position, Powers, Remuneration, Duties and Liabilities.  
Meetings of shareholder and Board, types, convening and conduct of meetings, requisites of a valid meeting, meeting through video conferencing, e-voting.

**SECTION-D**

Company Secretary –Definition, appointment, Role and legal position, rights & liabilities of company secretary, qualification for appointment as secretary, disqualifications, dismissal of the secretary, liabilities of Company Secretary.

**Practical Notebook:**

Notice, Agenda, Quorum, Proxy, Reports, Minutes of Meetings, Resolutions.

**Suggested Readings:**

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

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

**SEMESTER-IV****BCS04004T: BUSINESS ECONOMICS-II****Credits 4+0+0****Total marks 100****Time: 3 Hours****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**

Macro Economics: Meaning, scope and importance. Difference between micro economics and macro economics.

National Income: Meaning, concepts, methods and problems in the measurement of national income, particularly in UDC's.

**SECTION-B**

Determination of Income and Employment: Classical theory and Keynesian theory, Says law of market, Effective Demand.

Consumption Function: Meaning, Importance and Determinants of consumption-subjective and objective, Keynes Psychological Law of Consumption

**SECTION-C**

Investment: Concept types and determinates. Net present value and marginal efficiency of capital  
Working of Multiplier: Static and Dynamic, Accelerator, Interaction between Multiplier and Acceleration.

**SECTION-D**

Trade Cycles: Meaning, Characteristics ad phases, Samuelsson and Hicks model of trade cycles,

Inflation: Meaning, causes and cures.

Inflation-unemployment trade –off.

**Suggested Readings:**

1. Shapiro, E. : Macroeconomic Analysis.
2. Peterson, W.C. : Income, Employment and Economic Growth
3. McConnell, O. & Brue, S.L. : Economics (12th edition).
4. Edgmond, M.R. : Macroeconomic Theory and Policy.

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

**SEMESTER-IV**

**BCS04005T: FUNDAMENTALS OF INSURANCE AND ITS ACCOUNTING**

**Time: 3 Hours**

**Total Marks 100**

**Credit 4+0+0**

**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 Insurance; Evolution, Meaning of Insurance, Types of Insurance.  
Role of Insurance and Principles of Insurance.  
Insurance Business Environment in India.

**SECTION-B**

Regulatory framework; Insurance Regulatory & Development Authority of India Act.  
Insurance Act 1938.  
Privatization of Insurance sector

**SECTION-C**

Life Insurance: Nature, types of life insurance policies and use of Life Insurance- distinguishing features of life insurance contracts  
General Insurance: Types of general insurance contracts and features of general insurance contracts

**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. Sethi, Jyotsana and Bhatia, Nishwan, “Elements of Banking and Insurance”.
2. Emmett J.Vaughan and Therese Vaughan “Fundamentals of Risk and Insurance”
3. Agarwal, O.P “Banking and Insurance”
4. Periasamy,P; Veeraselvam,M., “Risk and Insurance Management”, Tata Mc Graw Hill  
[www.irda.org](http://www.irda.org).
5. Shukla, M.C., Grewal T.S. and Gupta S.C: “*Corporate Accounting*”,2008, S. Chand and Co.,New Delhi.
6. Gupta R.L, and Radhaswamy M, “*Corporate Accounting*”, 1999, Sultan Chand and Sons, New Delhi.
7. Sehgal A. and Sehgal D., “*Advanced Accounting*”, Volume II, 2008, Taxmann Publications Pvt Ltd., New Delhi

**Note: The latest editions of the books should be followed.**

**SEMESTER-IV**  
**BCS04006T: FUNDAMENTALS OF HUMAN RESOURCE MANAGEMENT**

**Time: 3 Hours**

**Total marks 100**  
**Credits 4+0+0**

**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**

Human Resource Management (HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM. Status and competencies of HR manager. Human Resource Planning (HRP): Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process. Job Analysis: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.

**SECTION B**

Recruitment and Selection: Meaning and Factors governing Recruitment, Recruitment Sources and Techniques. Meaning and Process of Selection, Problems associated with Recruitment and Selection. Employee Retention: Meaning, Factors Responsible for High Employee Turnover, Employee Retention Strategies.

**SECTION C**

HR Training and Development: Concept and Need, Process of Training and Development Programme: - Identification of Training and Development Needs, Objectives, Strategy & Designing of Training and Development, Implementation and Methods of Training, Programme and Levels of Training Evaluation. Performance Appraisal: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.

**SECTION D**

Managing Compensation and Employee Remuneration: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration. Incentive plans, fringe benefits, employee health and safety and employee grievance system. Job Evaluation: Meaning, Process and Methods of Job Evaluation.

**Suggested Readings:**

1. Dessler, Gary, "Human Resource Management", New Delhi, Pearson Education Asia.
2. Durai, Pravin, "Human Resource Management," New Delhi, Pearson.
3. Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., "Human Resource Management: Gaining a Competitive Advantage," New Delhi, McGraw-Hill.
4. Mathis, Robert L. and Jackson, John H, "Human Resource Management," New Delhi, Thomson Publishing.
5. Gomez, Mejia, Balkin, Cardy, "Managing Human Resources," New Delhi, Pearson Education.
6. Aswathappa, K., "Human Resource Management", Text and Cases. New Delhi, Tata McGraw – Hill.
7. Snell, Scott, and Bohlander, George, "Human Resource Management," New Delhi, Cengage Learning.

**Note: The latest editions of the books should be followed.**

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**SEMESTER-IV**

**BCS04007L:**

**Viva Voce**

**Credits : 2**  
**Max. Marks: 50**

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**SEMESTER-IV**

**BCS04010L:TRAINING**

**Credits : 2**  
**Max. Marks: 50**

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T

**SEMESTER-IV**

**ESL-221 : ENVIRONMENTAL STUDIES (COMPULSORY PAPER)**

**Time: 3 Hrs.**  
**Max. Marks: 100**

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2	0	0

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

**Instructions for the Paper Setters:-75 marks**

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.

**Project Report / Internal Assessment:**

**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.



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**SEMESTER-IV**

**Section A**

**1. The multidisciplinary nature of environmental studies**

Definition, scope and importance, Need for public awareness

**2. Natural Resources: Renewable and non-renewable resources:**

Natural resources and associated problems.

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

**Section B**

**3. Ecosystems**

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

**4. Biodiversity and its conservation**

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

## SEMESTER-IV

### Section C

#### 5. Environmental Pollution

##### Définition

- 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

#### 6. Social Issues and the Environment

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

### Section D

#### 7. Human Population and the Environment

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

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**SEMESTER-IV**

**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 comprises of 5 hours of field work / visit/ assignment to be submitted by each candidate to the Teacher in-charge for evaluation latest by 1st week of before the commencement of theory exam.

**ADVISORY FOR PUSHPAGUJRAL 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.

**SEMESTER-V**

**BCS05001T: FINANCIAL MANAGEMENT**

**Time: 3 Hours**

**Total marks 100**

**Credits 4+0+0**

**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.

**Note:** The paper will consist of minimum 50% numericals.

**SECTION-A**

Introduction- Concept of Finance, aims, scope and objectives of Financial Management, Types of Financial Decisions and their inter-relationship.

Capital Budgeting- Meaning, objectives and process, traditional and modern methods of capital budgeting, treatment of risk and uncertainty in capital budgeting.

**SECTION-B**

Leverages- Business Risks and Financial Risk, Types of Leverages and its implications.

Capital structure- Concept, capital structure, theories, designing optimum, capital structure, concept of point of indifference, financial break-even point and capital gearing ratio.

**SECTION-C**

Cost of Capital- concept, relevance, different components, weighted average and ,marginal, cost of capital.

Capitalisation- Concept and types.

Sources of Finance: short-term and long term

**SECTION-D**

Dividend Decisions- Meaning and types of dividends, dividend theories: Walter's Model, Gordon's Model, Modigliani and Miller's model.

Working capital management: Meaning, Types, various issues in working capital management estimating working capital requirements, approaches to working capital financing and various sources management of components of working capital (introductory level).

**Suggested Readings:**

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

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

## SEMESTER-V

### BCS05002T: OPERATIONS RESEARCH

**Time: 3 Hours**

**Total marks 100**

**Credits 4+0+0**

#### **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

**Note:** The paper will consist of minimum 50% numericals.

#### **SECTION-A**

Basics of Operations Research- Meaning, Significance & Scope, Limitations.

Linear Programming Problems-Introduction Applications, Formulation of Linear Programming, Graphical Method, Simplex Method, Big-M Method. Sequencing.

#### **SECTION-B**

Transportation Problems- Assumptions, Formulation and solution of transportation problem; Assignment Problems- Travelling Salesman Problems

#### **SECTION-C**

Game Theory-Two persons zero sum games, pure strategies, mixed strategies.

Inventory Control- Types of Inventory, Nature, Economic Lot size, Quantity discount Models.

#### **SECTION-D**

Queuing Theory – Single server Models

Network analysis, Project Planning scheduling, CPM, PERT, Cost Analysis, 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

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

**SEMESTER-V**  
**BCS05003T: INCOME TAX LAW-I**

**Time: 3 Hours**

**Total marks 100**

**Credits 4+0+0**

**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.

**Note:** The paper will consist of minimum 50% numericals.

**SECTION-A**

Income Tax Act 1961- Introduction and brief history of income tax in India; Important definitions, Rates of taxes applicable to different types of assesses; Agriculture income and its tax treatment, incomes exempt from tax, Residential status and its effect on tax incidence, Scope of total income.

**SECTION-B**

Computation of income under the head 'Salaries'- Basis of charge, Tax treatment of Allowance, Perquisites and Retirement benefits, Permissible deductions from salary income and tax treatment of Provident Fund Contributions; Computation of income under the head 'House Property'- Basis of charge, Exempted House property incomes, Determination of annual value, deductions from House Property income, Tax treatment of arrears of rent and Unrealized Rent Recovered.

**SECTION-C**

Computation of income under the head 'Profits and Gains of Business and Profession', Basis of charge, Permissible deductions including depreciation; specific disallowance from Business and Profession income, Deemed Profit; Computation income under the head 'Capital Gains'- Basis of charge, Definition of Capital Assets and its transfer, determination of Value of Consideration, Cost of Acquisition and Cost of Improvement, Exempted Capital Gains.

**SECTION-D**

Computation of income under the head 'Income from Other Sources'- Basis of charge, tax treatment of dividend income, casual incomes, interest of securities and other incomes, Permissible deductions; Aggregation of income; Set off and Carry Forward of losses, permissible deductions from Gross Total Income; Rebates and Reliefs.

**Suggested Readings:**

1. Ahuja, G. 2019. Systematic Approach to Income Tax. Bharat Law House, New Delhi.
2. Kumar, R. Hand Book on Income Tax. Bharat Law House, New Delhi.
3. Singhania, V.K. 2019. Direct Taxes: Law & Practice. Taxmann Publications, New Delhi.
4. Lal, B.B. and Vashisht, N. Direct Taxes. Pearson Education, New Delhi.
5. Chandra, M., Goyal, S.P. and Shukla, D.C. Income Tax Law and Practice. Pragati Prakashan, New Delhi.
6. Mehrotra, H.C., Goyal, S.P. Income Tax Law and Accounts. Sahitya Bhawan Publications, Agra.
7. Jain, R.K. Income Tax Law and Practice. SBPD Publications, Agra.

Website: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

## SEMESTER-V

### BCS05004T: E- COMMERCE & E-REPORTING

**Time: 3 Hours**

**Total marks 100**

**Credits 4+0+0**

#### **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 and Definition, E-Commerce based activities, Goals of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Framework of E-Commerce, Electronic Commerce and Electronic Business,

#### **SECTION-B**

Electronic business models: B2B, B2C, C2C, C2B and Recent models.

Operations of E-Commerce: Online-payment mechanism; Electronic Payment systems; Payment gateways; Visitors to website; Tools for promoting websites; Risk management options for e-payment systems

#### **SECTION-C**

Security and Legal Aspects of E-Commerce; Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws- Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication.

Corporate Reporting: Concept and Significance of Reporting in relation to Published Accounts, Components of Corporate Reporting System, Corporate Reporting Environment in India, Qualitative Characteristics of Corporate Information, Major Issues in Corporate Reporting, Traditional Formats of Corporate Disclosure.

#### **SECTION-D**

Corporate Reporting Through Web: Emergence of Web as a Medium of Corporate Reporting, Concept of Corporate Reporting through Web, Stages of Web-based Corporate Reporting, Formats of Digital Annual Report, Potential benefits and limitations of Corporate Reporting through Web, Regulations for Web-based Corporate Reporting, Role of Outsiders in the distribution of Information over the Internet.

#### **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.

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

## SEMESTER-V

### BCS05005T: MARKETING OF FINANCIAL SERVICES

**Time: 3 Hours**

**Total marks 100**  
**Credits 4+0+0**

#### **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: Marketing, financial services. Difference between Services and product. The changing environment of financial services. Services marketing mix.

Financial Product Mix strategy: Product research & development, Test marketing of financial products.

Product life cycle, Product modification, Diversification, Packaging and branding of financial products.

#### **SECTION-B**

Pricing of Financial Products and Services: Objectives, Strategies and Methods, Factors influencing the pricing decisions, Importance of pricing.

#### **SECTION-C**

Distribution: Meaning, types of channels, Functions of distribution channels.

Channel management.

Promotion of Financial Services: Promotion mix and role of promotion in marketing,

#### **SECTION-D**

Marketing Information Systems. Tele marketing/Mobile Phone banking.

Marketing of Allied services: Mutual funds, credit cards, housing finance, personal loans, factoring services, Quality issues in financial services.

#### **Suggested Readings:**

1. Avadhani, V.A, "Marketing of Financial Services", 1999, Himalaya Publication House
2. Suri, R.K., "Services Management", 2005, Himalaya Publication.
3. Jha, S.M., "Bank Marketing", 2003, Himalaya Publication.
4. Arora, Sangeeta, "Marketing of Financial Services", 2005, Deep and Deep Publications.
5. Madhukar R.K. "Dynamics of Bank Marketing", VBS publishers.

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



**SEMESTER-V**

**BCS05006T: FOREIGN TRADE**

**Time: 3 Hours**

**Total marks 100**  
**Credits 4+0+0**

**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: its importance and implications for the developing countries. India's current foreign trade policy. Composition of India's foreign trade, major imports and exports. Recent trends in foreign trade with special reference to India.

**SECTION-B**

Globalization: Meaning and its growing importance in world economy. Impact of Globalization, Modes of entry into international business.  
Balance of payment, its components and situation during post reform period. Foreign Trade promotion measures and organizations in India, SEZs and 100% export oriented units.

**SECTION-C**

International Organizations and Arrangements: WTO – its objectives, principles, organizational structure and functioning. An overview of other organizational- World Bank and IMF

**SECTION-D**

Commercial Policy: Free trade vs protection, rationale of a protectionist policy in less developed area.  
Rate of Exchange: Meaning and determination, Fixed and Flexible exchange rates.

**Suggested Readings :**

1. Bhalla, V.K., International Business Environment and Management, Anmol Publications, Delhi.
2. Jain, S.K., Export Performance and Export Marketing Strategies, Common Wealth Publication, Delhi.
3. P. Subba Rao, International Business, Himalaya Publishing House.
4. Paul, Justin, Business Environment, Tata McGraw-Hill Publishing Co.
5. Sundaram, Anant K. and Black, J. S., "*The International Business Environment*", 2nd Edition Prentice Hall.
6. Hamilton, Leslie and Webster, Philip, "*The International Business Environment*", 2nd Edition (2012), Oxford University press.
7. Daniels, John; Radebaugh, Lee and Sullivan, Daniel, "*International Business*", 13th Edition (2011), Pearson Education

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

B.Com. (Financial Services)  
Credit Based Grading System (CBGS)  
(Syllabus for the Colleges Batch From Year 2024 To Year 2027)

**SEMESTER-V**

**BCS05007L:**

**Seminar (Based on Training)**

**Credit : 2**  
**Max. Marks: 50**

## SEMESTER-VI

### BCS06001T : ENTREPRENEURSHIP AND SMALL BUSINESS

**Time: 3 Hours**

**Total marks 100**

**Credits 4+0+0**

#### **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**

Entrepreneurship: Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship, etc. Introduction to Entrepreneur, Entrepreneurship and Enterprise – Importance and relevance of the entrepreneur – Factors influencing entrepreneurship – Pros and Cons of being an entrepreneur – Women entrepreneurs, problems and promotion – Types of Entrepreneurs – Characteristics of a successful entrepreneur – Competency requirement for entrepreneurs – Awareness of self-competency and its development

#### **SECTION-B**

Theories of Entrepreneurship- Economic Theory, Theory of High Achievement, Innovative theory of Entrepreneurship, X-efficiency theory of Leibenstein, Theory of profit, Hagen's Theory of Social Change, Theory of Cultural Values  
Entrepreneurial Development Programmes-Their relevance and achievements, Role of government in organizing such programmes. Critical Evaluation.

#### **SECTION-C**

Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns – Importance and role played by SSI in the development of the Indian economy, Small Business as a Seed Bed of Entrepreneurship. National Policies for small business development. Government and Non-Governmental assistance including Startup India Scheme, Contribution of Commercial Banks in Promoting and servicing small business. Small business and modern technology.

#### **SECTION-D**

Sickness in SSI's – Meaning and definition of a sick industry – Causes of industrial sickness  
Problems faced by SSI's and the steps taken to solve the problems  
Preventive and remedial measures for sick industries

#### **Suggested Readings:**

1. Hall, B. Pricke; and Royce L. Brahamson—Small Business Management.
2. Kenneth R., Van Voorthis—Entrepreneurship and Small Business Management.
3. Hans Schollhammer and Arthur H. Kuriloff—Entrepreneurship and Small Business Management.
4. Joseph R. Mancuso—How to Start, Finance and Manage Your Own Small Business.
5. Sharma, R.A.—Enterpreneurial Change in Indian Industries.
6. Dhar, P.N. and Lydall H.F.—The Role of Small Enterprises in Indian Economic Development.

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

**SEMESTER-VI**

**BCS06002T : SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

**Time: 3 Hours**

**Total Marks 100**  
**Credits 4+0+0**

**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**

Nature & Scope of Investment Analysis, Elements of Investments, Avenues of Investment, Approaches to Investment Analysis.

Concept of Risk & Return and its measurement.

**SECTION-B**

Various issues in Portfolio Construction, Revision of Portfolio and its evaluation, Financial Assets, Types & their characteristics.

Sources of Financial Information.

Diversification and Portfolio Risk.

**SECTION-C**

Fundamental Analysis, Concept & significance of Economic Analysis, Company Analysis, Technical Analysis, Concept & significance, Different Techniques & Charting patterns, Efficient walk Theory: Weak, Semi-strong & strong form of Market Comparative Analysis of EMH, Fundamental & Technical Analysis.

**SECTION-D**

Efficient Market Theory- Random Walk: Weak Form, Semi-Strong, Strong form of market. Comparative Analysis of EMH, Fundamental & Technical Analysis.

Marketing Risk- Return Optimization, Sharpe's single Index Model.

**Suggested Readings:**

1. Fischer & Jordan: Security Analysis & Portfolio Management
2. Robert Haugen: Modern Investment Theory
3. V.K. Bhalla: World Economy in Ninety's –A Portfolio Approach
4. "Modern Portfolio Theory and Investment Analysis" by E.J. Elton and M.J. Gmber,  
Publishers: John Wiley & Sons, New York.
5. "Investment, Analysis and Management" by J.C. Francis, Publishers: McGraw Hill, New York.

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

## SEMESTER-VI

### BCS06003T : INDIAN ECONOMY WITH SPECIAL REFERENCE TO PUNJAB

**Time: 3 Hours**

**Total marks 100**

**Credits 4+0+0**

**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

Agriculture: Nature and Importance of Agriculture, Present Position of Agricultural Development of Punjab and Indian economy, Causes of Decline in productivity, Sustainable Agricultural growth, Green Revolution and New Agricultural Strategy, WTO and Indian Agriculture.

#### SECTION-B

Industry: Performance and Problems of Industrial development. Industrial sickness- causes and measures, Latest Industrial Policy.

Industry in Punjab: Pattern, constraints & challenges; Small-scale industry role, problems & future prospects.

#### SECTION-C

Economic Planning: An overview of planning commission its objectives, strategy and evaluation of planning in India, Niti Aayog, its structure, objectives and evaluation, Finances of Punjab State; Sources of revenue and heads of expenditure; Problems of resource mobilization & fiscal crisis in Punjab.

#### SECTION-D

Major Economic Problems in India.

Problems related to Population, Unemployment, Poverty, Regional imbalances.

**Suggested Readings:**

1. Mishra and Puri: Indian Economy, Himalaya Publication House, Mumbai, 2003.
2. Rudder Dutt and: Indian Economy (Latest), S. Sundharam Chand & Co. Ltd., New Delhi, 1998.
3. A.N. Aggarwal: Indian Economy, Vikas Publications, Delhi, 1975.
4. C.D. Wadhwa: Indian Economic Policy (1980), Tata McGraw Hill, Bombay, 1973
5. Bawa R.S. & P.S.Raikhy : Punjab Economy : Emerging Issues
6. Kaur, Paramjeet : Punjab Economy – Performance and Prospects

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

**SEMESTER-VI**

**BCS06004T : MUTUAL FUNDS**

**Time: 3 Hours**

**Total marks 100**  
**Credits 4+0+0**

**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 Mutual Fund; History & origin, Meaning, Characteristics, Advantages, Disadvantages.

Entities involved- Sponsor, Trust, Trustee, Asset Management Company, registrar and Transfer Agent and Fund Houses in India.

**SECTION-B**

Types of Mutual Fund schemes

Role of Regulatory Agencies for Mutual Funds- SEBI , RBI, Ministry of Finance, Company Law Board, Department of Company Affairs, Registrar of Companies, AMFI

**SECTION-C**

Fund Selection Criteria: Fund Rating & Ranking, Basis of Ratings.

Funds performance Measurement- Rolling returns and bench marking, yield to maturity and bond valuation

**SECTION-D**

Investors Guide towards Financial Planning:- Eligibility for Investment in Mutual Fund, KYC ( individuals , Micro SIP's, Fund Category guidance).

Bank FD vs Mutual Funds.

**Suggested Readings:**

1. Mobius Mark, "Mutual Funds: An Introduction to the Core Concepts", Wiley.com
2. Shashikant, Abraham and Bhargava, "Understanding Mutual Funds", McGraw Hill Publications.
3. Tripathy, "Mutual funds in India", Excel Book

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

**SEMESTER-VI**  
**BCS06005T : CORPORATE GOVERNANCE**

**Time: 3 Hours**

**Total marks 100**  
**Credits 4+0+0**

**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, Stake holder's Protection, Corporate Governance and Business Ethics.

**SECTION-B**

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

**SECTION-C**

Major Corporate Scandals in India: Harshad Mehta Scam, Satyam Computer Services Ltd, Kingfisher Airlines and PNB, Nirav Modi and PNB, International Scandals : Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France).

**SECTION-D**

Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance and Corporate Failures. Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992, Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999, Euro share holders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes–Oxley (SOX) Act, 2002 (USA), Smith Report, 2003 (UK)

**Suggested Readings:**

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

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

**SEMESTER-VI**

**BCS06006T : INCOME TAX LAW-II**

**Time: 3 Hours**

**Total marks 100**

**Credits 4+0+0**

**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

**Note:** The paper will consist of minimum 50% numericals.

**SECTION-A**

Definition and Meaning of person and assesses under Income Tax Act 1961; Concept of Tax Management, Tax Planning, Tax Avoidance and Tax Evasion;  
Assessment of Individual- Scope of income, Alternate Minimum Tax, computation of income & tax liability;

**SECTION-B**

Assessment of HUF- Conditions for Assessment, Tax implications of Partition of HUF, computation of Income & tax liability. Assessment of Partnership Firm (including LLP) and AOP- treatment of Remuneration to partners and members, conditions U/S 184, conditions for claiming deduction U/S 40b. Computation of income and tax liability of firm and AOP/BOI and its partners and members;

**SECTION-C**

Income Tax Authorities; Preparation and filing of return of income; Assessment Procedure- General Provisions, Permanent Account Number, Tax Return Preparer, types of assessment, time limit for completion of assessment; Deduction and Collection of tax at source and E-TDS; Advance Payment of Tax.

**SECTION-D**

Recovery and Refund of tax- procedure for claiming refund; Appeals and Revisions- Appealable orders and procedure; Penalties- General Provisions, power to waive penalty; Offences and Prosecutions; Double Taxation Relief.

Practical Work Applying PAN, E filing of ITRs.

**Suggested Readings:**

1. Ahuja, G. 2019. Systematic Approach to Income Tax. Bharat Law House, New Delhi.
2. Kumar, R. Hand Book on Income Tax. Bharat Law House, New Delhi.
3. Singhanian, V.K. 2019. Direct Taxes: Law & Practice. Taxmann Publications, New Delhi.
4. Lal, B.B. and Vashisht, N. Direct Taxes. Pearson Education, New Delhi.
5. Chandra, M., Goyal, S.P. and Shukla, D.C. Income Tax Law and Practice. Pragati Prakashan, New Delhi.
6. Mehrotra, H.C., Goyal, S.P. Income Tax Law and Accounts. Sahitya Bhawan Publications, Agra.
7. Jain, R.K. Income Tax Law and Practice. SBPD Publications, Agra.

Website: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)



## SEMESTER-VI

### BCS06007T : GENERAL STUDIES

**Time: 3 Hours**

**Total marks 50  
Credits 2**

#### **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**

Issues of national importance, Indian National Movement and Polity.  
Sports, Science and Technology, Place and Personalities in news, awards etc.

#### **SECTION-B**

Constitutional bodies: Statutory and regulatory bodies.

Ethics and Human Interface: Human values lessons from the lives and teachings of great leader reformers, administrators and business tycoons/ CEO's

#### **SECTION-C**

Mental Ability:- Logical Reasoning; Analytical Reasoning and inferences; Time and Distance  
Numerical and Mathematical Ability;

#### **SECTION-D**

Probability; Spatial Direction; Coding-Decoding;  
Determination and Relationship Statistics.  
Data Analysis

#### **Suggested Readings:**

Latest published reports by various government agencies and literature available on various websites be consulted.

1. Nelson, J, Better Your I.Q., Goodwill Publishing House, New Delhi.
2. General Studies Manual (2016), Tata McGraw Hills Publishing Company Ltd., New Delhi.
3. Ebenstein, William, Great Political Thinkers: Plato to the Present, Delhi, Oxford and IBM Publishing Co. 1973.
4. Prasad, Beni, Theory of Government in Ancient India, (Central Book Dept) Allahabad, 1974.
5. Verma, V.P., Modern Indian Political Thought Agra: Lakshmi Narain Agarwal Educational Publishers), 1971
6. Appadorai, A., Indian Political Thinking in the Twentieth Century-An Introductory Survey, (South Asian Publishers), New Delhi. 1987.
7. Basu, Durga Das, Introduction to the Constitution of India, PHI Delhi, 2014

## SEMESTER-VI

### BCS06008L WORKSHOP

**Total marks 50**  
**Credits 2**

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. External Examiner shall conduct written exam of 1 hour duration followed by a viva. The paper will be got set by the university. The division of marks shall be 30 for written exam 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.