FACULTY OF ECONOMICS & BUSINESS

SYLLABUS FOR THE BATCH FROM YEAR 2025 TO YEAR 2029

Bachelor of Commerce Financial Services (Three Years Degree Course)/ Bachelor of Commerce Financial Services (Hons.) (Four Years Degree Course)

(CREDIT BASED GRADING SYSTEM (CBGS)

(Semester: I-VIII)

GURU NANAK DEV UNIVERSITY
AMRITSAR

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Bachelor of Commerce Financial Services (Three Years Degree Course)/
Bachelor of Commerce Financial Services (Hons.) (Four Year Degree Course)
Credit Based Grading System (CBGS)
Syllabus for the Batch From Year 2025 To 2029

SEMESTER-I

S. No.	Course Code	Course Title	L+T+P	Total Marks
Multidisciplinary Course				
1	**ENL121:**	**Communication Skills in English – I (Theory)**	4+0+0	100
Compulsory Course				
2	**PBL 601:** **PBL 611:** **PHC 110:**	*Punjabi (Compulsory)/ **ਮੁੱਢਲੀ ਪੰਜਾਬੀ / ***Punjab History & Culture	4+0+0	100
Discipline Specific Course				
3		Financial Accounting	4+0+0	100
4	BCS01007T	Quantitative Techniques for Business - I	4+0+0	100
5	BCS01008T	Business Organization and Management	4+0+0	100
Skill Enhancement Course				
6	BCS01009T	Computer Applications in Business (Theory)	2+0+0	50
	BCS01010L	Computer Applications in Business (Practical)	0+0+1	25

SEMESTER-II

S. No.	Course Code	Course Title	L+T+P	Total Marks
Ability Enhancement Course				
1	**ENL 122:**	**Communication Skills in English – II (Theory)**	3+0+0	75
	ENP 122:	**Communication Skills in English – II (Practical)**	0+0+1	25
Compulsory Course				
2	**PBL 602:** **PBL 612:** **PHC 111:**	*Punjabi (Compulsory)/ **ਮੁੱਢਲੀ ਪੰਜਾਬੀ / ***Punjab History & Culture	4+0+0	100
Discipline Specific Course				
3	BCS02006T	Quantitative Techniques for Business - II	4+0+0	100
4	BCS02007T	Mercantile Law	4+0+0	100
5	BCS02008T	Banking Operations & Regulations	4+0+0	100
Value Added Course				
6	**SOA: 105**	Drug Abuse: Problem, Management and Prevention (**Value Added Course)**	2+0+0	50

Special Note:

* ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Domicile/Non-Domicile of Punjab ਹਨ ਅਤੇ ਉਨ੍ਹਾਂ ਨੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ) ਪੜ੍ਹਨਗੇ।

**ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Domicile of Punjab ਹਨ ਅਤੇ ਪ੍ਰੰਤੂ ਕਿਸੇ ਕਾਰਨ ਪੰਜਾਬ ਤੋਂ ਬਾਹਰ ਹਨ ਅਤੇ ਉਨ੍ਹਾਂ ਨੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਨਹੀ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਦਾ ਹੀ ਵਿਸ਼ਾ ਪੜ੍ਹਨਗੇ।

**ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Domicile of Punjab ਹਨ ਅਤੇ ਪੰਜਾਬ ਦੇ ਕੇਂਦਰੀ ਵਿਦਿਆਲਿਆ ਜਾਂ ਕਿਸੇ ਹੋਰ ਸਕੂਲ ਵਿੱਚ ਪੜ੍ਹੇ ਹਨ ਅਤੇ ਕਿਸੇ ਕਾਰਣ ਉਨ੍ਹਾਂ ਨੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਨਹੀ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਦਾ ਵਿਸ਼ਾ ਹੀ ਪੜ੍ਹਣਗੇ।

***ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Non-Domicile of Punjab ਹਨ ਅਤੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਨਹੀ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਜਾਂ ਪੰਜਾਬ ਹਿਸਟਰੀ ਐਂਡ ਕਲਚਰ ਵਿੱਚੋਂ ਕੋਈ ਇੱਕ ਵਿਸ਼ਾ ਚੁਣ ਸਕਦੇ ਹਨ।

SEMESTER–III

S. No.	Course Code	Course Title	L+T+P	Total Marks
Multidisciplinary Course				
1		Business Environment **(MDC 5)**	4+0+0	100
Discipline Specific Course				
2		Income Tax Law- l	4+0+0	100
3		Corporate & Bank Accounting	4+0+0	100
4		Principles and Practices of Auditing	4+0+0	100
5	BCS03005T	Business Economics	4+0+0	100
Skill Enhancement Course				
6		Life Skills and Personality Development	3+0+0	75

SEMESTER–IV

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1		Cost Accounting	4+0+0	100
2		Income Tax Law-II	4+0+0	100
3	BCS04005T	Fundamentals of Insurance and its Accounting	4+0+0	100
4		Marketing Management	4+0+0	100
5	BCS04006T	Fundamentals of Human Resource Management	4+0+0	100
Value Added Course				
6	**ESL 221**	Environmental Studies (**Value Added Course)**	2+0+0	50

Note: After Semester IV, every student is required to undergo 4 to 6 weeks summer training under any one of the following: like Bank, Finance company, Insurance company, stock broking house, financial product dealers and professionals like chartered accountants & tax consultant/lawyer and financial advisor. The report submission and seminar presentation shall be held in semester V.

SEMESTER–V

S. No.	Course Code	Course Title	L+T+P	Total Marks
Multidisciplinary Course				
1		Capital Market **(MDC 6)**	4+0+0	100
Discipline Specific Course				
2		Management Accounting	4+0+0	100
3		Goods and Services Tax	4+0+0	100
4		Banking Law and Practices	4+0+0	100
5		Financial Services	4+0+0	100
Skill Enhancement Course				
6		Startups and Entrepreneurship	3+0+0	75
Internship Course				
7		Seminar Based on Internship	2	50

SEMESTER–VI

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1		Financial Management	4+0+0	100
2		Financial Market Operations	4+0+0	100
3		Corporate Law & Secretarial Practices	4+0+0	100
4		Marketing of Financial Services	4+0+0	100
5	BCS06005T	Corporate Governance	4+0+0	100
Value Added Course				
6	PSL 061	Human Rights and Constitutional Duties	2+0+0	50

Note: After Semester VI, every student continuing the course for four-year degree is required to undergo 4 to 6 weeks summer training under any one of the following: like Bank, Finance company, Insurance company, stock broking house, financial product dealers and professionals like chartered accountants & tax consultant/lawyer and financial advisor. The report submission and seminar presentation shall be held in semester VII.

SEMESTER -VII

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1		Contemporary Accounting & Reporting Practices	4+0+0	100
2		Advanced Financial Management	4+0+0	100
3		Foreign Trade	4+0+0	100
4		E-Commerce & E-reporting	4+0+0	100
5		Mutual Funds	4+0+0	100
Internship Course				
6		Seminar Based on Internship	2	50

SEMESTER -VIII

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1		Security Analysis and Portfolio Management	4+0+0	100
2		International Accounting	4+0+0	100
3		International Financial Management	4+0+0	100
4		Indian Financial System	4+0+0	100
5		Foreign Exchange Management	4+0+0	100

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

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SEMESTER–I

PBL 601: ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)

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

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) ਪੈਰ੍ਹਾ ਰਚਨਾ
(ਅ) ਪੈਰ੍ਹਾ 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

SEMESTER–I

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 ਫਾਉਂਡੇਸ਼ਨ, 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 ਬ੍ਰਦਰਜ਼, 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
(In lieu of Compulsory Punjabi)

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 ਲਾਜਮੀ 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 ੲ), 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, ਔਂਕੜ ਵਾਲੇ ਸ਼ਬਦ, ਦੁਲੈਂਕੜ ਵਾਲੇ ਸ਼ਬਦ, ਲਾਂ ਵਾਲੇ ਸ਼ਬਦ, ਦੁਲਾਵਾਂ ਵਾਲੇ ਸ਼ਬਦ, ਹੋੜੇ ਵਾਲੇ ਸ਼ਬਦ, ਕਨੌੜੇ ਵਾਲੇ ਸ਼ਬਦ।

ਸੈਕਸ਼ਨ-ਡੀ

ਲਗਾਖ਼ਰ (ਬਿੰਦੀ, ਟਿਪੀ, ਅਧਕ ਵਾਲੇ ਸ਼ਬਦ)
ਸ਼ੁਧ, ਅਸ਼ੁਧ (ਪੈਰ੍ਹੇ 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।

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 (3rd 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

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SEMESTER-I
FINANCIAL ACCOUNTING

Credits: 4-0-0

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

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. The duration for exam will be 3 hours.
Note: The paper will consist of minimum 50% numerical questions.

Section A

Introduction –Nature of Financial Accounting–scope–objects–limitations– Accounting concepts and conventions.
Introduction to Books of Accounts: Concept of Journal, Ledger, Cash Book and Trial Balance
Capital, Revenue and Deferred Revenue Expenditure – Capital and revenue receipts.

Section B

Final Accounts of Sole Proprietor: Preparation and Presentation of Financial Statements
Voyage Accounts– Meaning, accounting treatment in case of complete voyage & incomplete voyage.

Section C

Joint Venture – Meaning, types, determination of profits under different methods.
Consignment Accounts–Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee.

Section D

Departmental Accounts – Meaning–Objects–Advantages–Accounting procedure– Allocation of expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.
Branch Accounts –Features–Objects–Types of branches–Dependent branches– Account Systems – Stock and Debtors System –Independent branch –Features – Preparation of Consolidated Profit and Loss Account and Balance sheet.

Suggested Readings:

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

Note: Latest edition of text books to be followed.

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SEMESTER-I
BCS01007T : QUANTITATIVE TECHNIQUES FOR BUSINESS-I

Credits: 4-0-0

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

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. The duration for exam will be 3 hours.

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, 7th Edition, 2018 ,Delhi
2. Gupta, SP: Statistical Methods, Sultan Chand & Sons, 43rd 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", Ist 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.

Note: Latest edition of text book may be used

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SEMESTER-I

BCS01008T: BUSINESS ORGANIZATION AND MANAGEMENT

Credits: 4-0-0

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

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. The duration for exam will be 3 hours.

Section A

Introduction to Business and Commerce: Meaning and definition of business, Objectives of business, Essentials of a successful business, Scope of business, Business as an economic system
Social Responsibility of Business:- Concept of Social Responsibility, Objectives, Arguments in Favour and Against Social Responsibility; Responsibility of Business towards Different Interest groups :- Shareholders; Workers; Consumers ; Government and Community.

Section B

Forms of Business Organization: Sole-proprietorship, Partnership, Joint stock Company, Cooperative Society, Public Utilities, Selection of a suitable form of organization, Classification based on Business Unit.
Setting up a New Enterprise: Promotion of a business. Decisions in setting up an Enterprise – opportunity and idea generation, Role of creativity and innovation, Feasibility study and Business Plan, Business size and location decisions, various factors to be considered for starting a new unit, Problems in starting a new business.

Section C

Management: Meaning and definition, nature, purpose, scope, importance and functions, Management as art, science and profession, Management as a social system, Concept of management, administration and organization Principles of management, Scientific Management.
Evolution of Management Thought: 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.
Strategic Management: Meaning, Need, Importance, Process and Role of C.E.O. (Chief Executive Officer) in Strategic Management.

SEMESTER-I

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.

Note: Latest edition of text book may be used

SEMESTER-I

BCS01009T : COMPUTER APPLICATIONS IN BUSINESS (THEORY)

Credits: 2-0-0

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

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. The duration for exam will be 3 hours.

Section A

Basic Concepts: Characteristics of a Computer; Advantages of Computers; Limitation of Computers; Types of Computers; Applications of computers, Hardware, Firmware, Liveware; Software; System Software: Operating system, Translators, interpreter, compiler; Overview of operating system, function of operating system; Application software: General Purpose Packaged Software and tailormade software.

Section B

Word Processing: Introduction to word-Processing, Word-processing concepts, Use of Templates and styles, working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents.
Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

Section C

Preparing Presentations: Basics of presentations: Slides, Fonts, Drawing, editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

Section D

Spreadsheet basics: Spreadsheet concepts; Creating a work book, saving a work book, editing a work book, inserting, deleting work sheets, entering data in a cell, formula Copying, moving data from selected cells, Handling operators in formulae: Inserting Charts- LINE, PIE, BAR, Organizing Charts and graphs; Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time.

Suggested Readings:

1. Jain, H. C. & Tiwari, H. N. ―Computer Applications in Business ‖ Taxmann, Delhi.
2. Joseph, P.T., S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning
3. Mathur, S. & Jain, P. ―Computer Applications in Business ‖ Galgotia Publishing Company
4. Madan, S. ―Computer Applications in Business ‖ Scholar Tech Press, Delhi.
5. Sharma, S.K. & Bansal, M. ―Computer Applications in Business ‖ Taxmann, Delhi.
6. Thareja R (2019). Fundamentals of Computers. Oxford University Press.
7. Thareja R (2018). IT & Its Business Application. Oxford University Press.

Note: Latest edition of text books to be followed.

SEMESTER-I

BCS01010L : COMPUTER APPLICATIONS IN BUSINESS (PRACTICAL)

Credits: 0-0-1
Max. Marks: 25

SEMESTER-II

ENL122: COMMUNICATION SKILLS IN ENGLISH – II (THEORY)

Time: 3 Hours **Max. Marks: 100**
Theory Marks: 75
Practical Marks: 25
Credits: 3-0-0
(6 periods per week)

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

ENP122: COMMUNICATION SKILLS IN ENGLISH – II (PRACTICAL / ORAL TESTING)

Marks: 25
Credits: 0-0-1

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.

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SEMESTER–II

PBL 602: ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)

Time: 03 Hours **Max. Marks: 100**

ਕਰੈਡਿਟ 4–0–0
(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

ਗੰਦ 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

SEMESTER–II

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 ਚਿਤਰ : ਰੂਪ ਤੇ ਪ੍ਰਕਾਰਜ**, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
4. ਬਲਬੀਰ ਸਿੰਘ ਦਿਲ, **ਪੰਜਾਬੀ ਨਿਬੰਧ : ਸਰੂਪ, ਸਿੱਧਾਂਤ 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. ਅਬਨਾਸ਼ 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।

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SEMESTER–II

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

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 ਲਾਜਮੀ 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/ਦੁਹਰੁਕਤੀ 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 ਸ਼ਰਮਾ, **ਪੰਜਾਬੀ ਵਿਆਕਰਨ**, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਉਂਡੇਸ਼ਨ, 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 7th 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 (3rd 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

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

Credits : 2-0-0

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

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

Section – A

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, Rehabitlitation.

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, *Alcohalism. 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 Characterstics",* 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–II
BCS02006T : QUANTITATIVE TECHNIQUES FOR BUSINESS-II

Credits: 4-0-0

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

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. The duration for exam will be 3 hours.
Note: The paper will consist of minimum 50% numerical questions.

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, 7th Edition, 2018 ,Delhi
2. Gupta, SP: Statistical Methods, Sultan Chand & Sons, 43rd 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", Ist 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.

Note: Latest edition of text book may be used.

SEMESTER–II

BCS02007T : MERCANTILE LAW

Credits: 4-0-0

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

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. The duration for exam will be 3 hours.

Section A

The Indian Contract Act, 1872: Contract – Meaning, Characteristics and kinds, Essentials of valid contract –Offer and acceptance, consideration, contractual capacity, free consent. Discharge of contract – Modes of discharge, Breach of Contracts and its remedies.

Section B

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

Section C

The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell., Conditions and warranties, Transfer of ownership in goods including sale by non–owners, Performance of contract of sale, Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Section D

The Limited Liability Partnership Act, 2008: Foundation of LLP in India; Strcuture of an LLP; Procedure for Formation of LLP in India; LLP versus Sole Proprietorship; LLP versus Conventional Partnership; LLP versus Joint Stock Company.
The Competition Act: Compeition Commission: Aim and Objectives; Important Provisions.

Suggested Readings:

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

Note: Latest edition of text books to be followed.

SEMESTER–II

BCS02008T : BANKING OPERATIONS & REGULATIONS

Credits: 4-0-0

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

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. The duration for exam will be 3 hours.

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

Bank Accounts: 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 fin 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 Distributers.
8. Bhole, L.M., "Financial Institutions and Markets", 2009, Tata McGraw Hill.
9. Khan, M.Y., "Indian Financial System: Theory and Practices", 2004, Tata McGraw Hill.
10. Mishkin, Frederic S., "The Economics of Money, Banking, and Financial Markets", 2012, Pearson college Division.

Note: Latest edition of text book may be used.

SEMESTER-III
BUSINESS ENVIRONMENT (MDC 5)

Time: 3 Hours **Credits 4-0-0**
Total 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

Business Environment: Concept, Importance, Inter relationship between environment andbusiness.
Types of Environment: Internal, External, Micro and macro, Environment analysis and strategic management, Managing diversity, Process and limitations of environment analysis. Competitive structure of industries and impact of globalization.

SECTION-B

Economic Environment: Nature, components: Economic systems, Economic conditions, Economic policies – Industrial policy, FEMA, Monetary and fiscal policies. Economic planning. Liberalization, privatisation and globalisation of Indian economy. Recent trends.

SECTION-C

Political Environment: Nature, Economic roles of government,
Government and legal environment, Rationale and extent of state intervention.

SECTION-D

Socio-Cultural Environment: Nature and impact of culture on business, Social Responsibility of business, Social Audit, Demographic Environment.
Technological Environment: Features, Innovation, Technological leadership and followership, Management of technology.

Suggested Readings:

1. Cherunilam, Francis, "*Business Environment*", Himalaya Publishing House, New Delhi.
2. K Ashwathappa, "*Legal Environment of Business*", Himalaya Publishing House, New Delhi.
3. M. Adhikary, "*Economic Environment for Business*", Sultan Chand & Sons, New Delhi.
4. K. Ashwathappa, "*Essentials of Business Environment",* Himalaya Publishing House, New Delhi.
5. Paul Justin, "*Business Environment – Text and Cases*", Tata McGraw Hills Publishing
6. Ruddar Dutt and KPM Sundaram, "*Indian Economy*", S. Chand and Company Ltd.,New Delhi.

SEMESTER-III
INCOME TAX LAW-I

Time: 3 Hours **Credits 4-0-0**
Total 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.
Note: The paper will consist of minimum 50% numerical questions.

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

SEMESTER-III
CORPORATE AND BANK ACCOUNTING

Credits 4-0-0

Time: 3 Hours **Total 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.
Note: The paper will consist of minimum 50% numerical questions.

SECTION-A
Introduction to Company: features, types, legal provisions regarding the preparation of 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 of front 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, Kalyani Publishers, 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-III
PRINCIPLES AND PRACTICES OF AUDITING

Credits: 4-0-0

Time: 3 Hours **Total 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 duration for exam will be 3 hours.

SECTION-A

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

SECTION-B

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

SECTION-C

Audit Procedure: Vouching – definition – features – examining vouchers – Vouching of Cash book – Vouching of trading transactions – Verification and Valuation of Assets & Liabilities: Meaning, definition and objects – Vouching vs. Verification – Verification – Valuation of different asset and liabilities.

SECTION-D

Audit of Limited Companies: Company Auditor – Qualifications and disqualifications – Appointment – Removal, Remuneration, Rights, Duties and Liabilities– Audit Committee– Auditor's Report – Contents and Types – Auditor's certificates

Special Areas of Audit: Tax audit and Management audit–Recent Trends in Auditing

Suggested Readings:

1. Jha, A., "*A Student's Guide to Auditing",* 2012, Taxmann Publications Pvt Ltd., New Delhi.
2. Tandon, B.N., Sudharsanam, S. and Sundharabahu, S., "*A Handbook of Practical Auditing",* 2010, S. Chand and Co. Ltd., New Delhi.
3. Dinkar, P., "*Principles and Practice of Auditing",* 2004, Sultan Chand and Sons, New Delhi.
4. Institute of Chartered Accountants of India: *"Auditing and Assurance Standard,"* ICAI, New Delhi.
5. Gupta, K., and Arora, A., "*Fundamentals of Auditing,*"2008, TataMc–GrawHill Publishing Co. Ltd., New Delhi.
6. Ghatalia, S.V.: "*Practical Auditing,*"2005, Allied Publishers Private Ltd., New Delhi

Note: Latest edition of text books to be followed.

SEMESTER-III

BCS 03005T BUSINESS ECONOMICS

Time: 3 Hours **Credits 4-0-0**

Total 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

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 uncertainity 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
LIFE SKILLS AND PERSONALITY DEVELOPMENT

Credits: 3-0-0

Time: 3 Hours **Total Marks: 75**

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 duration for exam will be 3 hours.

SECTION-A
Introduction to Personality Development: The concept of personality - Dimensions of personality – Theories of Freud & Erickson-Significance of personality development.
The concept of success and failure: What is success? - Hurdles in achieving success - Overcoming hurdles - Factors responsible for success – What is failure - Causes of failure. SWOT analysis.

SECTION-B
Attitude- Concept - Significance - Factors affecting attitudes - Positive attitude – Advantages – Negative attitude- Disadvantages - Ways to develop positive attitude - Differences between personalities having positive and negative attitude.
Concept of motivation - Significance – Internal and external motives - Importance of self- motivation- Factors leading to de-motivation

SECTION-C
Self-esteem: Term self-esteem - Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem – Low self- esteem - Symptoms - Personality having low self-esteem - Positive and negative self-esteem. Interpersonal Relationships – Defining the difference between aggressive, submissive and assertive behaviours - Lateral thinking.

SECTION-D
Other Aspects of Personality Development: Body language - Problem-solving - Conflict and Stress Management - Decision-making skills - Leadership and qualities of a successful leader – Character building -Team-work – Time management Work ethics –Good manners and etiquette.

Suggested Readings:
1. Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.
2. Stephen P. Robbins and Timothy A. Judge (2014), Organizational Behavior 16th Edition: Prentice Hall.
3. Andrews, Sudhir. How to Succeed at Interviews. 21st (rep.) New Delhi.Tata McGraw-Hill 1988. Heller, Robert.Effective leadership. Essential Manager series. Dk Publishing, 2002
4. Hindle, Tim. Reducing Stress. Essential Manager series. Dk Publishing, 2003
5. Lucas, Stephen. Art of Public Speaking. New Delhi. Tata - Mc-Graw Hill. 2001
6. Mile, D.J Power of positive thinking. Delhi. Rohan Book Company, (2004).
7. Pravesh Kumar. All about Self- Motivation. New Delhi. Goodwill Publishing House. 2005.

SEMESTER-IV
COST ACCOUNTING

Credits: 4-0-0

Time: 3 Hours **Total 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.
Note: The paper will consist of minimum 50% numerical.

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.

SECTION- B

Unit Costing: Types of Costs and Preparation of Cost Sheet
Contract Costing: Meaning, Features and Rules regarding the calculation of Profits in case of complete and incomplete contracts along with the treatment of Work-in-progress.
Reconciliation of Cost & Financial accounts

SECTION - C

Process Costing: Meaning, Features, Normal and Abnormal Loss/Gains, Inter process profits and equivalent production.
Budget and Budgetary Control: Definition, Meaning and objectives of Budgetary Control Advantages and disadvantages of Budgetary Control, Types of Budgets.

SECTION - D

Marginal Costing: Meaning and various concepts-Fixed Cost Variable Cost, Contribution, P/V Ratio, Break Event Point, Margin of Safety, Managerial Applications.
Standard Costing: Definition and Meaning of Various Concepts Advantages and Limitations of Standard Costing
Variance Analysis: Material, Labour and Overheads Variances only.

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
5.Drury, Colin, "Management and cost accounting,"6th edition (2004), Thomson Learning
6.Saxena and Vashist, "Cost Accounting", Sultan Chand and Sons.
Note: Latest edition of text books to be followed.

SEMESTER-IV
INCOME TAX LAW-II

Credits 4-0-0

Time: 3 Hours **Total 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

Note: The paper will consist of minimum 50% numerical questions.

SECTION-A

Definition and meaning of person and assessee 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. 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

Note: Latest edition of text books to be followed.

SEMESTER-IV

BCS04005T: FUNDAMENTALS OF INSURANCE AND ITS ACCOUNTING

Credit 4-0-0

Time: 3 Hours **Total 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

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.
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: Latest edition of text books to be followed.

SEMESTER–IV
MARKETING MANAGEMENT

Credits: 4-0-0

Time: 3 Hours **Total 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 duration for exam will be 3 hours.

SECTION-A

Introduction to Marketing: Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix.
Marketing Environment: Consumer Needs & Wants; Macro Environment – Demographic Environment, Socio Cultural Environment, Economic Environment, Technological Environment, Political & Legal Environment, Natural Environment; Micro Environment.
Consumer Buying Behavior: Consumer Buying Process – The Five Stage Model; Factors Influencing Consumer behavior.

SECTION-B

Market Segmentation: Meaning and concept of market segmentation; Need for segmentation; Bases for segmenting consumer markets.
Positioning: Concept and Positioning Strategies.
Product Decisions: Concept; Product Levels; Types of Products; Product Mix – Width, Length, Depth, Consistency; Product Evaluation; Packaging and labeling.

SECTION-C

Product Development and Product Life Cycle: New Product Development Process; Marketing Strategies at various Stages of Product Life Cycle.
Pricing Decisions: Objectives of Pricing; Factors affecting Pricing Decision; Pricing Methods & Pricing Strategies.

SECTION-D

Place Decisions: Distribution/Marketing Channels; Role of Distribution Channels; Distribution Strategies; Channel Design Decisions; Channel Management Decisions: Managing Channel Conflict.
Marketing Communication: Developing and Managing Integrated Marketing Communication; Communication Process; Models of Communication; Advertising – Types; Sales Promotion; Public Relations; Publicity; Personal Selling; Direct Marketing; Digital Marketing; Word-of-mouth Communication.

SEMESTER–IV

Suggested Readings:

1. Kotler, Philip; Keller, Kevin; Koshey, Abraham; and Jha, Mithileshwar, "Marketing Management: South Asian Perspective", Pearson Education New Delhi.
2. Ramaswamy, V.S. and Nama kumari, S., "Marketing Management: Global Perspective, Indian Context",
3. Kurtz, David L. and Boone, Louis E., "Principles of Marketing, Thomson South-Western".
4. Enis, B.M., "Marketing Classics: A Selection of Influential Articles", New York, McGraw-Hill.
5. Saxena, Rajan, "Marketing Management", Tata McGraw-Hill, New Delhi.

Note: Latest edition of text books to be followed.

SEMESTER–IV
BCS04006T: FUNDAMENTALS OF HUMAN RESOURCE MANAGEMENT

Credits 4-0-0

Time: 3 Hours **Total 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

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.

SEMESTER–IV

Suggested Readings:

1. Dessler, Gary, "Human Resource Management", New Delhi, Pearson Education Asia,15th edition,
2. Durai, Pravin, "Human Resource Management," New Delhi, Pearson,2nd edition,2016
3. Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., "Human Resource Management: Gaining a Competitive Advantage," New Delhi, McGraw-Hill,16th edition, 2019.
4. Mathis, Robert L. and Jackson, John H, "Human Resource Management," New Delhi, Thomson Publishing, 7th edition, 2015.
6. ... Gomez, Mejia, Balkin, Cardy, "Managing Human Resources," New Delhi, Pearson Education, 8th edition, 2016
6. Aswathappa, K., "Human Resource Management", Text and Cases. New Delhi, Tata McGraw, Hill,

Bachelor of Commerce Financial Services (Three Years Degree Course)/
Bachelor of Commerce Financial Services (Hons.) (Four Year Degree Course)
Credit Based Grading System (CBGS)
Syllabus for the Batch From Year 2025 To 2029

SEMESTER-IV

PAPER-VI: ESL221: ENVIRONMENTAL STUDIES (COMPULSORY) (CBGS)
(Value Added Course)

Time: 3 Hrs.

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.

Note : As per the decision of the Academic Council meeting dated 17-01-2022, Item : 'X', atleast one visit is compulsory for students in the Pushpa Gujral Science City, Kapurthala during the entire course.

(i) ADVISORY FOR PUSHPAGUJRAL SCIENCE CITY, KAPURTHALA:
The Under Graduate **regular students** studying Environmental Studies (Compulsory Paper for All UG College Courses) may be taken to Pushpa Gujral Science City, Kapurthala during the course.
(ii) The **private students** are exempted from the Visit.

Section A

1. The multidisciplinary nature of environmental studies
- Definition, scope and importance, Need for public awareness

2. Natural Resource and associated problems
- Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.
- Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

a) Role of an individual in conservation of natural resources.
b) Equitable use of resources for sustainable lifestyles.

SEMESTER–IV

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

Section C

5. Environnemental 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

SEMESTER–IV

- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation
- Consumerism and waste products
- 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

8. Introduction to Environmental Laws, Environmental Audit and Impact Assessment

- Constitutional provisions- Article 48A
- Article 51A(g) and other derived environmental rights
- 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
- Environmental risk assessment Pollution control and management
- Waste Management- Concept of 3R (Reduce, Recycle and Reuse)
- Ecolabeling /Ecomark scheme

Course Objectives:

At the end of this course, the students should be able to understand the scope and importance of environmental studies, different natural resources (forests, minerals, energy, water, land, food, biodiversity) and their utilization as well as conservation methods; importance of ecosystem structure and function; different types of environmental pollution (air, water, soil, thermal, nuclear and noise), Environmental Law and remedial methods. The students will also have to be introduced to various Acts and Last but not least the students should be made aware of the consequences of population explosion; diseases such as HIV/AIDS and various family welfare programs.

SEMESTER–IV

Learning Outcome:

- The present subject will help the student to gain knowledge about the effects of environmental pollution and remediation.
- Visiting to a local polluted site (including urban / rural / industrial / agricultural) will help to students to identify the causes, effects and remedial measures.
- After understanding the role of individual in conservation of environment, every individual would be able to follow the sustainable lifestyle patterns.
- The knowledge on environmental protection Acts and Rules will give them valuable glance on legal aspects towards conservation of environment.

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

CAPITAL MARKET (MDC 6)

Time: 3 Hours **Credits 4-0-0**

Total 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

Introduction to the capital Market, Evolution and growth of Capital Market, Constituents, Major Issues in Capital Market. Capital Market Instruments: Equity, Debenture, Preference Shares, Sweat Equity, Non-voting shares and Share warrants. Rating And grading of instruments: concept, Scope and significance. Regulatory Framework. Rating Agencies in India.

Regulation in Capital Market: SEBI functions and working, SEBI Guidelines for Primary Market. Regulation of Capital Market in India.

SECTION B

Guidelines and procedure for Primary and Secondary Market. New Issue Market: Meaning, Functions and Mechanics of Floating New Issues-Public Issues, E-IPOs, Book Building, Private Placement, New Financial Instruments, Reforms in New Issue Market. Stock Exchange: Organisation, Management, Membership rules of stock exchange, Listing of Securities; Trading on a Stock Exchange-Online Trading, Internet Trading; Recent Reforms in the Stock Exchanges.

SECTION C

Clearing and Settlement: Clearing and Settlement-Process, Account Period Settlement, Rolling Settlement, Derivatives Market: Products, Participants and Functions, Derivatives Market in India

SECTION D

Depositories System: Role, Function and Working procedure of Depository system in India. Securities Market Intermediaries: Role and Functions, Merchant bankers, Stock broker, Registrar, Underwriters, Banker to an issue, Portfolio Manager, Debenture Trustees, PortfolioManagers, Foreign Institutional Investors, Custodians.

Suggested Readings:

1. E Gordan & K. Natranjan, Capital Market in India; Himalaya Publishing House, 400004Ramdoot, Dr.Bhalerao Marg, Girgaon, Mumbai
2. Sanjeev Aggarwal. Guide to Indian Capital Market; Bharat Law House, 22 Tarun Enclave,Pitampura, New delhi-110034
3. M.Y .Khan. Indian financial system; Tata Mcgraw Hill, 4/12, Asaf Ali road, NewDelhi 110002 Taxmman SEBI Manual.

SEMESTER-V
MANAGEMENT ACCOUNTING

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

Time: 3 Hours **Total 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 duration for exam will be 3 hours.
Note: The paper will consist of minimum 50% numerical questions.

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.

SECTION-B
Ratio Analysis: Meaning –Nature – uses and limitations of Ratios, computation of Liquidity, turnover, leverage, profitability and market-based ratios.

SECTION-C
Fund Flow Statements: Meaning and concept of fund–Flow of Fund –Preparation of Fund flow statements – uses and significance
Responsibility Accounting: Concept– Significance– Responsibility centers

SECTION-D
Cash Flow Statement: Difference between fund flow statement and cash flow statements – Preparation of cash flow statements as per AS–3 Norms
Transfer Pricing: Meaning & Methods.

Suggested Readings:
1. Maheswari, S.N., "*Principles of Management Accounting*", 2007, Sultan Chand & Sons, New Delhi
2. Vashisht, C.D. and Sexana, V. K., "*Advanced Management Accounting*", 2012, Sultan Chand & Sons, New Delhi.
3. Gowda, J.M., "*Management Accounting*",2010, Himalaya Publishing House, New Delhi.
4. Manmohan and Goyal, S. N., "*Principles of Management Accounting*", Shakitha bhavan Publication, Agra

Note: Latest edition of text books to be followed.

SEMESTER-V
GOODS & SERVICES TAX (GST)

Credits: 4-0-0

Time: 3 Hours **Total 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

GST Act 2017: Overview, Constitutional aspects, Implementation, Lability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection.
Exemption from GST: Introduction, Composition Scheme and remission of Tax.

SECTION- B

Registration: Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.
Supply: Concept, including composite supply, mixed supply, interstate supply, inra-state supply, supply in territorial waters, place and time of supply.

SECTION- C

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

SECTION-D

Returns: various returns to be filed by the assesses.
GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

Suggested Readings:

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

Note: Latest edition of text books to be followed.

SEMESTER-V
BANKING LAWS AND PRACTICE

Credits 4-0-0

Time: 3 Hours **Total 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

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, B S, ‘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 Nishwan Sethi, ‘Elements of Banking and Insurance’, PHI

Note: Latest edition of the books may be used

SEMESTER V
FINANCIAL SERVICES

Credits: 4-0-0

Time: 3 Hours **Total 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

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

Merchant banking: meaning, origin and growth of merchant banking in India. Scope of merchant banking services – merchant bankers and management of public issues –pre and post issue- merchant banking practices in India. Weakness in the functioning of merchant bankers in India.

SECTION-B

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

SECTION-C

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

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

SECTION-D

Retail banking services – personal loan – home loons – car loans – consumer loans – educational loans–concept of plastic money – credit cards – debit card – (meaning – features – types – merits and demerits of each service are covered)

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

Suggested Readings:

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

Note: Latest edition of the books may be used

SEMESTER-V
STARTUPS AND ENTREPRENEURSHIP

Credits: 3-0-0

Time: 3 Hours **Total Marks: 75**

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 duration for exam will be 3 hours.

SECTION-A

Introduction: Meaning and importance of Entrepreneurship, Evolution of the term entrepreneurship, Factors influencing entrepreneurship, characteristics of entrepreneurship, types of entrepreneurships, objectives of entrepreneurship development, Startups- Definition, Types.

SECTION-B

Entrepreneurship Development Skills: Types of entrepreneurial skills - team work and leadership skill, analytical and problem-solving skills, critical thinking skills, branding, marketing and networking skills. Role of entrepreneurship development programmes (EDP)

SECTION-C

Institutions supporting Entrepreneurs: Various Central and State Level Organizations which Help the Entrepreneurs, Banks and non-banking financial organisations, Fund Collection for Entrepreneurship

SECTION-D

Entrepreneurial opportunity and enterprise planning: Sensing entrepreneurial opportunities, selecting the right opportunity, Site Selection, Feasibility Analysis.
Preparation of Business model/Plan: Business plan - concept, format, components of business plan. Significance of Business Plan. Making of a Business plan.

Suggested Readings:

1. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning.
2. Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International.
3. S. R. Bhowmik & M. Bhowmik, Entrepreneurship, New Age International.
4. Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd.
5. Byrd Megginson, Small Business Management An Entrepreneur's Guidebook, 7th ed, McGrawHill
6. A Fayolle Entrepreneurship and new value creation, Cambridge, Cambridge University Press

SEMESTER-V

SEMINAR BASED ON INTERNSHIP

Credits: 2-0-0

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

SEMESTER-VI
FINANCIAL MANAGEMENT

Credits: 4-0-0

Time: 3 Hours **Total 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 duration for exam will be 3 hours.
Note: The paper will consist of minimum 50% numericals.

SECTION- A

Time Value of Money: Compounding and discounting techniques–Concepts of Annuity and Perpetuity. Risk–return relationship

Sources of Finance and Cost of Capital: Different sources of finance; long term and Short-term sources

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

SECTION- B

Leverage and Capital Structure Theories: Leverage–Business Risk and Financial Risk– Operating and financial leverage, Trading on Equity

Capital Structure Decisions: Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.

SECTION -C

Working Capital Management: Introduction, Meaning and Concept of Working Capital, Management of Working Capital and Issues in Working Capital, Estimating Working Capital Needs, Operating or Working Capital Cycle. Various sources of finance to meet working capital requirements Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)

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

SECTON -D

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

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

Suggested Readings:

1. KhanandJain,"*FinancialManagement*",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 books to be followed.

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SEMESTER VI

FINANCIAL MARKET OPERATIONS

Credits 4-0-0

Time: 3 Hours **Total 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

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, IDFCL, 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 VI
CORPORATE LAW & SECRETARIAL PRACTICES

Credits 4-0-0

Time: 3 Hours **Total 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

Companies Act 2013: Introduction, Company- Meaning and Characteristics, lifting the corporate veil, types of companies 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 shareholders 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.

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SEMESTER-VI

MARKETING OF FINANCIAL SERVICES

Credits 4-0-0

Time: 3 Hours **Total 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

Marketing of financial services: Meaning, 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.

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SEMESTER-VI

BCS06005T: CORPORATE GOVERNANCE

Credits: 4-0-0

Time: 3 Hours **Total 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 duration for exam will be 3 hours.

SECTION-A

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

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

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

SECTION-B

Corporate Governance Reforms: Initiatives in India including clause 49.

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

SECTION -C

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

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

SECTION-D

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

Suggested Readings:

1. Murthy, K.V. Bhanuand 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 books to be followed.

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Syllabus for the Batch From Year 2025 To 2029
SEMESTER–VI

PSL061: HUMAN RIGHTS AND CONSTITUTIONAL DUTIES
(Value Added Course)

Time: 3 Hrs: **Credit: 2**
Total Marks: 50

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

SECTION – A

INTRODUCTION TO HUMAN RIGHTS
Foundational Aspects: Meaning, Nature, Characteristic, Classification.
International Framework: Constituents of the Universal Declaration of Human Rights (UDHR).

SECTION-B

INDIAN PERSPECTIVE OF HUMAN RIGHTS
Constitutional Realisation in India: Fundamental Rights (Part III, Constitution of India).
Protective Mechanism in India: The composition, Powers and Functions of the National Human Rights Commission of India (NHRC).

SECTION – C

INTRODUCTION TO HUMAN DUTIES
Conceptual Perspective: Meaning, Nature & Characteristics of Human Duties.
Intellectual discourses: Classification of Human Duties; Relevance of Human Duties

SECTION – D

INDIAN PERSPECTIVE OF HUMAN DUTIES
Constitutional Recognition in India: Fundamental Duties in Indian Constitution, Part IV A.
Intellectual Discourse: Critical Analysis and Significance of Fundamental Duties

Readings List

1. United Nations. The *United Nations and Human Rights 1945-1995*. Geneva: United Nations Blue Books Series, Vol. VII, 1996.
2. Sastry, S. N. *Introduction to Human Rights and Duties*. Pune: University of Pune Press, 2011.
3. Mertus, Julie. *The United Nations and Human Rights-A Guide for a New Era*. London: Routledge, 2009.
4. Donnelly, Jack. *Universal Human Rights in Theory and Practice*. New York: Cornell University Press, 2013.
5. Hammarberg, Thomas. *Taking Duties Seriously- Individual Duties in International Humanitarian Law*. Versoix: International Council on Human Policy, 1999.
6. Miller P. Frederic, *et al. Fundamental Rights, Directive Principles and Fundamental Duties in India*. New York: VDM Publishing, 2009.
7. Cinganelli, Davis Louis. *Human Rights- Theory and Measurements*. London: Macmillan Press, 1988.
8. Ishay, M. R. *The History of Human Rights*. New Delhi: Orient Longman, 2004.
9. Mohapatra, Arun Ray. *National Human Rights Commission of India: Formation, Functioning and Future Perspectives*. New Delhi: Atlantic, 2004.
10. Deol, Satnam Singh. *Human Rights in India-Theory and Practice*. New Delhi: Serials Publications, 2011

SEMESTER-VII
CONTEMPORARY ACCOUNTING AND REPORTING PRACTICES

Credits 4-0-0

Time: 3 Hours **Total 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

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, approaches. 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 ValueAdded, EVA Disclosure in India.

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

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SEMESTER-VII

ADVANCED FINANCIAL MANAGEMENT

Credits 4-0-0

Time: 3 Hours **Total 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

Risk Analysis in Capital Budgeting: Meaning of Risk and Risk Analysis–Types of Risks–Risk and Uncertainty–Techniques of Measuring Risks–Risk adjusted Discount Rate Approach–Certainty Equivalent Approach Probability Approach-Standard Deviation and Co-efficient of Variation- Theory and Problems. Sensitivity Analysis and Decision Tree Analysis (Theory only).

SECTION-B

Management of Current Assets: Introduction – Significance of Current Assets – Meaning of Cash and Cash Management – Objectives, Motives of Holding Cash

Maintaining Receivables: Meaning and Definition of Receivables – Cost of Maintaining Receivables – Factors influencing the size of Receivables -Objectives of Receivables Management – Problems on Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period.

Inventory Management: Meaning and Definition of Inventory – Elements of Inventory-Motives of holding the Inventory – Costs associated with Inventory – Techniques of Inventory Management.

SECTION-C

Dividend Decision and Theories: Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Polices Significance of Stable Dividend Policy - Determinants of Dividend Policy;

Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis -Problems.

SECTION-D

Capital Structure Theories: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis–Problems on all the approaches.

Financial Restructuring: Need & steps in financial restructuring, reorganization of capital, buy- back of shares-concept, necessity and procedure. Financial management of sick units.

Suggested Readings:

1. IM Pandey, Financial Management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial Management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Ravi M Kishore, Financial Management, Taxman Publications
7. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

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SEMESTER-VII

FOREIGN TRADE

Credits 4-0-0

Time: 3 Hours **Total 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

Foreign Trade: Meaning, 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: Meaning, 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 organizations- 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.

Note: Latest edition of text book may be used.

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SEMESTER-VII

E-COMMERCE & E-REPORTING

Credits 4-0-0

Time: 3 Hours **Total 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

Introduction to E Commerce: 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, Formatsof 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, TataMcGraw 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.

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SEMESTER-VII

MUTUAL FUNDS

Credits 4-0-0

Time: 3 Hours **Total 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

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 LawBoard, 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 Bhhargava, "Understanding Mutual Funds", McGraw Hill Publications.
3. Tripathy, "Mutual funds in India", Excel Book

Note: Latest edition of text book may be used.

SEMESTER–VII

SEMINAR BASED ON INTERSHIP

Credits:2
Total Marks:50

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SEMESTER-VIII

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Credits 4-0-0

Time: 3 Hours **Total 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

Investment Background: Investment Defined, Nature and Scope of Investment Analysis, Objectives of Investment.
Concept of Risk and Return: Security Return and Risk Analysis, Types of returns and their calculation: Average return using arithmetic mean, geometric mean, expected return based on probability, holding period return,
Risk: Types of risks, Measurement of total risk using standard deviation, coefficient of variation.

SECTION-B

Organization of securities Market: Concept of Capital Market, Importance, Primary Market & Secondary Market.
Market Efficiency: Efficient Market Hypothesis-Meaning, Various Forms and Relevance.

SECTION-C

Fundamental Analysis: Economy analysis, industry analysis and company analysis, weaknesses of fundamental analysis.
Technical Analysis: Assumptions, advantages and challenges, various types of charts, support and resistance, trends, Tools of technical analysis- important chart patterns and technical indicators.

SECTION-D

Portfolio Management: Meaning, Importance, Objectives and Various Issues in Portfolio Construction and Revision of Portfolio.
Markowitz Risk-Return Optimization: Estimating Rate of Return and Standard Deviation of Portfolio Returns, Effects of Combining Securities.
Portfolio Performance Evaluation: Measure of Return, Risk Adjusted Measures of Performance Evaluation.

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.

Bachelor of Commerce Financial Services (Three Years Degree Course)/
Bachelor of Commerce Financial Services (Hons.) (Four Year Degree Course)
Credit Based Grading System (CBGS)
Syllabus for the Batch From Year 2025 To 2029
SEMESTER-VIII

INTERNATIONAL ACCOUNTING

Credits 4-0-0

Time: 3 Hours **Total 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

Introduction to International Accounting: Interaction between accounting and its environment. The global economy. Meaning and domain of international accounting. International classification of financial accounting and reporting.
International financial reporting: concept and differences in international financial reporting. Reporting problems of Multinational Companies.

SECTION-B

International financial analysis: meaning, need and significance of international financial analysis. Business analysis framework. Problems in international financial analysis.
Comparative financial reporting in U S, U K, China, Japan and India.
International harmonization of financial reporting: need of harmonization, Role of IASB, OECD, EU and IOSCO (International Organization of Securities Commissions)

SECTION-C

Convergence of accounting standards.
International transfer pricing: meaning, objectives, methods and regulation.
Accounting for foreign currency transactions and translation: approaches to accounting for foreign currency transactions, methods of foreign currency translation. Practices in various countries.

SECTION-D

Issues related to consolidation of financial statements of MNCs.
International taxation: diversity of national tax systems, taxation of foreign source income and double taxation.
Strategic accounting issues in MNCs: strategy formulation, implementation and control. Evaluating the performance of foreign operations.

SEMESTER-VIII

Suggested Readings:

1. Choi, Frederick D S and Meek, Garry K, "International Accounting", Pearson Education, 5 th Edition. 2007.
2. Doupnik, Timothy and Perera, Hector, "International Accounting", McGraw Hill international Edition, 2007.
3. Saudagaran, Shahrokh M. International Accounting – A Users Perspective", Thompson, 2 nd Edition, 2007.
4. Iqbal, zafar M, Melchar, Trini U, and Elmallah, Amin A, International Accounting: A Global Perspective". International Thomson Publishing.
5. Rathore, Shirin, "International Accounting", PHI.

Note: Latest edition of text book may be used.

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Credit Based Grading System (CBGS)
Syllabus for the Batch From Year 2025 To 2029

SEMESTER-VIII

INTERNATIONAL FINANCIAL MANAGEMENT

Credits 4-0-0

Time: 3 Hours **Total 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

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

SECTION-B

Role of Central Bank in Determination of Exchange Rates: Parity Conditions in International Finance; Purchasing Power Parity.
Foreign capital budgeting decisions: Ascertainment of Cash Outlay and FutureCash Inflows for Parent and Subsidiary, Profitability Analysis of Project for Parent under Different Situation.

SECTION-C

Country risk analysis: Country Risk Analysis, Measuring and Managing Political Risk, Firms Specific Risk; Country Risk Analysis, Study of Economic and Political Factors Posing Risk, Country Risk Analysis in International Banking

SECTION-D

Measuring and Managing Various Exposures: Alternative Measures of Foreign Exchange Exposure. Risk Hedging, Measuring and Managing Transaction Exposure; Measuring and Managing Operating Exposure.
Foreign Exchange Risk Management; Foreign Exchange Instruments, Currency Futures and Options Market; Interest Rates and Currency Swaps; Interest Rate Forwards and Futures.

Suggested Readings:

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

Note: Latest edition of text book may be used.

SEMESTER-VIII
INDIAN FINANCIAL SYSTEM

Credits 4-0-0

Time: 3 Hours **Total 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

Introduction to Indian Financial System: Financial System: Meaning, Characteristics, Significance and Components, Evolution of Financial System in India, Liberalization of Financial system. Structure of Indian Financial System- Main functions of these constituents and respective role

SECTION-B

Financial Markets: Functions and Organisation of Financial markets. Capital & Money Markets. Money Markets: Functions, Players and Instruments in Money Market.

SECTION-C

Primary Market: Activities, Intermediaries and Functions,

Secondary Market: Functions, Instruments and Mechanism,

Financial Services: Objectives, types, intermediaries, financial service sector problems & reforms.

SECTION-D

Stock Exchanges in India: Objectives, Functions and significance of stock Exchanges, Working of Stock Exchange in India.

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.
   SEBI Guidelines, Nabhi Publication.

Note: Latest edition of text book may be used.

SEMESTER-VIII

FOREIGN EXCHANGE MANAGEMENT

Credits 4-0-0

Time: 3 Hours **Total 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

Foreign Exchange Rate Behaviour: Theories of exchange rate, Forecasting exchange rate movements. Different exchange rate arrangements and government intervention.
Financial Fragility and Systemic Risk: The main causes of financial. fragility and systemic risk.Financial sector adjustments in response to financial booms and busts since1980.

SECTION-B

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

SECTION-C

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

SECTION-D

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

Suggested Readings:

1. Luc Soenen: "Foreign Exchange Management", 1999, McGraw–Hill Primis Custom Publishing.
2. Loosigian, Allan: "ForeignExchange Futures: A Guide to International Currency",2009, Scholarly Books, USA
3. Klopfenstein, Gary: "Strategic Trading in the Foreign Exchange Markets: Insights from Foreign Exchange Traders Worldwide", 1993, AMACOM.
4. Fatemi, Khosrow: "Foreign Exchange Issues, Capital Markets and International Banking inthe1990's",2012, Taylor & Francis Publishers.
5. Walton, L E: "Foreign Trade and Foreign Exchange", Macdonald & Evans. London.
6. Daigler, R.T: "Managing Risk with Financial futures", 2000, Ashgate Publishing Limited
7. C. Jeevanandam: "Foreign Exchange, Concepts, Practices & Control", 2012 Sultan Chand & Sons.

Note: Latest edition of text book may be used.