

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS FOR THE PROGRAMME

**BACHELOR OF COMMERCE (HONOURS) TAX PLANNING AND MANAGEMENT
CREDIT BASED GRADING SYSTEM**

SEMESTER: I-VIII

BATCH 2026–2030

PROGRAMME CODE



GURU NANAK DEV UNIVERSITY
AMRITSAR

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Bachelors of Commerce (Honours) Tax Planning and Management (CBGS)
Batch from Year 2026–2030

The programme offered under Four Year Honours Degree Programme

- **Bachelors of Commerce Tax Planning and Management (Three Year Degree Programme)**
- **Bachelors of Commerce Tax Planning and Management (Honours) (Four Year Degree Programme)**

SCHEME OF EXAMINATION

SEMESTER-I

S. No.	Course Code	Course Title	L+T+P	Total Marks
Multidisciplinary Course				
1	ENL 121	Communication Skills in English-I	4+0+0	100
Compulsory Course				
2	PBL 601 PBL 611 PHC 110	PunjabI Compulsory-1 ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-1 OR ਮੁੱਢਲੀ ਪੰਜਾਬੀ -I (In lieu of Compulsory Punjabi) OR Punjab History & Culture (From Earliest Times to C 320) (Special Paper in lieu of Punjabi Compulsory)	4+0+0	100
Discipline Specific Course				
3	BCT01001T	Financial Accounting	4+0+0	100
4	BCT01002T	Introduction to Direct Tax Law	4+0+0	100
5	BCT01003T	Introduction to Indirect Tax Law	4+0+0	100
Skill Enhancement Course				
6	BCT01004T	Digital Tools for Business (Theory)	2+0+0	50
	BCT01005L	Digital Tools for Business	0+0+1	25
	USE -0011	Entrepreneurship Mindset – I (Mandatory Skill Enhancement Course)	0+0+2	50

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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)-2 ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-2 OR ਮੁੱਢਲੀ ਪੰਜਾਬੀ-II OR Punjab History & Culture(C 320 to 1000 A.D.) (Special Paper in lieu of Punjabi Compulsory)	4+0+0	100
Discipline Specific Course				
3	BCT02001T	Advanced Financial Accounting	4+0+0	100
4	BCT02002T	Goods and Services Tax- I	4+0+0	100
5	BCT02003T	Commercial Law	4+0+0	100
Value Added Course				
6	SOA 105	Drug Abuse: Problem, Management and Prevention (Value Added Course)	2+0+0	50
	USE -0012	Entrepreneurship Mindset – II (Mandatory Skill Enhancement Course)	0+0+2	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 Non-Domicile of Punjab ਹਨ ਅਤੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਨਹੀਂ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਜਾਂ ਪੰਜਾਬ ਹਿਸਟਰੀ ਐਂਡ ਕਲਚਰ ਵਿੱਚੋਂ ਕੋਈ ਇੱਕ ਵਿਸ਼ਾ ਚੁਣ ਸਕਦੇ ਹਨ।
- ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Domicile of Punjab ਹਨ ਅਤੇ ਪ੍ਰੰਤੂ ਕਿਸੇ ਕਾਰਨ ਪੰਜਾਬ ਤੋਂ ਬਾਹਰ ਹਨ ਪੜ੍ਹੇ ਹਨ ਅਤੇ ਉਨ੍ਹਾਂ ਨੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਨਹੀਂ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਦਾ ਹੀ ਵਿਸ਼ਾ ਪੜ੍ਹਨਗੇ।
- ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Domicile of Punjab ਹਨ ਅਤੇ ਪੰਜਾਬ ਦੇ ਕੇਂਦਰੀ ਵਿਦਿਆਲਿਆਂ ਜਾਂ ਕਿਸੇ ਹੋਰ ਸਕੂਲ ਵਿੱਚ ਪੜ੍ਹੇ ਹਨ ਅਤੇ ਕਿਸੇ ਕਾਰਨ ਉਨ੍ਹਾਂ ਨੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਨਹੀਂ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਦਾ ਵਿਸ਼ਾ ਹੀ ਪੜ੍ਹਨਗੇ।

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SEMESTER–III:

S. No.	Course Code	Course Title	L+T+P	Total Marks
Multidisciplinary Course				
1	BCT03001T	Business Economics (MDC 5)	4+0+0	100
Discipline Specific Course				
2	BCT03002T	Corporate Accounting	4+0+0	100
3	BCT03003T	Goods and Services Tax- II	4+0+0	100
4	BCT03004T	Company Law	4+0+0	100
5	BCT03005T	Functional Management	4+0+0	100
Skill Enhancement Course				
6	BCT03006T	Goods and Services Tax with Tally (Theory)	2+0+0	50
7	BCT03007L	Goods and Services Tax with Tally (Practical)	0+0+1	25

SEMESTER–IV:

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1	BCT04001T	Cost Accounting	4+0+0	100
2	BCT04002T	Income Tax Law & Practice-I	4+0+0	100
3	BCT04003T	Fundamentals of Banking	4+0+0	100
4	BCT04004T	Principles of Marketing	4+0+0	100
5	BCT04005T	Human Resource Management	4+0+0	100
Value Added Course				
6	ESL 222	Environmental Studies (Value added Course)	2+0+0	50

Note:

1. Every student is required to undergo 4-6 weeks summer training under any one of the following: like Chartered Accountants and Tax Consultant/Lawyer. The report submission and seminar presentation shall be held in Semester V.

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SEMESTER–V:

S. No.	Course Code	Course Title	L+T+P	Total Marks
Multidisciplinary Course				
1	BCT05001T	Indian Financial System (MDC 6)	4+0+0	100
Discipline Specific Course				
2	BCT05002T	Management Accounting	4+0+0	100
3	BCT05003T	Income Tax Law & Practice-II	4+0+0	100
4	BCT05004T	Financial Management	4+0+0	100
5	BCT05005T	Corporate Governance	4+0+0	100
Skill Enhancement Course				
6	BCT05006T	E-filing of Tax Returns (Theory)	2+0+0	50
7	BCT05006L	E-filing of Tax Returns (Practical)	0+0+1	25
Internship Course				
8	BCT05007L	Seminar based on Internship	2	50

SEMESTER–VI:

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1	BCT06001T	Contemporary Accounting	4+0+0	100
2	BCT06002T	Assessment of Other Entities	4+0+0	100
3	BCT06003T	Auditing Principles and Practices	4+0+0	100
4	BCT06004T	Principles and Practices of Insurance	4+0+0	100
5	BCT06005T	Business Environment	4+0+0	100
Value Added Course				
6	PSL061:	Human Rights and Constitutional Duties	2+0+0	50

Note:

1. Every student who is continuing the course for four years degree is required to undergo 4-6 weeks summer training under any one of the following: like Chartered Accountants and Tax Consultant/Lawyer. The report submission and seminar presentation shall be held in Semester VII.

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SEMESTER -VII

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1	BCT07001T	Financial Market Operations	4+0+0	100
2	BCT07002T	International Taxation	4+0+0	100
3	BCT07003T	Business Tax Procedures and Management	4+0+0	100
4	BCT07004T	Entrepreneurship Development	4+0+0	100
5	BCT07005T	E-Commerce	4+0+0	100
Internship Course				
6	BCT07006L	Seminar based on Internship	2	50

SEMESTER -VIII

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1	BCT08001T	Custom Law	4+0+0	100
2	BCT08002T	Corporate Tax Planning and Management	4+0+0	100
3	BCT08003T	Risk Management	4+0+0	100
4	BCT08004T	Indian Stock Market	4+0+0	100
5	BCT08005T	International Business	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

SEMESTER-I
PBL601: PunjabI Compulsory-1
ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-1

Time: 03 Hours

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

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿਚ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 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-ਦੋ

ਕਾਵਿ-ਰੰਗ (ਸੰਪਾ. ਡਾ. ਦਰਿਆ, ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ)

(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) ਪੈਰਾ ਰਚਨਾ

(ਅ) ਪੈਰਾ 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 ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
3. ਸਤਿੰਦਰ ਸਿੰਘ, ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਵਾਰਤਕ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
4. ਹਰਕੀਰਤ ਸਿੰਘ, ਭਾਸ਼ਾ ਤੇ ਭਾਸ਼ਾ ਵਿਗਿਆਨ, ਲਾਹੌਰ ਬੁੱਕ ਸ਼ਾਪ, ਲੁਧਿਆਣਾ।
5. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ।
6. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਵਿਆਕਰਣ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।
7. ਮਿੰਨੀ ਸਲਵਾਨ, ਪੰਜਾਬੀ ਵਿਆਕਰਣ : ਮੁੱਢਲੇ ਸੰਕਲਪ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
8. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।

SEMESTER-I

PBL 611: ਮੁੱਢਲੀ ਪੰਜਾਬੀ
(In lieu of Compulsory Punjabi)

Time: 03 Hours

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

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ
ਸੈਕਸ਼ਨ-ਏ

ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਤੇ ਗੁਰਮੁਖੀ ਲਿਪੀ

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

ਸੈਕਸ਼ਨ-ਬੀ

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

ਸੈਕਸ਼ਨ-ਸੀ

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

ਸੈਕਸ਼ਨ-ਡੀ

ਲਗਾਖਰ (ਬਿੰਦੀ, ਟਿਪੀ, ਅਧਕ ਵਾਲੇ ਸ਼ਬਦ)
ਸੁਧ, ਅਸੁਧ (ਪੈਰੇ ਵਿਚ ਲਿਖੇ ਅਸੁਧ ਸ਼ਬਦਾਂ ਨੂੰ ਸੁਧ ਕਰਨਾ)

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਤੇ ਗੁਰਮੁਖੀ ਲਿਪੀ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਪ੍ਰੋ. ਸ਼ੈਰੀ ਸਿੰਘ, ਪ੍ਰੋ. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, ਭਾਸ਼ਾ ਵਿਗਿਆਨ : ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਤੇ ਗੁਰਮੁਖੀ ਲਿਪੀ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, 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

SEMESTER -I

BCT01001T: FINANCIAL ACCOUNTING

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. 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

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”, 3rd Edition, 2008, Prentice Hall of India, New Delhi.
3. Mukherjee, A. and Hanif, M., “Financial Accounting”, 1st Edition, 2003, Tata McGraw Hill.
4. Ramchandran, N. and Kakani, R.K., “Financial Accounting for Management”, 2nd Edition, 2007, Tata McGraw Hill.

Note: Latest edition of text books to be followed.

SEMESTER-I
BCT01002T: INTRODUCTION TO DIRECT TAX LAW

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. The duration for exam will be 3 hours.

Section A

Income Tax: Brief History of Income Tax, Tax Structure in India, Introduction to Income tax Act, 1961, Constitutional Validity, Basic Concepts and definitions, Capital and Revenue Receipts, Basis of charge and scope of total income, meaning of- Income, person, assessee, assessment year, previous year, gross total income, total income, Rates of Income Tax, maximum marginal rate of tax; Permanent Account Number (PAN); Rebates and reliefs, provisions relating to Marginal Relief.

Income tax authorities: meaning, functions & Powers of CBDT, CIT & A.O.

Section B

Exempted Incomes: Introduction — Exempted Incomes U/S 10;

Agricultural Income- Definition and kind of agricultural income, determination of agricultural and non-agricultural Income, Partly Agricultural Income, Agricultural Income and Tax Liability, Integration of Agricultural Income, assessment of tax liability when there are both Agricultural and Non-agricultural income

Section C

Residential Status: Meaning of Residential Status, Determination of Residential Status for different types of Assessee

Incidence of Tax and its practical implications

Section D

Penalties, Offences & Prosecution, Settlement of disputes with tax authorities

Assessment Procedure: Income tax returns, Types of returns, filing of e-return, Assessment—Types of assessment— Self assessment — Provisional assessment — Regular assessment — Best judgement assessment — Reassessment, Rectification of mistakes, Notice on demand.

Suggested Readings:

1. Mehrotra, H.C. & Joshi C.S., Income Tax law and Accounts (Part-I), Sahitya Bhawan, Agra
2. Gaur & Narang: Income Tax, Kalyani Publication
3. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
4. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.
6. R.K. Jain: Income Tax & Law (Hindi & English) Shahitya Bhavan, Publication, Agra
7. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

Note: Latest edition of text books to be followed.

SEMESTER-I
BCT01003T: INTRODUCTION TO INDIRECT TAX LAW

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. The duration for exam will be 3 hours.

Section A

Indirect taxes: Introduction, Meaning, Features, History and Objectives of Indirect Taxation, Constitutional amendment for bringing GST in force and their importance, difference between direct tax and indirect tax, Major defects in the structure of indirect taxes prior to GST, cascading effect, Current position, Powers of various Governments to levy and collect taxes.

Section B

GST: Overview & Concepts, Background behind implementing GST, need for GST, Benefits and limitations of GST, Difference between SGST, CGST, UTGST and IGST, Taxes Subsumed and not subsumed into GST: Centre and State

Supplies: Types of Supplies – Composite and Mixed Supplies, Interstate and Intra State Supply.

Section C

Composition scheme: Meaning, Conditions, Benefits and Drawbacks

Overview of Input Tax Credit: Meaning, Eligibility and Conditions

Administrative Structure of GST Officers as per CGST Act Officers as per SGST Act, Jurisdiction Appointment Powers.

Offences and Penalties. National Anti-Profiteering Authority – GST Practitioners – eligibility and Practice and Career Avenues

Section D

Customs Duty: Basic Custom Duty, Levy and collection of customs duty, Organization of custom departments, Officers of customs, powers Appellate Machinery Infringement of the Law, Offences and Penalties, Exemptions from duty, customs duty drawback, duties free Zones, Export incentive scheme

Suggested Readings:

1. Taxmann, “*Taxmann’s GST Manual 2017*”, Taxman, Publications (P) Ltd.
2. Datey V.S., “*Taxmann’s GST Ready Reckoner*” Taxman, Publications (P)Ltd, 11th edition, 2019.
3. Gupta S.S., “*GST-How to meet your obligations 2017*”, Taxman’s Publications (P) Ltd, 2nd edition 2017.

Note: Latest edition of text books to be followed.

SEMESTER- I
BCT01004T: DIGITAL TOOLS FOR BUSINESS (THEORY)

Time: 3 Hours

Credits:2-0-0
Max. Marks: 50

Instructions for the Paper Setters:

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

SEMESTER- I

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.

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Bachelors of Commerce (Honours) Tax Planning and Management (CBGS)
Batch from Year 2026–2030

SEMESTER- I
BCT01005L: DIGITAL TOOLS FOR BUSINESS
(PRACTICAL)

Credits: 1
Marks: 25

SEMESTER-I
USE-0011: ENTREPRENEURSHIP MINDSET-I (CBGS)
(Mandatory Skill Enhancement Course)

Credits: 0+0+2
Total Marks: 50

Introduction: This course provides students with a holistic framework to develop entrepreneurial skills across the student's journey. The curriculum covers core principles of entrepreneurship, including identifying business opportunities, setting up operations, marketing, scaling, and financial management.

The aim of this course is to ensure that, by the end, learners acquire essential entrepreneurial competencies such as **strategic thinking, practical application, founders & growth mindset, operational skills, and foundational financial literacy.**

Learning Objectives

By the end of this course, students will be able to:

- Understand and apply entrepreneurial principles to real-world business situations.
- Develop and implement business strategies across different industries.
- Use digital tools, including AI, to enhance and automate business operations.
- Build sustainable business models, manage financials, and scale operations.

Entrepreneurial Specialization Tracks: Skill Development and Business Implementation:

Throughout the program, students will select **one of the following five specialized tracks** using the **“Punjab Entrepreneurship Mindset Programme”** App, designed to provide a structured pathway for developing entrepreneurial skills and implementing business ventures.

- 1. E-commerce:** In this track, students will learn how to build, manage, and scale an online business. From setting up an e-commerce platform to managing digital marketing strategies, inventory, and customer experience, this specialization provides the tools needed to succeed in the rapidly growing digital marketplace.
- 2. Content Creation:** This track focuses on empowering students to create, curate, and market digital content across various platforms. Students will learn how to build a personal or brand identity, develop engaging content, and monetize their platforms, whether through social media, video production, blogging, or influencer marketing.
- 3. Professional Services:** In this track, students will learn how to capitalize on freelance and contract-based opportunities. They will explore strategies for building a sustainable service-based business, manage client relationships, and maximize the flexibility that comes with this track.
- 4. Retail Business:** This track introduces students to the fundamentals of starting and managing small scale retail ventures. Learners will discover how to identify in-demand products, source suppliers, setup shop (physical or home-based), and attract local customers. Emphasis will be placed on practical steps like pricing, promotion, customer service, and building repeat sales to establish a steady income stream.

SEMESTER-I

Miscellaneous: This track gives students the freedom to explore unique and diverse business ideas that don't fit into one category. Learners can identify opportunities around them, test simple solutions, and creates small ventures based on local needs or personal interests. The focus is on creativity, problem-solving, and learning how to turn everyday ideas into earning opportunities.

The focus is on practical application, with students engaging in real-world projects that culminate in the creation and scaling of a business.

Registration on the APP:

For Android Users:

Step1: Click the following link to download and install the App:

https://drive.google.com/file/d/1zgfoFWN0Y1zWJNf_gMpbGvlyeQl0WPM2/view?usp=drivesdk

Step2: Register by providing your details and generate OTP.(If the OTP is not generated, use the last six digits of your mobile number as the OTP).

Step3: Open the tasks and complete it by giving your feedback and handling the AI based Quiz.

For I-Phone Users:

Step1: Click on this link <https://punjabstartup.com/>

Step2: Signup to create an account and generate OTP

Step3: Fill in your personal and educational details. After your account is created, open the tasks and complete it by giving your feedback and handling the AI based Quiz.

SEMESTER-I

Content Creation		
Week/ Milestone	Milestone	Description
1	Start your journey as a content creator	Learn how to reach thousands of followers online by creating content
2	Decide your content topic	Explore different topics and finalize one topic on which you will create content
3	Start your own content channel	Launch your official channel on YouTube or Instagram and start building your audience
4	Plan your first week content calendar	Learn how to create a simple weekly content calendar that would keep your audience engaged and make them follow you
5	Plan and record your first video	Learn how to create a clear and catchy script for your first video and shoot it using your phone
6	Edit and launch your first video	Learn how to edit your video with trendy music And cool effects and launch your channel with first video
7	Reach first 100 followers	Use WhatsApp and personal Instagram account to tell people about your channel and reach first 100 followers/subscribers
8	Master the skill of engaging people with your content	Learn how to connect with your audience so they stay engaged and feel involved
9	Follow latest trends and famous influencers to grow your channel	Learn how to use trending to pics and tag well-known channels or creators to boost your reach and attract more followers
10	Learn how you can make money from your content	Discover how to do brand deals and promote brands or products your followers truly care about
11	Make your first partnership	Reach out to 10 brands for partnership and turn one into your first paid deal
12	Plan your business growth	Create a 1-month plan on what to post on a weekly basis to grow your followers and earn money

SEMESTER-I

E-commerce		
Week/ Milestone	Milestone	Description
1	Learn how to start selling online	Learn what an E-commerce business is and how you can start selling online in less than 30 days
2	Choose your product	Explore different products and finalize what you want to sell online
3	Find a supplier who will deliver the product for you	Identify suppliers who can send your product directly to the customer and help you launch your E-commerce business
4	Create your E-commerce store	Make a simple online store using Instamojo and learn how to upload product images and description on the store
5	Activate payments on your store	Learn how to link your bank account to a payment gateway and integrate that with your Instamojo store to Start receiving payments
6	Launch your online store	Connect your domain name to your Instamojo account, create your launch poster, and officially launch your E-commerce store
7	Get first 100 people visit your online store	Learn how to write simple and catchy messages to promote your store and send it to 100 people
8	Make your first sale	Convert one paying customer and learn how to process the order from beginning to delivery
9	Create and post your first ad	Learn how to design a simple promotional ad and post it to bring in more people and sales
10	Take feedback from customers	Engage with your paid customers, take product feedback, and upload success stories or reviews on your website
11	Get a repeat customer or referral	Build trust with your paid customers to get either a repeat order or a referral
12	Plan your business growth	Make a 1-month plan to promote and grow your E-commerce store and earn more money

SEMESTER-I

Professional Service		
Week/ Milestone	Milestone	Description
1	Start your journey in professional services	Learn what is a service and how you can earn money by offering your skill as a service
2	Choose your service skill	Choose one skill you are good at and turn it into a service that people will pay for
3	Find your ideal customer	Talk to people directly or through social media apps, understand who is willing to pay For your service and "WHY"
4	Build your online profile and show what you offer	Explore apps or websites such as WhatsApp Business, Upwork, or Urban Company, and learn how to create an online profile
5	Write your service description	Learn how to write your service in a simple and powerful way that gets people excited to try it
6	Finalize your pricing and launch your service	Learn how to set the right price that your customer finds fair and launch your service
7	Get first 100 leads for your service	Learn how to write catchy messages to promote your service in the market and get first100 leads
8	Offer a free service and learn from feedback	Give your service for free to real users and use their feedback to make it better
9	Make your first sale	Get one paying customer for your service and work really hard to get a 5 star rating and a video testimonial
10	Build trust with customers and get repeat orders	Use your trust and good relationship with existing customers to get your first repeat customer
11	Earn your first referral	Start offering bonus or other additional services to your existing customers and get Your first referral
12	Plan your business growth	Make a1month plan on how to get more customers and earn more money

SEMESTER-I

Retail Business		
Week/ Milestone	Milestone	Description
1	Learn how to start retail business	Understand how retail works, the types of business you can start, and talking to local shops
2	Choose your product and ideal customer	Look at products in demand in your area and choose what you'll focus on based on Your customer needs
3	Find a supplier for your product	Identify suppliers or wholesalers who can give you quality products/raw materials at good prices
4	Setup your business	Arrange your shop/home or prepare your product stocked with shopkeepers
5	Decide product prices and prepare stock	Decide the right selling price, maintain a simple record of sales, and get ready to handle cash or digital payments
6	Launch your business	Put up posters near your shop, and share the announcement with friends, family, and local Community groups
7	Promote your business in your area	Learn how to use simple ways to promote your business locally
8	Make your first sale	Ensure the buying process is smooth and the customer is happy
9	Take feedback from customers	Engage with your paid customers and take product feedback
10	Discover other platforms to grow your sales	Learn how to setup a free WhatsApp Business account for your shop and collect Orders there
11	Get a repeat customer or referral	Build trust with your paid customers to get either a repeat order or a referral
12	Plan your business growth	Make a 1-month plan to promote and grow your retail business and earn more money

SEMESTER-I

Miscellaneous		
Week/ Milestone	Milestone	Description
1	Start your journey as an entrepreneur	Learn what entrepreneurship means and how you can start earning by solving problems around you
2	Identify and valid a tea problem to solve	Look around yourself, talk to people, and pick one real problem that many people face
3	Define your customer and their pain points	Find out who will buy from you, what difficulties they face, and why they need your solution
4	Generate business ideas and finalize one idea	Think of different ways to solve the problem, compare options, and choose one idea to move ahead with
5	Define your product or service	Decide clearly what product or service you will Provide and how it will solve the customer's problem
6	Finalize your pricing and launch your business	Set a fair price for your product or service and take the first step to launch your business
7	Promote your business and get first 100 leads	Tell people about your business using word of mouth, posters, or social media, and collect interest from 100 people
8	Make your first sale	Get your first paying customer and deliver your product or service with full effort
9	Take feedback from customers and improve	Listen to what customers say after using your product/service and make it better step by step
10	Build trust with customers and get your first repeat order	Keep your promise, give good quality, and motivate your customer to buy from you again
11	Earn your first referral and expand your sales	Ask happy customer store commend you to friends and family so that you can grow your sales
12	Plan your business growth	Make a simple plan for the next month to get more customers, increase sales, and grow your business

SEMESTER-I

Evaluation Criteria

The evaluation will be conducted by a committee consisting of the class mentor, nodal officer and the principal HOD or his/her nominee.

Evaluation Component	Description	Weightage
Weekly Task Completion	Timely submission of weekly tasks, including activities, reflection prompts, graded quizzes etc	60%
Target Completion	Performance-based evaluation on hitting revenue or Profit targets (e.g., generating ₹ 10,000 revenue)	20%
Final Project	A comprehensive project depending the theme of the semester	20%

Evaluation mechanism: The score generated by the app will be final.

Weekly Component:

Each week of the course follows a structured format designed to guide students from learning to doing, using simple, mobile-accessible components:

Component	Duration	Description
Action Lab	~4hrs	- Hands-on task on the weekly concept - Includes step-by-step guidance, templates, and worksheets - Ends with a submission(e.g., video, reflection, or proof of action)
Learning Resources	Self-paced	-Videos, short readings, real-life stories, and tools to deepen understanding at their own pace
Check-in	Self-paced	-Quizzes & Reflection prompts

SEMESTER-I

Syllabus Overview for Semester 1-5

Semester	Learning Focus	Learner's demonstration	Revenue Target
1	Setup & Launch	Understand. Create. Start.	₹ 10,000
2	Marketing Basics	Engage. Share. Grow.	₹ 40,000
3	Operations & Scale	Earn. Deliver. Expand.	₹ 80,000
4	Organic Growth	Attract. Retain. Build.	₹ 160,000
5	AI Automation & Finance mastery	Simplify. Track. Sustain	₹ 400,000

Semester 1: Setup & Launch

In Term 1, students will explore what entrepreneurship means and how it connects to their daily lives. They will learn to identify problems, shape simple business ideas, and test the mineral settings. This semester builds the foundation—mindset, observation, value creation, and action.

Semester 2: Marketing Basics

In Term 2, students will learn how to attract customers and grow their visibility using digital platforms and community-based marketing strategies. Students will also begin to run paid advertising campaigns and learn how to optimize their marketing efforts.

Semester 3: Operations & Scale

This semester focuses on the day-to-day operations of running a business, including order fulfillment, customer service, and logistics. Students will also focus on scaling operations as demand grows, with an emphasis on managing resources effectively.

Semester 4: Organic Growth

Students will learn how to grow their businesses organically, using referrals, partnerships, and community engagement. This semester focuses on building a loyal customer base and using word-of-mouth marketing to increase reach and credibility.

SEMESTER-I

Semester 5: AI Automation & Financial Mastery

The final semester prepares students for long-term sustainability. Students integrate AI to improve productivity, automate routine tasks, and enhance decision-making. They also dive deep into financial planning, learning to set income goals, track expenses, understand profit margins, and create simple financial forecasts. This semester helps students solidify their entrepreneurial identity design systems for financial stability and scalability.

Course Outcomes

After studying this course, students will be able to:

- Launch and manage a business within their chosen track.
- Identify profitable opportunities and develop innovative solutions.
- Implement marketing and sales strategies using both digital and traditional methods.
- Use financial metrics to track performance and make informed business decisions.
- Scale a business using operational systems and automation tools.

Suggested Readings

- Simon Sinek, *Start with Why: How Great Leaders Inspire Everyone to Take Action*, Portfolio/Penguin
- Eric Ries, *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses*, Crown Business
- Jonah Berger, *Contagious: How to Build Word of Mouth in the Digital Age*, Simon & Schuster
- Phil Knight, *Shoe Dog: A Memoir by the Creator of Nike*, Scribner
- Jason Fried and David Heinemeier Hansson, *Rework: Change the Way You Work Forever*, Crown Business
- Héctor García and Francesc Miralles, *Ikigai: The Japanese Secret to a Long and Happy Life*, Penguin Books
- Tim Ferriss, *Tools of Titans (Selected Chapters)*, Houghton Mifflin Harcourt
- Peter Thiel and Blake Masters, *Zero to One: Notes on Startups, or How to Build the Future*, Crown Business
- Anil Lamba, *Romancing the Balance Sheet*, Anil Lamba Publications
- The Better India/Your Story, *Young Entrepreneurs Series* (Collection of Articles) Real Indian stories
Of youth starting businesses, snackable reads that show what's possible.

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.

SEMESTER-II
PBL602: Punjabi (Compulsory)-2
ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-2

Time: 03 Hours

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

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ

ਸੈਕਸ਼ਨ-ਏ

I. ਜਗ ਬੀਤੀ ਹੱਡ ਬੀਤੀ

(ਸੰਪਾ. ਡਾ. ਜੋਗਿੰਦਰ ਸਿੰਘ ਰਾਹੀ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਕਹਾਣੀ ਦਾ ਸਾਰ/ਵਿਸ਼ਾ-ਵਸਤੂ

ਸੈਕਸ਼ਨ-ਬੀ

ਗੱਦ ਪ੍ਰਵਾਹ (ਰੇਖਾ ਚਿੱਤਰ ਤੇ ਹਲਕੇ ਲੇਖ)
(ਸੰਪਾ. ਡਾ. ਬਿਕਰਮ ਸਿੰਘ ਘੁਮਣ ਅਤੇ ਜਸਪਾਲ ਸਿੰਘ),
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਵਾਰਤਕ ਸ਼ੈਲੀ)

ਸੈਕਸ਼ਨ-ਸੀ

(ੳ) ਸ਼ਬਦ ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ, ਪਰਿਭਾਸ਼ਾ, ਮੁੱਢਲੇ 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 ਚਿੱਤਰ : ਰੂਪ ਤੇ ਪ੍ਰਕਾਰਜ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
4. ਬਲਦੇਵ ਸਿੰਘ ਧਾਲੀਵਾਲ, ਪੰਜਾਬੀ ਕਹਾਣੀ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
5. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਨ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ।
6. ਡਾ.ਰਮਿੰਦਰ ਕੌਰ, ਪੰਜਾਬੀ ਕਹਾਣੀ ਦਾ ਸਫ਼ਰ ਤੇ ਸ਼ਾਸਤ੍ਰ ਭਾਗ-I, ਸਿੰਘ ਬ੍ਰਦਰਜ਼, ਅੰਮ੍ਰਿਤਸਰ।
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।

SEMESTER-II

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

Time: 03 Hours

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

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ

ਸੈਕਸ਼ਨ-ਏ

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

ਸੈਕਸ਼ਨ-ਬੀ

(ੳ) ਸੰਯੁਕਤ ਸ਼ਬਦ, ਸਮਾਸੀ ਸ਼ਬਦ, ਦੋਜਾਤੀ ਸ਼ਬਦ, ਦੋਹਰੇ/ਦੁਹਰਕਤੀ ਸ਼ਬਦ ਅਤੇ ਮਿਸ਼ਰਤ ਸ਼ਬਦ

(ਅ) ਸਿਖਲਾਈ ਤੇ ਅਭਿਆਸ

ਸੈਕਸ਼ਨ-ਸੀ

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

ਸੈਕਸ਼ਨ-ਡੀ

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

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਜੋਤੀ 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
(VALUE ADDED COURSE)

Time: 3 hours

Credits :2-0-0
Max. Marks: 50

Instructions for the Paper Setters:-

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

SECTION–A

Meaning: Drug Use, Drug Misuse, Drug Abuse and Addiction
Drug Abuse as a Social Problem: How Society is affected?
Common Terms: Dependence, Tolerance and Withdrawal

SECTION–B

Nature and Extent of Drug Abuse in India and Punjab
Social Patterns-Youth, Rural –Urban, Class, Gender and Peer Groups.
Reasons of Drug Abuse: Unemployment, Stress, Family Issues and Peer Pressure.
Basic Idea of Stigma and Labelling: How Society Treats Drug Abusers

SECTION–C

Role of De-Addiction Centers in Curbing Problem of Drug Addiction and Reducing Withdrawal
Counselling Support-Basic Counselling and Behavioral Help
Rehabilitation and Re-Integration-Bringing the person back to Normal Life, Social Work Interventions

SECTION–D

Role of Family: Supervision, Support, Communication and Values
Role of School and Colleges: Counselling, Teacher as Role-Model and Awareness
Community Prevention: Youth Activities, Local Awareness and De-Stigma Approach.
Basic Coordination: Family, School, Health Professional and Community.

Suggested Readings:

1. AM, K. & Raju, R.M. (2025). *A Comparative Analysis of Drug Use Patterns Among Youth in Slum and Affluent Communities of Chennai* Retrieved on 10.02.2026 from [A comparative analysis of drug use patterns among youth in slum and affluent communities of Chennai](#).
2. Agarwal, M.L. (2023). “*Stigma and Substance Use: Perspectives from India*” Anthem Press.
3. Ahuja, Ram (2003), *Social Problems in India*, Rawat Publication, Jaipur.
4. Extent, Pattern and Trend of Drug Use in India, *Ministry of Social Justice and Empowerment*, Government of India, 2004.
5. Ghuman, R.S. (2020). *Drug Abuse in Punjab: Unmasking the Crisis*” NIPCCD.
6. Hugh T. Banks (2018) *Drug Use and Abuse: A Comprehensive Introduction*
7. Jodhka, S. S. (2021) *Youth, Substance Abuse and Addiction in Punjab: A Sociological Study*” Sage Publication.
8. Kapoor. T. (1985) *Drug epidemic among Indian Youth*, New Delhi: Mittal Pub.
9. Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.

SEMESTER-II

10. National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.
11. Nimesh G. Desai. (2022) *Substance Abuse in India: An Enquiry into Cultural and Systemic Aspects*”
12. Ross Coomber and at al. 2013, *Key Concept in Drugs and Society*. New Delhi: Sage Publications.
13. Sain, Bhim 1991, *Drug Addiction Alcoholism, Smoking obscenity* New Delhi: Mittal Publications.
14. Reddy, K.B.N. et. al (2024). A study on Implications of Addiction on Youth of India. International Journal of Social Sciences & Management. Volume 4 and Issue 2 Retrieved on 10.02.2026 from [A Study on the Implications of Addiction on the Youth of India.pdf](#)
15. Sandhu, R. S. (2009), *Drug Addiction in Punjab: A Sociological Study*. Amritsar: Guru Nanak Dev University.
16. Singh, C. P. (2000). *Alcohol and Dependence among Industrial Workers*: Delhi: Shipra.
17. Social work.Institute on Prevention of Substance Abuse (2025). Drug Abuse in India: A look at Youth, Women and Tribal Communities Retrieved on 11.02.2026 from [Drug Abuse in India: A Look at Youth, Women, and Tribal Communities • Social Work Institute](#)
18. Sussman, S and Ames, S.L. (2008). *Drug Abuse: Concepts, Prevention and Cessation*, Cambridge University Press.
19. Verma, P.S. 2017, “*Punjab’s Drug Problem: Contours and Characterstics*”, Economic and Political Weekly, Vol. LII, No. 3, P.P. 40-43.
20. World Drug Report [2016, 2017, 2025] United Nations office of Drug and Crime.

SEMESTER-II
BCT02001T: ADVANCED FINANCIAL ACCOUNTING

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. The duration for exam will be 3 hours.

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

Section A

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

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

Section B

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

Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession. Instalment Purchase System: Difference between Hire purchase and Instalment Purchase Systems – Accounting Treatment in the books of Purchaser and Vendor.

Section C

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

Section D

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

Suggested Readings:

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., “Advanced Accountancy” 2017. S. Chand & Co. New Delhi.
2. Gupta, R. L & Radheswamy. M. “Advanced Accountancy” Vol. I & II 2009. S Chand & Co. New Delhi.
3. Maheshwari, S.N. Maheshwari, S. K. & Maheshwari. S.K. “Advanced Accountancy” 11 Edition. 2018 Vikas Publishing House Pvt. Ltd. New Delhi.

Note: Latest edition of text books to be followed.

SEMESTER-II
BCT02002T: GOODS AND SERVICES TAX-I

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. The duration for exam will be 3 hours.

Section A

Goods and Service Tax Act 2017: GST council; post-GST tax structure; Concept of—Aggregate turnover, Business, India, Person, Taxable person, Taxable territory, Supplier, Recipient, Import of goods and services.

Exemption from GST: Exempted goods, exempted services, remission of tax

Section B

Taxable event in GST: Meaning of taxable event, Supply as per GST Law; Meaning of goods and services; Supply of goods and services; Supply of neither good nor services i.e., negative list; Deemed supply of goods and services; Services provided by Govt. / Local Authority; Different types of supply—taxable supply, zero rated supply, exempted supply, continuous supply; composite or mixed supply.

Place of supply: Need to determine place of supply, location of supplier, provisions related to place of supply, place of supply of goods, place of supply of services, supply in territorial waters, export/import of services.

Section C

Time of Supply: Statutory time for issue of invoice for taxable supply of goods or services; Determination of time of supply of goods; Continuous supply of goods and services; Goods sent on approval; Time of supply when GST on goods or services payable on reverse charge basis.

Tax invoice: credit & debit notes, e-way bill.

Section D

Computation of GST liability and payment including time: method of making payment, challan generation, CPIN, TDS & TCS, Reverse charge.

Valuation under GST: Value of taxable Supply of Goods or Services or Both, Meaning of—Consideration, Market Value, Related person; Inclusion in transaction value; Exclusion from transaction value; Value of Supply where the consideration is not wholly in money; Value of supply in case of exchange or barter; Value of supply between two distinct persons or related persons; Value of supply made or received through an agent; Value of supply based on cost; Value of supply of services in case of pure agent.

Suggested Readings:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, Himalya Publishing House
4. S.K. Shukla: GST in India (Hindi & English)

Note: Latest edition of text books to be followed.

SEMESTER-II

BCT02003T: COMMERCIAL LAW

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. 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; Structure 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: Competition 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
USE-0012: ENTREPRENEURSHIP MINDSET-II
(Mandatory Skill Enhancement Course)

Credits: 0+0+2
Total Marks: 50

Semester Snapshot - Semester 2
Entrepreneurship 102/201 (Marketing Basics)

Introduction

This semester helps learners understand marketing as a practical life skill - not just “advertising.” It teaches them how to communicate value, attract the right customers, and grow something small into something sustainable. Learners explore the basics of customer psychology, messaging, content creation, and simple sales strategies. Through hands-on activities, they will practice real marketing techniques for their micro-hustle or a simulated business idea, learning how to get attention, build trust, and generate sales.

Learners Objective

- Understand the core concepts of marketing using simple, relatable real-world examples.
- Learn how customers think, choose, and buy—and how businesses influence decisions ethically.
- Identify and define a target customer clearly instead of “selling to everyone.”
- Create clear messaging: what they sell, who it helps, and why it matters.
- Use basic marketing channels (offline + online) to attract customers.
- Run a simple marketing campaign and measure what worked.
- Build confidence in selling, promoting, and talking about their product/service.

Outcome

By the end of this semester, learners will be able to market a product/service using basic strategies, attract real customers, and improve their results through feedback and experimentation.

Guiding Principles/Approach

This syllabus is built on action-based learning, clarity-first communication, and customer-first thinking. Learners don’t just *study* marketing - they *practice* it in real situations through small experiments and repeated improvement. The course is designed to feel approachable and practical: learners create simple content, test messaging, talk to real people, and observe what influences decisions.

Instead of heavy theory, students build marketing skills through doing: customer discovery, storytelling, channel experiments, and reflection. The curriculum emphasizes confidence-building, ethical marketing, and communication as a leadership skill. By helping learners see results quickly (even small wins like one customer or one inquiry), the program builds motivation, creativity, and real-world business readiness.

SEMESTER II

Semester 2 Curriculum

Recap Milestone

The recap milestone focuses on revising all the 12 milestones of semester 1 and also helps students understand the upcoming 12 milestones journey of semester 2.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
Recap	Recap and Introduction	Revise what you learned in Semester 1 and plan what you will do in Semester 2	1	Revise first 12 milestones of Semester 1	Watch a video on "Semester 1 summary"
					Download 12 summary cards of Semester 1 milestones
					Write 3 key learnings of Semester 1
					Write 3 things you will improve in semester 2
			2	Set your goals for Semester 2	Attempt Semester 1 Recap Quiz
					Learn how to 4X your revenue in Semester 02 using Marketing
					Read how famous brands use marketing to increase revenue
					Set your marketing goals
					Attempt Semester 2 Readiness Quiz

Milestone 13: Marketing Fundamentals

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
13	Learn marketing fundamentals to scale your business	Learn how you can use multiple types of marketing to scale your business and grow your revenue	1	Understand what is marketing	Watch a video on marketing fundamentals
					Read examples of famous marketing campaigns in India
					Explain what you learned about marketing
					Attempt task 01 quiz
			2	Learn different types of digital marketing	Watch a video on what is digital marketing
					Read a document on types of digital marketing
					Write what what kind of digital marketing works best for your business and why
					Attempt task 02 quiz
			3	Write 3 marketing ideas for your business	Read a document on how businesses like yours are using marketing to generate revenue
					Write 3 marketing ideas to scale your business
					Validate your ideas with 3-5 people
Shortlist the best idea and explain how it will generate revenue					
Share your experience of doing this milestone					
		Attempt task 03 quiz			

Milestone 14: WhatsApp Community Marketing

WhatsApp Community Marketing milestone focuses on helping students learn how to build a WhatsApp community for their users and use it to generate trust, engagement, and sales.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
14	Build and activate your WhatsApp community	Build a WhatsApp community for your users and use it to generate trust, engagement, and sales	1	Create your WhatsApp community	Watch a video on why you should build a WhatsApp Community
					Read a document on how to create a WhatsApp community
					Enter the name of your community
					Upload your WhatsApp community link
					Attempt task 01 quiz
			2	Invite people to join your WhatsApp community	Read a few sample invite and welcome messages
					Draft an invite message to invite 50 people to join your community
					Draft a welcome message for your community members
					Upload a screenshot of your welcome message
					Attempt task 02 quiz
			3	Engage your community users and start building trust	Learn 'how to engage people in your community'
					Read top 10 community engagement ideas for your business
					Write 5 types of content to post weekly in your community
					Create and upload your weekly calendar
					Attempt task 03 quiz
			4	Get 3 sales from your WhatsApp Community	Learn how to do soft-selling on community
					Create a community-only offer
Learn how to convert interested people into paid customers					
Write a simple plan to generate 3 sales per month from the community					
Share your experience of doing this milestone					
Attempt task 04 quiz					

Milestone 15: Generating Content for Marketing using AI

AI-led Content creation and marketing milestone focuses on helping students learn how to use AI tools to generate creative ideas and create professional videos, posters, and blogs.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
15	Use AI to generate content for marketing	Learn how to use AI tools to generate creative ideas and create professional videos, posters, and blogs	1	Learn what is content marketing	Watch a video on 'what is content marketing'
					Learn which content works for brand awareness or revenue generation
					Write 3 types of content you believe your customers like
					Attempt task 01 quiz
			2	Generate content ideas to attract customers	Learn how to use AI to generate content marketing ideas for your business
					Generate 10 small content ideas to attract your customers
					Discuss the ideas with your users and take feedback
					Shortlist top 3 content ideas to attract customers
			3	Create your first brand video using AI	Attempt task 02 quiz
					Watch a video on "How to use AI tools to create simple short videos"
					Read this guide on how to ask AI to write a video script
					Generate 5 ideas for your AI videos and write them here
					Upload your AI generated video link
			4	Create a brand poster using AI	Attempt task 03 quiz
					Learn how to create a poster using AI
					Write a prompt for the poster will you create using AI
					Upload the AI poster you have created
					Post this poster in your WhatsApp community
			5	Write a blog using AI	Attempt task 04 quiz
					Learn how to use prompt engineering to write content for your business
Read list of topics on which you can write a blog					
Write the topic on which you will write a short blog					
Write the first version of your blog					
Share your blog with your friends and faculty					
Share your experience of doing this milestone					
Attempt task 05 quiz					

Milestone 16: Social Media Marketing

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
16	Plan your social media marketing strategy	Learn what is social media marketing and how can you execute it to scale your business	1	Learn what is social media marketing	Watch a video on "Introduction to Social media marketing"
					Learn different types of social media marketing
					Read a document on how to use social media marketing to generate revenue
					Write your understanding of social media marketing
					Write one social media marketing idea for your business
					Attempt Task 01 Quiz
			2	Research your competitors	Learn how to research your competitors
					Find your competitors
					Write top 3 things your competitors are posting
					Find one unique gap that you can capture
					Attempt task 02 quiz
			3	Finalize your content pillars	Watch a video on 'what are content pillars'
					Read examples of 'content pillars'
					Write 5 content pillars for your social media strategy
					Attempt task 03 quiz
			4	Create your weekly social media plan	Watch a video on 'how to create a weekly social media plan'
					Look at examples of 'social media calendar'
					Create and upload your weekly calendar
					Upload the link of your Instagram Channel
					Share your experience of doing this milestone
Attempt task 04 quiz					

Milestone 17: Trust-led Marketing

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
17	Generate leads and turn them into sales	Use testimonials, conversations, and daily posts to generate leads and close sales.	1	Use social proof to build trust	Identify 2 happy customers
					Create a testimonial post with CTA
					Post testimonial on social media
					Post testimonial on the community
					Attempt task 01 quiz
			2	Make people share their problems	Learn how to ask open-ended questions
					List 5 customer problems
					Post these problems in community and social media
					Evaluate top 2 problems customers face
					Encourage people to share their problems
					Attempt task 02 quiz
			3	Help your users with 3-5 days content sprint and generate leads	Brainstorm or use AI to create a solution document for each problem
					Post solution to 1 problem on a daily basis
					DM people to check if your solution is helping them
					Write how many leads did you generate
					Attempt task 03 quiz
			4	Convert leads into sales	Learn how to convert leads into sales
					Soft sell your offering in community and social media
					DM people how can your product help them better
					Follow up after 24 to 48 hours
Write how many leads you converted into sales					
Share your experience of doing this milestone					
Attempt task 04 quiz					

Milestone 18: Viral/Trend Marketing

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
18	Make your brand go viral	Design viral marketing campaigns to reach 5X users without spending any money	1	Learn viral marketing	Understand what is virality and how it works
					Read about top 10 viral marketing campaigns in India
					Write 3 reasons why people share content
					Attempt task 01 quiz
			2	Design 2 viral campaigns for your business	Learn 5 types of common viral marketing strategies
					Read 10 viral marketing ideas for your business
					Design 2 viral campaigns for your business
					Take feedback from people and finalize one campaign
					Set your campaign targets
					Attempt task 02 quiz
			3	Launch one viral campaign to increase customer reach	Create your campaign launch video or poster
					Create your campaign launch message
					Launch your campaign on your social media platform
					Launch your campaign in your WhatsApp community
					Attempt task 03 quiz
			4	Promote your campaign to make it viral	Share your campaign in other groups and forums
					Measure your campaign performance
					Learn how to improve your campaign
					Analyze your campaign and record final metrics
					Enter the summary of your campaign
Share your experience of doing this milestone					
Attempt task 04 quiz					

Milestone 19: BTL/Offline Marketing

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
19	Drive revenue through offline/BTL marketing	Use offline activities to reach local customers and generate sales	1	Understand offline or BTL marketing	Watch a video on what is BTL marketing
					Read about famous BTL marketing campaigns
					Write how you can use BTL marketing for your business
					Attempt task 01 quiz
			2	Pick your offline marketing idea	Learn about common offline tactics for your business
					Write 1 offline marketing idea you can execute
					Design your brand poster for offline marketing
					Create your offline marketing offer or pitch
					Practice your pitch with friends and take feedback
					Attempt task 02 quiz
			3	Execute offline marketing in local market	Identify people or locations in local for offline marketing
					Pitch to at least 10 real customers
					Collect contact details for WhatsApp Community invite
					Close at least one sale
					Write your offline marketing metrics
Share your experience of doing this milestone					
Attempt task 03 quiz					

Milestone 20: Collaboration and Affiliate Marketing

Collaboration and Affiliate Marketing milestone focuses on helping users learn about affiliate marketing and how to collaborate with individuals/businesses to reach more customers and generate revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
20	Grow through collaboration and affiliation marketing	Use partners and affiliates to reach new audiences and generate sales	1	Understand affiliate marketing and collaboration	Watch a video on what is affiliate marketing
					Read about top collaboration or affiliate marketing campaigns
					Learn 10 common types of collaboration or affiliate marketing for your business
					Pick 3 types that can work for your business
					Attempt task 01 quiz
			2	Design your affiliation model	Learn how to start an affiliation program
					Decide your commission structure
					Write a pitch for partnership
					Attempt task 03 quiz
			3	Finalize one person or business for collaboration	Learn how to find a right partner for collaboration
	Create a list of 5 to 10 people or businesses for collaboration				
	Send your partnership pitch to potential partners				
	Write the name of one final partner				
	Attempt task 03 quiz				
	4	Execute the collaboration		Explain how will the partner market your brand	
				Post the link or screenshot of successful collaboration	
				Respond to new leads within 24 hours	
				Close at least one sale	
				Attempt task 04 quiz	
	5	Measure your collaboration	Write number of leads generated		
Write number of sales closed and revenue generated					
Write what worked and how to improve collaboration					
Share your experience of doing this milestone					
Attempt task 05 quiz					

Milestone 21: Advertising Marketing (Meta)

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
21	Run your first ad on Instagram	Learn how to boost posts or run simple video ads to reach new viewers	1	Setup your Meta Business Suite	Watch a video on why to run ads on Meta
					Learn different types of ads
					Read the guide on Meta Ad account setup
					Setup your Meta Ad account
					Attempt task 01 quiz
			2	Design your first paid ad	Watch samples of good ad designs for your business
					Finalize your ad objective
					Upload the final draft of your ad with final copy and creatives
					Attempt task 02 quiz
			3	Define your target audience and budget	Watch a video on 'how to target the right people for ad'
					Define your target audience
					Learn how to decide the right budget for your ad
					Decide your final budget
					Attempt task 03 quiz
			4	Launch your ad	Learn how to create and launch your ad
					Create your ad and review ad preview
					Upload the screenshot of launched ad
					Attempt task 04 quiz
			5	Manage incoming leads from ad	Draft a message for incoming leads
					Send draft message to leads within 24 hours
					Pitch your offer to leads and follow up
					Close at least one sale
					Attempt task 05 quiz
			6	Measure your ad performance	Learn metrics to measure ad performance
Write money spent and leads or impressions					
Mention CPL or CPM					
Write revenue generated and number of sales closed					
Write what worked and how to improve ads in future					
					Share your experience of doing this milestone
					Attempt task 06 quiz

Milestone 22: Psychological Marketing

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
22	Use Psychological Triggers to Increase Sales	Learn how to use urgency, pricing, and offers to increase conversions and revenue	1	Understand the psychological triggers	Learn why people buy products
					Share a story of one product you purchased because of a trigger
					Identify buying triggers for your business
					Attempt task 01 quiz
			2	Execute FOMO or urgency marketing	Learn how to create a FOMO or urgency marketing campaign
					Write how will you create FOMO or urgency for your customers
					Create one FOMO/urgency marketing campaign
					Launch your campaign on social media and community
					Attempt task 02 quiz
			3	Execute one offer or discount marketing campaign	Learn how to create offer or discounting marketing campaigns
					Write how will you create an offer/discount campaign
					Create one offer/discount campaign for your customers
					Launch your campaign on social media and community
					Share your experience of doing this milestone
Attempt task 03 quiz					

Milestone 23: Data-Driven Marketing

Data-Driven Marketing milestone focuses on helping users analyze the data of the last 10 milestones and run specific campaigns or ideas that resulted in lead generation or revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
23	Use Data-Driven Marketing to Grow Faster	Analyze data of the last 10 milestones to identify top campaigns or ideas and decide what to continue, improve, or stop.	1	Analyze your marketing data	Learn how businesses make decisions using data
					List 3 things that worked well and why
					List 3 things that didn't work well and why
					Attempt task 01 quiz
			2	Re-execute top performing campaign	Re-execute top 1-2 campaigns for 1 week
					Write how it helped generate leads or revenue
					Attempt task 02 quiz
			3	Improve one low performing campaign and relaunch it	Pick one low performing campaign and write how to improve it
					Improve the campaign and relaunch it
					Measure its performance and see if it was better
					Share your experience of doing this milestone
					Attempt task 03 quiz

SEMESTER II

Milestone 24: Closure and Next Step

The final milestone focuses on helping users reflect on their learnings and also create an action plan for the next few months to continue to scale and grow their business.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
24	Plan your next growth phase	Document your 12 weeks of learning and create a 1 month plan to scale and grow your business	1	Review your progress	List all the ideas you executed
					Write which milestone helped you the most and how
					Write which milestone helped you the least and why
					Write your key learnings from this semester
					Create a not-to-do list for your business
					Attempt task 01 quiz
			2	Create your 1 month marketing plan	Learn how to create a 1 month marketing plan
					Set your marketing goal
					Create and upload your 1 month plan to achieve this goal
					Share your experience of doing this milestone
					Attempt final semester quiz

SEMESTER II

Evaluation Criteria

The evaluation will be conducted by a committee consisting of the class mentor, nodal officer and the principal HOD or his/her nominee.

Evaluation Component	Description	Weightage
Weekly Task Completion	Timely submission of weekly tasks, including activities, reflection prompts, graded quizzes etc	60%
Target Completion	Performance-based evaluation on hitting revenue or Profit targets (e.g., generating ₹10,000 revenue)	20%
Final Project	A comprehensive project depending the theme of the Semester	20%

Evaluation Mechanism: The score generated by the app will be final.

Weekly Component:

Each week of the course follows a structured format designed to guide students from learning to doing, using simple, mobile-accessible components:

Component	Duration	Description
Action Lab	~4hrs	- Hands-on task on the weekly concept - Includes step-by-step guidance, templates, and worksheets - Ends with a submission (e.g., video, reflection, or proof of action)
Learning Resources	Self-paced	- Videos, short readings, real-life stories, and tools to deepen understanding at their own pace
Check-in	Self-paced	- Quizzes & Reflection prompts

SEMESTER II

Syllabus Overview for Semester 1-5

Semester	Learning Focus	Learner's demonstration	Revenue Target
1	Setup & Launch	Understand. Create. Start.	₹ 10,000/-
2	Marketing Basics	Engage. Share. Grow.	₹ 40,000/-
3	Operations & Scale	Earn. Deliver. Expand.	₹ 80,000/-
4	Organic Growth	Attract. Retain. Build.	₹ 160,000/-
5	AI Automation & Finance mastery	Simplify. Track. Sustain	₹ 400,000/-

Semester 1: Setup & Launch

In Term 1, students will explore what entrepreneurship means and how it connects to their daily lives. They will learn to identify problems, shape simple business ideas, and test the market settings. This semester builds the foundation—mindset, observation, value creation, and action.

Semester 2: Marketing Basics

In Term 2, students will learn how to attract customers and grow their visibility using digital platforms and community-based marketing strategies. Students will also begin to run paid advertising campaigns and learn how to optimize their marketing efforts.

Semester 3: Operations & Scale

This semester focuses on the day-to-day operations of running a business, including order fulfillment, customer service, and logistics. Students will also focus on scaling operations as demand grows, with an emphasis on managing resources effectively.

Semester 4: Organic Growth

Students will learn how to grow their businesses organically, using referrals, partnerships, and community engagement. This semester focuses on building a loyal customer base and using word-of-mouth marketing to increase reach and credibility.

SEMESTER II

Semester 5: AI Automation & Financial Mastery

The final semester prepares students for long-term sustainability. Students integrate AI to improve productivity, automate routine tasks, and enhance decision-making. They also dive deep into financial planning, learning to set income goals, track expenses, understand profit margins, and create simple financial forecasts. This semester helps students solidify their entrepreneurial identity design systems for financial stability and scalability.

Course Outcomes:-

After studying this course, students will be able to:

- Launch and manage a business within their chosen track.
- Identify profitable opportunities and develop innovative solutions.
- Implement marketing and sales strategies using both digital and traditional methods.
- Use financial metrics to track performance and make informed business decisions.
- Scale a business using operational systems and automation tools.

Suggested Readings:-

- Simon Sinek, *Start with Why: How Great Leaders Inspire Everyone to Take Action*, Portfolio/Penguin
- Eric Ries, *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses*, Crown Business
- Jonah Berger, *Contagious: How to Build Word of Mouth in the Digital Age*, Simon & Schuster
- Phil Knight, *Shoe Dog: A Memoir by the Creator of Nike*, Scribner
- Jason Fried and David Heinemeier Hansson, *Rework: Change the Way You Work Forever*, Crown Business
- Héctor García and Francesc Miralles, *Ikigai: The Japanese Secret to a Long and Happy Life*, Penguin Books
- Tim Ferriss, *Tools of Titans (Selected Chapters)*, Houghton Mifflin Harcourt
- Peter Thiel and Blake Masters, *Zero to One: Notes on Startups, or How to Build the Future*, Crown Business
- Anil Lamba, *Romancing the Balance Sheet*, Anil Lamba Publications
- The Better India/Your Story, *Young Entrepreneurs Series* (Collection of Articles) Real Indian stories Of youth starting businesses, snack able reads that show what's possible.

SEMESTER- III
BCT03001T: BUSINESS ECONOMICS (MDC 5)

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

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,

SECTION-B

Indifference Curve Approach: Meaning, properties, income, price and substitution effects. Consumer equilibrium with the help of indifference curve analysis

Theory of Production: Law of variable proportions and returns to scale

SECTION-C

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-D

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.

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.

Note: Latest edition of text book may be used.

SEMESTER- III**BCT03002T: CORPORATE 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.

Section A

Accounting for Share Capital: Issue, Forfeiture and Reissue of forfeited shares– Redemption of preference shares including buy-back of equity shares

Debentures: Issue and Redemption of Debentures

Section B

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

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

Section C

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

Section D

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

Suggested Readings:

1. Shukla, M.C., Grewal T.S. and Gupta S.C.: “*Corporate Accounting*”, 2008, S. Chand and Co., New Delhi.
2. Gupta R.L. and Radha swamy M, “*Corporate Accounting*”, 1999, Sultan Chand and Sons, New Delhi.
3. Maheshwari S.N., and Maheshwari S.K., “*Corporate Accounting*”, 2009, Vikas publication, New Delhi.

Note: Latest edition of text books to be followed.

SEMESTER - III
BCT03003T: GOODS AND SERVICES TAX-II

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. The duration for exam will be 3 hours.

Section A

Registration: Requirement of registration; Persons liable to registered; Persons not required to be registered; Procedure for registration; Voluntary registration; Unique registration number to UN Agencies; Registration of casual taxable person and non-resident taxable person; amendment of registration, Cancellation and suspension of registration.

Composition Scheme: Definition of Composition Levy; Advantages and disadvantages of Composition Levy; Persons eligible for Composition scheme; Conditions and restrictions of composition levy; Procedure for exercising option to avail Composition scheme; Validity of Composition levy opted by registered person; Withdrawal from scheme of Composition levy; Switch over from normal scheme to composition scheme and vice versa.

Section B

Input Tax Credit and GST Liability: Meaning of input tax; Conditions for taking ITC; Time limit to avail ITC; Documentary requirements and conditions for claiming ITC; Reversal of ITC when Supply of goods and services ineligible for ITC i.e. negative list; ITC of capital goods, Availability of credit in special cases — fresh registration and Voluntary registration; ITC when person opt out of composition scheme; ITC on stock when exemption on goods or services withdrawn; Reversal of ITC if goods become exempt or taxable person switches to composition scheme; Reversal of ITC if goods or services become wholly exempt or GST registration cancelled.

Liability of tax payer: procedure to determine the tax liability

Levy and collection: Basic charge of GST; GST levied in intra/interstate supply of goods or services; Rates of GST, provisions, items kept outside the purview of GST, persons liable to pay GST

Section C

Reverse Charge: Meaning of Reverse Charge, when it is applicable (excluding specific goods and services), provisions relating to reverse charge, time of supply under reverse charge.

Refund of taxes: concept, importance, situations for refund claim, cases of no refund, circumstances under which refund claim arise, procedure for claiming refund under GST, refund of ITC, doctrine of unjust enrichment, consumer welfare fund, penalty for fraudulently obtaining refund.

Section D

Returns: GSTR3B, GSTR-Tran 1, GSTR2, GSTR3

GST Portal: introduction, GST ecosystem, GST Suvidha provider (GSP), application service providers (ASPs), uploading invoices

SEMESTER - III

Suggested Readings:

1. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
2. Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur Goel Pankaj, GST
3. Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd.
4. Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2017)
5. Barisal K.M. (2019), GST & Customs Law, Taxmann Publications Pvt. Ltd
6. Ahuja Girish (2019), Goods & Service Tax, Taxmann Publications Pvt. Ltd.
7. Singhanian V.K., (2019). Students' Guide to Income Tax Including GST, Taxmann Publications Pvt. Ltd., Delhi.

Note: Latest edition of text books to be followed.

SEMESTER-III
BCT03004T: COMPANY LAW

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. The duration for exam will be 3 hours.

Section A

Introduction: Characteristics of a company, concept of lifting of corporate veil. Types of companies, Association Not for Profit, Illegal Association.

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

Documents: Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building.

Section B

Share Capital: Issue, allotment and forfeiture of share, Dematerialization of share, transmission of shares, buyback.

Members and Shareholder: Rights and Duties. Shareholders meetings, kinds, convening and conduct of meetings.

Section C

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

Winding up: Concept and modes of winding up.

Section D

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

Suggested Readings:

1. Sharma J.P, “*An Easy Approach to Corporate Laws*”, 2010, Ane Books Pvt Ltd, New Delhi.
2. Puliani R .and Puliani, M., “*Bharats 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 Butter worths 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 books to be followed.

SEMESTER-III
BCT03005T: FUNCTIONAL MANAGEMENT

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. The duration for exam will be 3 hours.

Section A

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

Section B

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

Section C

Marketing Management: Concept of Marketing, Functions of Marketing,

Marketing Research: Meaning and Techniques, Advertising and Salesmanship.

Section D

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

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

Suggested Readings:

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

Note: Latest edition of text books to be followed.

SEMESTER-III
BCT03006T: GOODS AND SERVICES TAX WITH TALLY
(THEORY)

Credits 2-0-0
Total Marks: 50

Section-A

- **Tally Introduction-** Company Creation,
- **Accounts Information-** Ledgers, Groups

Section-B

- **Accounting Vouchers-** Receipts Vouchers, Payment Vouchers, Purchase Vouchers, Sales Vouchers, Contra Vouchers, Journal Vouchers, Memorandum Vouchers.
- **Notes-** Debit Note, Credit Note

Section-C

- **Discount Management-** Cash Discount, Trade Discount, Vouchers Types, back up, Restore
Display- Trial Balance, Day Book, Account books, Statement of Accounts including GST-
CGST, SGST, IGST

Section-D

- **Knowledge of forms** related to GSTR1, GSTR2A, GSTR2B, GSTR3B, Form GST CMP-08.

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Bachelors of Commerce (Honours) Tax Planning and Management (CBGS)
Batch from Year 2026–2030

SEMESTER-III

**BCT03007L: GOODS AND SERVICES TAX WITH TALLY
(PRACTICAL)**

Credits 1

Total Marks: 25

SEMESTER-IV
BCT04001T: COST ACCOUNTING

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. The duration for exam will be 3 hours.

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**BCT04002T: INCOME TAX LAW AND PRACTICE-I****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

Income from Salary: Meaning — Definition - Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites— Provident Fund - Profits In lieu of Salary — Retirement Benefits - Deductions from Salary.

Section B

Income from House Property: Basis of Charge — Deemed Owners — Exempted Incomes from House Property —Composite Rent - Annual Value — Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24.

Section C

Definition of ‘Business and Profession: Procedure for computation of Income from Business and profession– Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44.

Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation.

Section D

Capital Gain: Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long-term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transfer not regarded as Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54.

Suggested Readings:

1. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann2.
- Income Tax: B. Lal, Pearson Education.
3. Income Tax: M. Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
4. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

Note: Latest edition of text books to be followed.

SEMESTER-IV
BCT04003T: FUNDAMENTALS OF BANKING

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

Commercial Banks: Introduction, evolution, nature, functions, importance and services provided by commercial banks.

Types of Banks: Commercial Bank, Regional Rural Banks, Foreign Banks, Cooperative Banks, Public bank and Private bank, difference between public and private banks.

Section B

Central Bank: Meaning and functions, Techniques of credit control, mechanism of Credit Creation.

Practical Aspect of Banking: Negotiable Instruments— Cheques, bills of exchange and promissory notes, endorsements, difference between cheques and bills of exchange.

Section C

Customer's Pass Book: Entries in Pass Book, Effects of errors favourable to the Banker and Customer.

Clearing House System

Section D

Systems of Banking: Group and Chain Banking, Unit and Branch Banking, Investment Banking and Mixed Banking.

Suggested Readings:

1. Sundharam, Varsheney, "Banking Theory, Law & Practice", Sultan Chand & Co.
2. Shekhar, K.C; Shekhar, Lekshmy, "Banking Theory and Practice", Vikas Publishing House.
3. Sethi, Jyotsana; Bhatia, Nishwan, "Elements of Banking and Insurance", PHI Learning
4. Private Limited, New Delhi
5. www.rbi.org

Note: Latest edition of text books to be followed.

SEMESTER–IV
BCT04004T: PRINCIPLES OF MARKETING

Credits: 4-0-0
Total Marks: 100

Time: 3 Hours

Instructions for the Paper Setters:

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

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 Namakumari, 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 Mc Graw-Hill, New Delhi.

Note: Latest edition of text books to be followed.

SEMESTER - IV
BCT04005T: HUMAN RESOURCE MANAGEMENT

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. The duration for exam will be 3 hours.

Section A

Human Resource Management: Concept, Nature, Scope, Objectives, Functions of HRM, Challenges before HRM.

Human Resource Planning: Concept, Need and Importance; Human Resource Planning Process; Factors affecting HRP; Barriers to HRP.

Job Analysis: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.

Job Design: Concept, Factors affecting Job Design, Techniques of Job Design.

Section B

Recruitment: Concept, Factors affecting Recruitment, Sources, Techniques and Problems associated with Recruitment.

Selection: Concept, Process, Tests, Interviews and Barriers to effective Selection.

Induction and Orientation: Concept, Process, Benefits and Problems associated with Induction and Orientation.

Section C

Managing Careers: Concept, Promotion, issues related to Promotion; Demotion- Concept, Purpose and issues related to Demotion; Transfer- Concept, Purpose and issues related to Transfer.

Succession Planning: Concept, Objectives, Internal versus external succession planning, Succession Planning Model, Challenges in the absence of succession planning, Strategies for accelerating development for succession.

Section D

Employee Separation and Retention: Concept, Types of Employee separations, Factors Responsible for High Employee Turnover, Managing Early Retirements, Lay-offs and Voluntary Turnover, Outplacement.

Managing Diversity: Concept, Approaches to Managing Diversity, Challenges in managing employee diversity, Diversity Training.

Suggested Readings:

1. Gomez-Mejia, Balkin and Cardy. "Managing Human Resources", PHI Learning Private Limited.
2. K. Aswathapa. "Human Resource and Personnel Management: Text and Cases", New Delhi, Tata McGraw-Hill.
3. Gary Dessler. "Human Resource Management" Pearson Education.

SEMESTER-IV

PAPER VI : ESL222 : Environmental Studies (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.

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.

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)

SEMESTER-IV

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. Environmental Pollution

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

6. Social Issues and the Environment

- From unsustainable to sustainable development
- Urban problems and related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Waste land 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

SEMESTER-IV

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.

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
BCT05001T : INDIAN FINANCIAL SYSTEM (MDC-6)

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. \

Primary Market: Activities, Intermediaries and Functions,

Secondary Market: Functions, Instruments and Mechanism,

SECTION-C

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

Classification: Fund Based, Non-Fund Based and Modern Services - Hire Purchasing - Leasing - Portfolio Management - Merchant Banking -Factoring. Debt management.

SECTION-D

Financial Institution: Role of Financial Intermediaries in capital market.

Commercial Banks: Evolution, Management and Organizational setup, Assets & Liabilities, Theories of Liquidity Management, Management of Primary & Secondary Reserve, Management of Loans.

Development Banks in India: Types, functions, growth, structure & working of Development Banks.

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-V
BCT05002T: MANAGEMENT ACCOUNTING

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. The duration for exam will be 3 hours.

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

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
BCT05003T: INCOME TAX LAW AND PRACTICE-II

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. The duration for exam will be 3 hours.

Section A

General Incomes u/s. 56(1): Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57.

Section B

Set off and carry forward: Income of other persons included in the total income of Assessee – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses.

Section C

Deductions from GTI u/s 80C to 80U: Deductions to be made in computing Total Income: General provisions, Deductions in respect of certain payments, Specific deductions in respect of certain income, other deductions.

Section D

Gross Total Income and Computation of Taxable Income: Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC.

Income tax returns: Types of returns – Filing of e-return – Assessment – Types of assessment: Self-assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment – Rectification of mistakes – Notice on demand.

Suggested Readings:

1. Mehrotra, H.C. & Joshi C.S., Income Tax law and Accounts (Part-I), Sahitya Bhawan, Agra
2. Business Taxation, Dr. Ravi M.N., Bhanu Prakash **B.E.** and Dr. Suman Shetty N., Professional Books Publishers.
3. Practical Approach to Income Tax, Dr. Girish Ahuja and Dr. Ravi Gupta, Wolters Kluwer Publications.
4. Income Tax: B.B. Lal, Pearson Education.
5. Singhanian, V. K: Direct Tax Planning and Management, Taxman, N. Delhi
6. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
7. Income Tax: Johar, McGraw Hill Education.
8. Agarwal, B.K., Direct Tax Law and Accounts (Hindi and English)

Note: Latest edition of text books to be followed.

SEMESTER-V
BCT05004T: FINANCIAL MANAGEMENT

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. 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)

Section D

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

Dividend Decisions–Meaning, Nature and Types of 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. Khanand Jain, “*Financial Management*”,2007, TMH
2. Horne, Van, “*Financial Management & Policy*”,2002, Pearson
3. Sharan, “*Fundamentals of Financial Management*”,2008, Pearson
4. Banerjee, B, “*Financial Policy & Management Accounting*”,2005, PHI
5. Chandra, P., “*Financial Management*”,2010, TMH

Note: Latest edition of text books to be followed.

SEMESTER–V
BCT05005T: 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.

Business Ethics: 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).

SEMESTER–V

Suggested Readings:

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

Note: Latest edition of text books to be followed.

SEMESTER- V
BCT05006T: E-FILLING OF TAX RETURNS
(THEORY)

Time: 3 Hours

Credits: 2
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

Basic framework of Taxation: Meaning of the term “Tax”, its classification and distinction between Direct Tax and indirect tax (From Indian perspective)

E-Filing of Tax Returns: Introduction, merits, demerits, regular filing vs. E-filing.

Section B

Conceptual Framework of Income Tax: Assessment Year vs. Previous Year, persons liable to pay tax, an Assessee and its kinds, Gross total income vs. Total Income; different heads of Incomes (only basic overview)

Deductions available to an individual available u/s 80 C to 80 U for salaried individuals only.

Basic structure of different ITRs: ITR-1, ITR-2, ITR-3, ITR-4 and ITR-4S.

Section C

Conceptual framework of GST: Introduction to GST and its salient features. Basic understanding of IGST, CGST, SGST and UTGST. Intra-state vs. Interstate supply.

How to get registered with GST u/s 22 and basic introduction to Composition scheme.

Section D

Modes of payment of taxes: Procedure of filing tax returns, relevance of form 16 and 16A

General exemptions available to an individual under Income Tax Act and Uses and importance of PAN Card in e-filing of tax returns.

Suggested Readings:

1. Ahuja Girish, “Systematic Approach to Income Tax”, Bharat Law House, New Delhi, 19th edition, 2019.
2. Gaur, Narang & Puri, “Corporate Tax Planning and Management”, Kalyani Publishers, Ludhiana, 2019.
3. Mehrotra H.C., “Income Tax law & Practice”, Sahitya Bhawan Publications, Agra, 60th edition, 2019.
4. Singhania. K. Vinod., “Direct Tax Theory & Practice”, Taxman Publications(P)Ltd, 62nd e, 2019.
5. www.incometaxindia.gov.in

Note: Latest edition of text books to be followed.

SEMESTER- V

**BCT05006T: E-FILLING OF TAX RETURNS
(PRACTICAL)**

Credits: 1

Marks: 25

SEMESTER–V

BCT05007L: SEMINAR BASED ON INTERSHIP

Credits:2

Total Marks:50

SEMESTER–VI
BCT06001T: CONTEMPORARY ACCOUNTING

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. The duration for exam will be 3 hours.

Section A

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

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

Section B

Price Level Accounting: Methods, Utility and Corporate Practices

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

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

Section C

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

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

Basel II and III Norms

Section D

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

Contemporary Issues in Management Accounting: Target Costing.

Suggested Readings:

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

Note: Latest edition of text books to be followed.

SEMESTER - VI
BCT06002T: ASSESSMENT OF OTHER ENTITIES

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. The duration for exam will be 3 hours.

Section A

Hindu Undivided Families: Introduction- Schools of Hindu Law- Residential Status of HUF- Partition of HUF Impartible Estate- Income not to be treated as family income- Assessment of HUF.

Section B

Assessment of Partnership Firms U/S 184: Meaning of Partnership Firm- Conditions for Assessment as a firm U/S 184 and 185 Treatment of interest and remuneration paid to partners U/S 40(b)- Computation of Total Income – Assessment of Partners of Firm – Change in Constitution of Firm Succession of one firm by another firm – Assessment of dissolved or discontinued firm.

Section C

Assessment of Partnership Firms Assessed As AOP: Partnership firm assessed as association of persons (AFAOP) – Computation of Total Income – Allocation of PFAOP's – Total Income – Treatment of Share of Income received by partners of PFAOP.

Section D

Assessment of Companies: Meaning of Company – Types of Companies – Computation of Gross Total Income of a Company – Deductions – Carry Forward and set off of losses- MAT – Tax Liability Tax on Distributed Profits – Tax on income in certain cases such as royalties, copyrights, literary works etc.

Suggested Readings:

1. Vinod K. Singhania: Taxman's Direct Tax Laws.
2. Bhagawati Prasad: Direct Tax Laws and Practice.
3. B. B. Lal and N. Vashisht: Direct Taxes, Income Tax, Wealth Tax and Tax.

Note: Latest edition of text books to be followed.

SEMESTER-VI**BCT06003T: AUDITING PRINCIPLES AND 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. 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-VI**BCT06004T: PRINCIPLES AND PRACTICES OF INSURANCE****. 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

Insurance: Concept of Insurance, Need, Purpose, Principles of Insurance-Principle of Indemnity, Principle of Insurable Interest, Principle of Subrogation, Principle of Utmost Good Faith, Principle of Proximate Cause, Principle of Contribution. Reforms in Indian

Insurance Sector: meaning, need and its Implications

Section B

Legal Framework: Insurance Act 1938, LIC Act 1956, GIC Act 1972 and IRDA Act 1999

An overview of Insurance Industry: Types of Insurance–Life Insurance, Marine Insurance, Motor Vehicle Insurance, Health Insurance, Liability Insurance

Section C

Underwriting: Meaning, Purpose and Process of Underwriting

Reinsurance: Meaning, Features of reinsurance, difference between reinsurance and double insurance, Essentials of Reinsurance Programs as per IRDA.

Section D

Distribution Channels in Insurance: Role and Code of Conduct by IRDA for Agents, Direct Marketing, Banc assurance and Brokers

Insurance Specialists: Underwriters, Surveyors and Loss Assessors, Actuaries, Third Party Administrators

Suggested Readings:

1. Jyotsana and Bhatia, Nishwan, “Elements of Banking and Insurance”.
2. Emmet 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 McGrawHill
5. www.irda.org

Note: Latest edition of text books to be followed.

SEMESTER-VI

BCT06005T: BUSINESS ENVIRONMENT

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. The duration for exam will be 3 hours.

Section A

Theoretical Framework of Business Environment: Concepts, Significance and Nature of Business Environment; Type of Environment-internal, external, micro and macro environment; Competitive structure of industries; Techniques of Environmental Scanning and Monitoring.

Economic Systems: Different Economic systems and their characteristics (Capitalist System/Market Economy, Socialist System and Mixed Economy); India's Mixed Economy–Advantages and Disadvantages.

Economic Planning in India: History of Planning in India, Niti Aayog: Functions of Niti Aayog, Guiding Principles, Structure of Niti Aayog.

Section B

Monetary Policy of India: Concept and Meaning of Monetary Policy; Objectives of Monetary Policy; Techniques of Monetary Policy; Impact of Monetary Policy, RBI's Latest Monetary Policy; Reforms in the Indian Monetary Policy; Implications of Monetary Policy for Inclusive Growth.

Fiscal Policy of India: Concept and Meaning of Fiscal Policy; Objectives of Fiscal Policy, Techniques of Fiscal Policy, Merits and Shortcomings of Fiscal Policy of India, Fiscal Policy and Economic Development.

Section C

National Income: Meaning and Definition of National Income; Concepts of National Income; National Income Estimates in India; Methods of Measuring National Income; Major Features of National Income in India; Limitations in Estimation of National Income in India.

Inflation: Meaning of Inflation; Measures of Inflation; Demand-Pull vs. Cost-Push Inflation; Causes and Effects of Inflation.

Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 2019 with latest amendments.

Section D

Multinational Corporations: Meaning and Objectives of MNC's; Reasons for Growth of MNC's; Favorable Impact of MNC's; Criticism of MNC's.

Foreign Trade Policy: Objectives, Latest Foreign Trade Policy.

Foreign Exchange Management Act, 1999: Major Concepts; Important Provisions; Contravention of Provisions and Penalties.

SEMSTER-VI

Suggested Readings:

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

Note: Latest edition of text book may be used.

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

SEMESTER–VI

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
BCT07001T: FINANCIAL MARKET OPERATIONS

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. The duration for exam will be 3 hours.

Section A

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

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

Section B

Stock exchange: National Stock Exchange and over the Counter exchangers. Functionaries on Stock Exchanges: Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors.

Section C

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

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

Section D

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

Suggested Readings:

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

Note: Latest edition of text books to be followed.

SEMESTER-VII
BCT07002T: INTERNATIONAL TAXATION

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. The duration for exam will be 3 hours.

Section A

Principles of International Taxation: Basics of International Tax Structures, Model Tax Conventions (UN, US and OECD).

Non-Resident Taxation: Introduction – Important definitions – Charge of Income Tax – Residential Status and Scope of Total Income – Exempt Income of Non-resident – Presumptive Taxation for Non-residents – Capital Gains Taxation for Non-resident.

Section B

Transfer Pricing: Meaning and Definition Transfer Pricing Methods: Arms' Length Pricing Methods, Application of Arm's length Principle – Evolution of transfer pricing in India – Transfer Pricing Assessment. Comparable Uncontrolled Price Method (CUP), Resale Price Method, Cost-Plus Method, Transactional Net Margin Method (TNMM), Profit Split Method, how to choose an Appropriate Method, Role of an Advanced Pricing Agreement Associated Enterprises Permanent Establishment.

Section C

Taxation of E-Commerce Transactions: E-Commerce meaning – How is business translated through E-Commerce – E-Commerce: Global Scenario & India – Scenario – Taxation of E-Commerce – Relevant Provisions in the Income Tax Act, 1961.

Section D

International double taxation: Assignment rules of foreign income – Source Vs residence – methods to alleviate international tax duplication: Exemption – tax credit method bilateral tax treaty – multilateral tax treaty – OECD Model & United Nations Model – Tax Convention – International tax avoidance and evasion – Transfer pricing – Tax Heavens – Tax Treaty Shopping – Anti avoidance measures - India Law on double Tax Relief.

Suggested Readings:

1. Fundamentals of International Taxation by CA. Divakar Vijayasathya, Bharat Law House, Delhi, 2018
2. Guide to International Taxation (7Th Edition) by CA Kamal Garg, Bharat Law House Pvt Ltd.
3. Direct Tax Laws & International Taxation Summary, T N Manoharan and G R Hari, Snow White Publications Pvt Ltd, 2019
4. Cracker Direct Tax Laws & International Taxation, Ravi Chhawchharia, Taxmann Publications

Note: Latest edition of text books to be followed.

SEMESTER-VII
BCT07003T: BUSINESS TAX PROCEDURES AND MANAGEMENT

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. The duration for exam will be 3 hours.

Section A

Advance Payment of Tax and Collection and Recovery of Tax: Advance payment of Tax; Tax deduction/ collection at source: Provisions, documentation, returns and Certificates; Interest payable by assessee/ Government; Collection and recovery of Tax.

Administration and Return of Income: Income Tax authorities; Return of income.

Section B

Assessment and Appeals: Assessment, re-assessment and rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities.

Section C

Penalties and Prosecutions: Penalties and Prosecutions; Provisions relating to undisclosed income/ investment; Search, seizure and survey.

Section D

GAAR, Securities Transaction Tax, TAN and TIN: Transactions with persons located in notified jurisdictional area; General anti-avoidance rule (GAAR); Tax clearance certificate; Securities transaction tax; TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi. *Corporate Tax Planning*. Commercial Law House, Delhi.
2. Singhanian, Vinod K. and Singhanian, Monica. *Corporate Tax planning & Business Tax Procedures*. Taxmann Publications Pvt. Ltd., New Delhi.
3. Ahuja, Girish., and Gupta. Ravi. *Systematic Approach to Income Tax*. Bharat Law House. Delhi.
4. Bajpai. Om Shanker. *Search. Seizure and Survey*. Taxmann Publications Pvt. Ltd., New Delhi.

Note: Latest editions of text books to be followed.

SEMESTER-VII
BCT07004T: ENTREPRENEURSHIP DEVELOPMENT

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. The duration for exam will be 3 hours.

Section A

Entrepreneurship: Concept, Types, Characteristics, Classification, Nature and Functions, Entrepreneurship and its role in Economic Development.

Entrepreneur: Definition & Traits, Concept and Need of Intrapreneurship, Ethics and Social Responsibility of an Entrepreneur.

Section B

Entrepreneur Leadership: Risk taking, Decision Making and Business Planning, Innovation and Entrepreneurship, Entrepreneurial Behaviour and Motivation.

Entrepreneurial Development Programmes: Their Relevance and Achievements, Role of Government in organising such Programmes.

Section C

Small Business as a Seed Bed of Entrepreneurship: Concept of Business Venture, Micro, Small and Medium Enterprises, Process of setting up of an Enterprise: Initial Strategic Planning, Product and Marketing Scope, Legal and Tax Consideration, Risk analysis and Financial Considerations.

Entrepreneurial Support System: SIDBI, NIDC, NSIC, EDI Ahmadabad, NABARD, SFC's, NIMSME.

Section D

Finance Management in Current Operations and Expansion of Capital: Role of Small Business in the National Economy, National Policies for Small Business Development, Government and Non-Governmental Assistance. Contribution of Commercial Banks in Promoting and Servicing Small Business, Small Business and Modern Technology.

Suggested Readings:

1. Hisrich, Robert D and Peters, Michael P, "Entrepreneurship", Tata McGraw Hill, Delhi, 8th edition, 2014.
2. Chandra, Prasana, "Projects: Preparation, Appraisal, Budgeting and Implementation", New Delhi, Tata McGraw Hill, 8th edition, 2017.
3. Kenneth R., Van Voorthis, "Entrepreneurship and Small Business Management", 1979.
4. Hans Schollhammer and Arthur H. Kuriloff, "Entrepreneurship and Small Business Management", 1988.
5. Dhar, P.N. and Lydall H.F., "The Role of Small Enterprises in Indian Economic Development", 2011.
6. M Charatimath, Poornima, "Entrepreneurship Development & Small Business Enterprises", Pearson Education, Delhi.
7. Hall, B. Pricke; and Royce L. Brahamson, "Small Business Management", 2018.
8. Shiva and Singh M., "Entrepreneurship and Small Business", Himalaya Publishing House Pvt. Ltd., New Delhi, 2019.

Note: Latest edition of text books to be followed.

SEMESTER-VII
BCT07005T: E-COMMERCE

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. The duration for exam will be 3 hours.

Section A

Introduction to E-Commerce: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce.

Technology used in E-Commerce: The dynamics of World Wide Web and Internet (Meaning, Evolution and Features); Designing, building and launching E-commerce Website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).

Section B

Security and Encryption: Need and concepts, the E-commerce Security Environment: (dimension, definition and scope of e-security), Security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).

IT Act 2000 and Cyber Crimes: IT Act 2000: Definitions, Digital signature, electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crime.

Section C

E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Section D

On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (Amazon, Snapdeal, Alibaba, Flipkart etc).

Suggested Readings:

1. Reilly, Frank K. and Brown, Keith C., "Investment Analysis and Portfolio Management," Thomson–South Western, 2012
2. Chandra, P, "Investment Analysis and Portfolio Management," Tata Mc Graw Hills, 2017.
Fabozzi, Frank J, "Investment Management," Prentice Hall Publications, 2016.
3. Fischer, D.E. and Jordan, R.J. "Security Analysis and Portfolio Management," Pearson Education.

Note: Latest editions of text books to be followed.

SEMESTER- VII

BCT07006L: SEMINAR BASED ON INTERNSHIP

Credits: 2

Total Marks: 50

SEMESTER- VIII**BCT08001T: CUSTOM LAW****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. The duration for exam will be 3 hours.

Section A

Customs—Introduction of Custom Act 1962: Introduction, Objectives, Important Definitions, Modes of Custom Duty, Types of Custom Duty, Role of customs in international trade, organization of Customs in India, definitions of Assessable value, baggage, bill of entry, dutiable goods, foreign vessel, import manifest, prohibited goods, bill of lading, F.O.B., CIF, Letter of Credit and kinds duties.

Section B

Procedure for import of cargo by land, sea, air route and post, clearance procedure for home consumption, warehousing, ex-bond clearance; clearance procedure for import by post.

Baggage: Meaning of baggage, kinds of baggage, clearing of baggage, Baggage Rules and procedure for general passenger and tourist.

Section C

Export of goods, types of exports, procedure for export of cargo by land, sea, air route and by post. Computation of Customs value and customs duty.

Section D

Custom Authorities: Types of Custom Authorities, Powers of Custom Authorities, Duties of Custom Authorities.

Suggested Readings:

1. Goods and Services Tax (G, S. T) and Customs Duty, H.C. Mehrotra, V.P. Agarwal, Sahityabhawan, Agra
2. Goods and Services Tax and Custom Duty, Anoop Modi, Mahesh Gupta and Nilchil Gupta, SBPD Agra
3. GST And Customs Law, Anoop Modi, SBPD Agra

Note: Latest edition of text books to be followed.

SEMESTER- VIII

BCT08002T: CORPORATE TAX PLANNING AND MANAGEMENT

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. The duration for exam will be 3 hours.

Section A

Tax Planning, Tax Avoidance & Tax Evasion: Meaning, features and basic differences between tax planning, avoidance and evasion; various tools of tax evasion; Tax Management and its scope.

Corporate Tax: Residential status of a company, Computation of total income and tax liability of companies, Minimum alternate tax.

Deductions from Gross Total Income u/s 80 related to company assessee.

Section B

Tax deduction or collection at source, Advance payment of tax for company assesses.

Tax Planning for company assess with reference to location and type of business.

Tax Planning in relation to Forms of Organisation: Sole Proprietary; Partnership and Company form of Organisation from tax planning point of view.

Section C

Tax incentives to Newly Established Industrial Undertakings: In Special Economic Zones u/s 10 AA and for exporters. Tax planning in respect of Amalgamation or Demerger.

Tax Planning and Financial Management Decisions: Tax Planning relating to Capital structure decisions, Dividend Policy, Inter-Corporate Dividend and Bonus shares.

Section D

Tax Planning and Management Decisions: Own or Lease Decision, Make or Buy Decision, Sale of Asset used for Scientific Research, Decision relating to Repair, Replace, Renovation of an Asset, Shut-down or Continue Decision.

Taxability of Dividend from Company and investors point of view.

Avoidance of Double Taxation

Suggested Readings:

1. Ahuja Girish, "Systematic Approach to Income Tax", Bharat Law House, New Delhi
2. Gaur, Narang & Puri, "Corporate Tax Planning and Management", Kalyani Publishers, Ludhiana
3. Mehrotra H.C., "Income Tax Law & Practice", Sahitya Bhawan Publications, Agra

Note: Latest edition of text books to be followed.

SEMESTER- VIII

BCT08003T: RISK MANAGEMENT

Credits: 4-0-0

Total Marks: 100

Time: 3 Hours

Instructions for the Paper Setters:

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

Section A

Concept of Risk: Classification of Risks, Nature of Risks, Types of Risk, Including Strategic and Operational Risks, Business Risk, Financial Risk, Information Risk, Liquidity Risk.

Evaluation of Risk: Identification and Sources of Risk, Quantification of Risk and various methodologies. Impact of Business Risk, Identify and assess the impact upon the stake holder involved in Business Risk, Role of Risk Manager and Risk Committee in Risk identification process.

Section B

Risk Management: Concept of Risk Management, Objective and Process of Risk Management, Importance of Risk Management, Risk Management techniques.

Quantitative Analysis: Population and Sample Analysis, Bayesian analysis, Statistical inference and hypotheses testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics.

Section C

Risk Model: VAR, Stress Testing, Scenario Analysis, Country and Sovereign Risk Models and Management.

Credit Risk Measurement and Management: Understanding the component of credit risk, evaluating credit risk, Mitigating Credit risk, Qualitative and Quantitative techniques to manage risk, Credits coring models.

Section D

Risk associated with Corporate Governance: Evaluation of Risk Associated with Governance, Description and evaluation of framework for Board level consideration of risk, OECD Guidelines for Corporate Governance.

Enterprise Risk Management: Meaning, Nature, Scope and Techniques.

Operational Risk Management: Definition, Scope and Techniques.

Suggested Readings:

1. Rejda, G.E. and Mc Namara, M.J, “Principles of risk management and insurance”. Pearson Education India, 10th e, 2017.
2. Dorfman /Cather, “Introduction to Risk Management and Insurance”, Pearson Education India, 10th e, 2015.
3. Risk Management (CAIIB 2010) by IIBF (Indian Institute of Banking and Finance) Macmillan Publisher.

Note: Latest edition of text books to be followed.

SEMESTER- VIII
BCT08004T: INDIAN STOCK MARKET

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. The duration for exam will be 3 hours.

Section A

Stock Market: Meaning, Functions, Evolution, Features of Primary Market and Secondary Market (NSE& BSE)

Stock Exchange Indexes: Concept, Purpose, Methodology, Nifty 50 and Sensex.

Stock Trading: Order types and Margins, Costs involved in Trading.

Section B

Clearing and Settlement Process at National Stock Exchange (NSE).

Stock Market Instruments: Bonds, Debentures, Shares, Mutual Funds, Commodities, ADRs, GDRs.

Section C

Derivatives: Forward, Future, Call and Put Options

Stock Market Participants: Investors, Banks, Depositories and Depository Participants, SEBI, Brokers, Sub-brokers, Foreign Institutional Investors (FIIs), Portfolio Managers, Custodians, Share Transfer Agents, Merchant Bankers, Underwriters, Credit Rating Agencies.

Section D

Investment Philosophies: Concept, Purpose, Types, Developing a Philosophy

Risk: Concept, Types, Measuring Risk.

Mutual Funds: Meaning, Advantages, Structure and Classification

Suggested Readings:

1. Sharpe, William F., Gordon J. Alexander and Jeffrey V. Bailey, "Investments" Prentice Hall of India, New Delhi, 6th Edition.,2007.
2. Leeds Sanford, Reilly, Frank and Brown, Keith., "Investment Analysis and Portfolio Management", Cengage Learning Custom Publishing,11th Edition. 2018.
3. Richard Brealey and, Steward Myers, Franklin Allen and Mohanty Pitabas "Principles of Corporate Finance, McGraw-Hill 12thEdition
4. Avadhani, V A., "Investment Management" Himalaya Publishing House, 8thEdition.2019.
5. Websites: www.nseindia.com

Note: Latest edition of text books to be followed.

SEMESTER- VIII

BCT08005T: INTERNATIONAL BUSINESS

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. The duration for exam will be 3 hours.

Section A

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

International Business Environment: National and foreign environments and their components—economic, cultural and political—legal environments.

Section B

Global trading environment: recent trends in world trade in goods and services, Trends in India's foreign trade.

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

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

Section C

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

International Financial Environment: International financial system and institutions, foreign exchange markets and risk management,

Section D

Foreign investments: Types and flows, foreign investment in Indian perspective.

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

Suggested Readings:

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

Note: Latest edition of text books to be followed.