

2015  
-16

# Multani Mal Modi College, Patiala

Unit Planning B. Com



**BCom-I (Semester-I)****BC 101 -ਪੰਜਾਬੀਲਾਜ਼ਮੀ****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
ਭਾਗ-ਓ:ਕਥਾਰੰਗ, ਸੰਪਾ.ਵਰਿਆਮਸਿੰਘ ਸੰਧੂ ਅਤੇ ਡਾ.ਬਲਦੇਵ ਸਿੰਘਚੀਮਾ।
<b>TILLMST-II</b>
ਭਾਗ-ਅ: (1) ਨਿਬੰਧ-ਰਚਨਾ : ਸਮਾਜਕ, ਵਾਤਾਵਰਣ ਅਤੇ ਸਭਿਆਚਾਰਵਿਸ਼ੇ ਨਾਲ ਸਬੰਧਤ। (2) ਵਿਆਰਕਣ: (i)ਪੰਜਾਬੀ ਧੁਨੀ-ਵਿਉਂਤ, ਸਵਰ, ਵਿਅੰਜਨ, ਉਚਾਰਨਅੰਗ, ਉਚਾਰਨ ਸਥਾਨ ਤੇ ਉਚਾਰਨਵਿਧੀ ਅਨੁਸਾਰ ਧੁਨੀਆਂਦਾਵਰਗੀਕਰਣ। (ii) ਸ਼ਬਦ-ਸ਼ੇਣੀਆਂ ਅਤੇ ਰੂਪਾਂਤਰਨਾਂਵ, ਪੜਨਾਂਵ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ, ਕਿਰਿਆਵਿਸ਼ੇਸ਼ਣ, ਸੰਬੰਧਕ, ਯੋਜਕ, ਪ੍ਰਸ਼ਨ ਸੂਚਕ ਸ਼ਬਦ।
<b>TILLFINAL EXAM</b>
ਭਾਗ ਏ - ਭਾਗ -ਓ ਅਤੇ ਭਾਗ-ਅ ਦੇ ਵਿਆਕਰਨਵਾਲੇ ਭਾਗਵਿਚੋਂ ਸੰਖੇਪ ਉੱਤਰਾਂਵਾਲੇ ਪ੍ਰਸ਼ਨ। ਵਿਦਿਆਰਥੀ ਨੇ ਦੋਵਾਂਵਿਚੋਂਇੱਕਪ੍ਰਸ਼ਨਕਰਨਾਹੋਵੇਗਾ।

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>	
<p><b>ਭਾਗ-ੳ</b> (1). ਗੁਰਮੁਖੀਵਰਣਮਾਲਾ ਤੇ ਲੇਖਣ-ਪ੍ਰਬੰਧ (ੳ) ਅੱਖਰਸਿੱਖਿਆ:ਤਰਤੀਬਵਾਰ ਤੇ ਭੁਲਾਵੇਂ ਅੱਖਰ। (ਅ) ਅੱਖਰਬਣਤਰ:ਅੱਖਰ ਰੂਪ ਤੇ ਲੇਖਣ ਦੇ ਨਿਯਮ</p> <p>(2). ਗੁਰਮੁਖੀਅੱਖਰ ਤੇ ਪੰਜਾਬੀ ਧੁਨੀਆਂਦਾਪ੍ਰਬੰਧ</p> <p>(ੳ) ਸਵਰ ਤੇ ਵਿਅੰਜਨ:ਵਰਗੀਕਰਨ ਦੇ ਸਿਧਾਂਤ ਤੇ ਉਚਾਰਨ। (ਅ) ਸਵਰ ਸੂਚਕਅੱਖਰਾਂ ਤੇ ਧੁਨੀਆਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ। (ੲ) ਵਿਅੰਜਨ ਸੂਚਕਅੱਖਰਾਂ ਤੇ ਧੁਨੀਆਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ। (ਸ) ਲਗਾਂ-ਮਾਤਰਾਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ। (ਹ) ਲਗਾਖਰਾਂ ਦੀ ਪਛਾਣ।</p>	
<b>TILLMST-II</b>	
<p><b>ਭਾਗ- ਅ</b> (1). ਲਿਪੀ ਦੇ ਅੱਖਰਾਂ ਦੀ ਵਰਤੋਂ ਦੇ ਨਿਯਮ</p> <p>(ੳ) ਪੂਰੇ ਤੇ ਅੱਧੇ ਅੱਖਰਾਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ। (ਅ) ਸਵਰ ਸੂਚਕਅੱਖਰਾਂਦੀਪਛਾਣ ਤੇ ਵਰਤੋਂ। (ੲ) ਸਵਰ ਵਾਹਕਾਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ। (ਸ) ਮਾਤਰਾ ਤੇ ਸਵਰਵਾਹਕਾਂ ਦੀ ਸਾਂਝੀਵਰਤੋਂ। (ਹ) ਮਾਤਰਾ ਦੀ ਵਿਅੰਜਨ ਸੂਚਕਾਂਨਾਲਵਰਤੋਂ।</p>	
<b>TILLFINAL EXAM</b>	
<p>ਪੰਜਾਬੀਸ਼ਬਦਾਵਲੀਨਾਲਜਾਣਪਛਾਣ</p> <p>(ੳ) ਗਿਣਤੀ (ਅ) ਹਫ਼ਤੇ ਦੇ ਦਿਨ (ੲ) ਮਹੀਨਿਆਂ ਦੇ ਨਾਂ (ਸ) ਰੰਗਾਂ ਦੇ ਨਾਂ (ਹ) ਫਲਾਂ-ਸਬਜ਼ੀਆਂ ਦੇ ਨਾਂ (ਕ) ਪਸ਼ੂ-ਫਪੰਛੀਆਂ ਦੇ ਨਾਂ (ਖ) ਪੰਜਾਬੀਰਿਸ਼ਤਾ-ਨਾਤਾਪ੍ਰਬੰਧਦੀਸ਼ਬਦਾਵਲੀ (ਗ) ਘਰੇਲੂ ਵਸਤਾਂ ਦੀ ਸ਼ਬਦਾਵਲੀ</p>	

<b>Mode of Assessment</b>		
Sr. No.	Component	Weightage
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**Subject: BC:102 English (Communication Skills)**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
The judgement seat of Vikramaditya: Sister Nivedita The Selfish Giant: Oscar Wilde Engine Trouble: R.K.Narayan Preparing a Classified Advertisement.
<b>TILLMST-II</b>
The man who knows too much: Alexander Baron From poverty to independence: F.T.Miller J.C.Bose: Aldous Huxley Grammar and Vocabulary: Idioms, Abbreviation. The story of the Sea: William and Stella Nida Hardy and Ramanujan: C.P.Snow The Escape : Sisir K. Bose
<b>TILLFINAL EXAM</b>
Letter Writing Pacing an order, Cancelling an order, Complaints, Quotations, Resume Writing. Preparing Display Advertisement. Grammar: Antonyms and Synonyms.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**Subject: BC 103: FINANCIAL ACCOUNTING -I**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Accounting: Meaning, Scope and Importance, Branches of Accounting, Accounting Concepts and Conventions, Double Entry System, Preparation of Journal, Subsidiary Books including Cash Book, Ledger, Trial Balance, Preparation of Final Accounts of Sole Traders and Partnership Firms.
<b>TILLMST-II</b>
Bank Reconciliation Statement, Distinction between Capital and Revenue items, Depreciation Methods and Accounting including AS-6, Accounts of Non-Trading Concerns including Hospital and Educational Institutions. Accounts relating to Partnership: Admission,
<b>TILLFINAL EXAM</b>
Retirement and Death of a Partner, Dissolution of Partnership, Amalgamation of Firms, Sale of Firm to a Company, Gradual Realisation of Assets and Piece Meal Distribution.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**Subject: BC 104: BUSINESS LAWS - 1**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
LAW OF CONTRACT (1872): Nature of contract, Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; legality of object; Agreements declared void; Performance of Contract; Discharge of contract, Remedies for breach of contract. Special Contracts: Indemnity; Guarantee; Bailment and Pledge; Agency
<b>TILLMST-II</b>
SALES OF GOODS ACT 1930: Formation of contracts of sale; Goods and their classification, price; conditions, and warranties; Transfer of Property in Goods; Performance of the Contract of Sales; Unpaid Seller and his Rights, Sale by Auction; Hire Purchase Agreement. THE PATENTS ACT, 1970
<b>TILLFINAL EXAM</b>
: Introduction, Definitions, Kinds of Patents, Exclusive Marketing rights, Filing and Examination of Application, Opposition to Grant of Patent, Term of Patent, Right of Patentee, Restoration of Lapse Patent, Surrender, Revocation and Infringement of Patent, Regulatory Authorities and Panelities

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**Subject: BC 105: PRINCIPLES OF ECONOMICS – I**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Consumer behaviour: Utility approach , A brief outline of law of diminishing marginal utility and law of equi-marginal utility. Indifference curve approach: Consumer equilibrium, income, price and substitution effects. Law of demand, derivation of law of demand based on utility analysis and indifference curve analysis;
<b>TILLMST-II</b>
Elasticity of Demand Concept, Price elasticity of demand and its measurement.  Concept of Production Function, Breakeven Analysis, ProfitForecasting in short run. Law of Variable Proportions, Returns to scale, Internal and external economics and diseconomies.
<b>TILLFINAL EXAM</b>
Concept of Total, Average and Marginal Revenue and Elasticity of Demand. Isoquant technique and producer's equilibrium. Price determination under perfect competition, monopoly and monopolistic competition and oligopoly.

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<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**Subject: BC 106 : COMPUTER APPLICATIONS IN BUSINESS****Max Marks: 75****Maximum Time: 3 Hrs.****TILLMST-I**

Computer: Introduction, Functions and Classification of Computer, Overview of Software and Hardware, Input and Output devices, Computer Memory: RAM, ROM, Number System and its Inter Conversion Introduction to Operating System, DOS and WINDOWS, working with files and folder, Understanding the control panel, Opening and exiting Windows applications, Copying and moving information between windows and learning other basic functions of window 7.

**TILLMST-II**

Introduction to MS Word: Basic Features, Starting and exiting word, Creating Editing and Saving a Word document, Inserting Pictures and Symbols, Working with text, creating a Table, Formatting Documents, Previewing and Printing Documents. Introduction to MS Power Point: Power Point Basics, Creating and Saving, Presentations, Inserting Pictures and Graphics, Inserting slides from other Presentations, Slide Show View.

**TILLFINAL EXAM**

Introduction to MS Excel: Creating spread sheets by entering text formulas and numbers. Introduction to financial functions in Excel, Making Graphs in Excel, Sorting data in Excel, Conditional calculation using IF, IF... AND, if Or, Basic introduction to Internal and its applications: Search Engines and email.

**Mode of Assessment**

<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%



**Class – B.Com Part 1 (Semester-II)****Subject: 201: ਪੰਜਾਬੀਲਾਜ਼ਮੀ****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
<b>ਭਾਗ -</b> ਉਦਾਰਤਕਵਿਵੇਕ, ਸੰਪਾ। ਡਾ.ਰਾਜਿੰਦਰਪਾਲਸਿੰਘਬਰਾੜ, ਡਾ.ਜਗਤਾਰਸਿੰਘ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
<b>TILLMST-II</b>
<b>ਭਾਗ-ਅ-1 ਚਿੱਠੀ-ਪੱਤਰ</b> <b>2 ਵਿਆਰਕਣ:</b> (1) ਸ਼ਬਦ-ਬਣਤਰ ਅਤੇ ਸ਼ਬਦਰਚਨਾ:ਪਰਿਭਾਸ਼ਾ, ਮੁੱਢਲੇ ਸੰਕਲਪ, ਮੂਲ ਰੂਪ, ਅਗੇਤਰ, ਪਛੇਤਰ, ਵਿਉਤਪਤ ਰੂਪ ਅਤੇ ਰੂਪਾਂਤਰੀ ਰੂਪ। (2) (ਜਜ) ਭਾਸ਼ਾਵੰਨਗੀਆ:ਭਾਸ਼ਾਦਾਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪ-ਭਾਸ਼ਾਦਾਅੰਤਰ ਅਤੇ ਅੰਤਰ-ਸਬੰਧ, ਪੰਜਾਬੀ ਉਪ-ਭਾਸ਼ਾਵਾਂ ਤੇ ਪਛਾਣਚਿੰਨ੍ਹ।
<b>TILLFINAL EXAM</b>
<b>ਭਾਗ ਈ:</b> ਉਪਰੋਕਤਸਿਲੇਬਸ ਤੇ ਅਧਾਰਤ ਸੰਖੇਪ ਉੱਤਰਾਂਵਾਲੇ

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**Subject: 201(A): PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>	
<p><b>ਭਾਗ-ੳ</b></p> <p>(1). ਸ਼ਬਦਪ੍ਰਬੰਧ:ਸ਼ਬਦਜੋੜਾਂ ਦੀ ਵਰਤੋਂ</p> <p>(ੳ) ਦੋ ਅੱਖਰੀਸ਼ਬਦਾਂ ਦੇ ਸ਼ਬਦ-ਜੋੜ                      (ਅ) ਤਿੰਨਅੱਖਰੀਸ਼ਬਦਾਂ ਦੇ ਸ਼ਬਦ-ਜੋੜ                      (ੲ) ਬਹੁ ਅੱਖਰੀਸ਼ਬਦਾਂ ਦੇ ਸ਼ਬਦ-ਜੋੜ</p> <p>(2). ਸ਼ਬਦਾਂਦੀਆਂ ਸ਼ਰੇਣੀਆਂ ਤੇ ਵਿਆਕਰਨਕਵਰਗਾਂਦੀਪਛਾਣ</p>	
<b>TILLMST-II</b>	
<p>(ੳ) ਸ਼ਬਦਾਂਦੀਆਂ ਸ਼ਰੇਣੀਆਂਦਾਸਿਧਾਂਤ, ਪਛਾਣ ਤੇ ਵਰਤੋਂ (ਠਾਂਵ, ਪੜਨਾਂਵ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ, ਕਿਰਿਆਵਿਸ਼ੇਸ਼ਣ ਆਦਿ) (ਅ) ਵਿਆਕਰਨਕਵਰਗਾਂਦੀਪਛਾਣ ਤੇ ਵਰਤੋਂ (ਲਿੰਗ, ਵਚਨ, ਪੁਰਖ, ਕਾਲਆਦਿ)</p> <p>(1). ਸ਼ਬਦਬਣਤਰਾਂ ਤੇ ਵਿਆਕਰਨਕਇਕਾਈਆਂਦਾਸਿਧਾਂਤ ਤੇ ਵਰਤੋਂ                      (ੳ) ਪੰਜਾਬੀਸ਼ਬਦਬਣਤਰਾਂਦਾਸਿਧਾਂਤ, ਪਛਾਣ ਤੇ ਵਰਤੋਂ (ਅਗੇਤਰ, ਪਿਛੇਤਰ, ਸਮਾਸ, ਦੁਹਰਕਤੀ)</p>	
<b>TILLFINAL EXAM</b>	
<p>(ਅ) ਵਿਆਕਰਨਕਇਕਾਈਆਂਦਾਸਿਧਾਂਤ, ਪਛਾਣ ਤੇ ਵਰਤੋਂ (ਵਾਕੰਸ਼, ਉਪ-ਵਾਕ ਤੇ ਵਾਕ)                      (ੲ) ਸ਼ਬਦਾਂਦਾਵਿਆਕਰਨਕ ਮੇਲ:ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ                      (2). ਵਿਸ਼ਰਾਮਚਿੰਨ੍ਹਾਂਦੀਪਛਾਣ ਤੇ ਵਰਤੋਂ</p>	

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
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**Subject: BC 202: ENGLISH (COMMUNICATION SKILLS)**

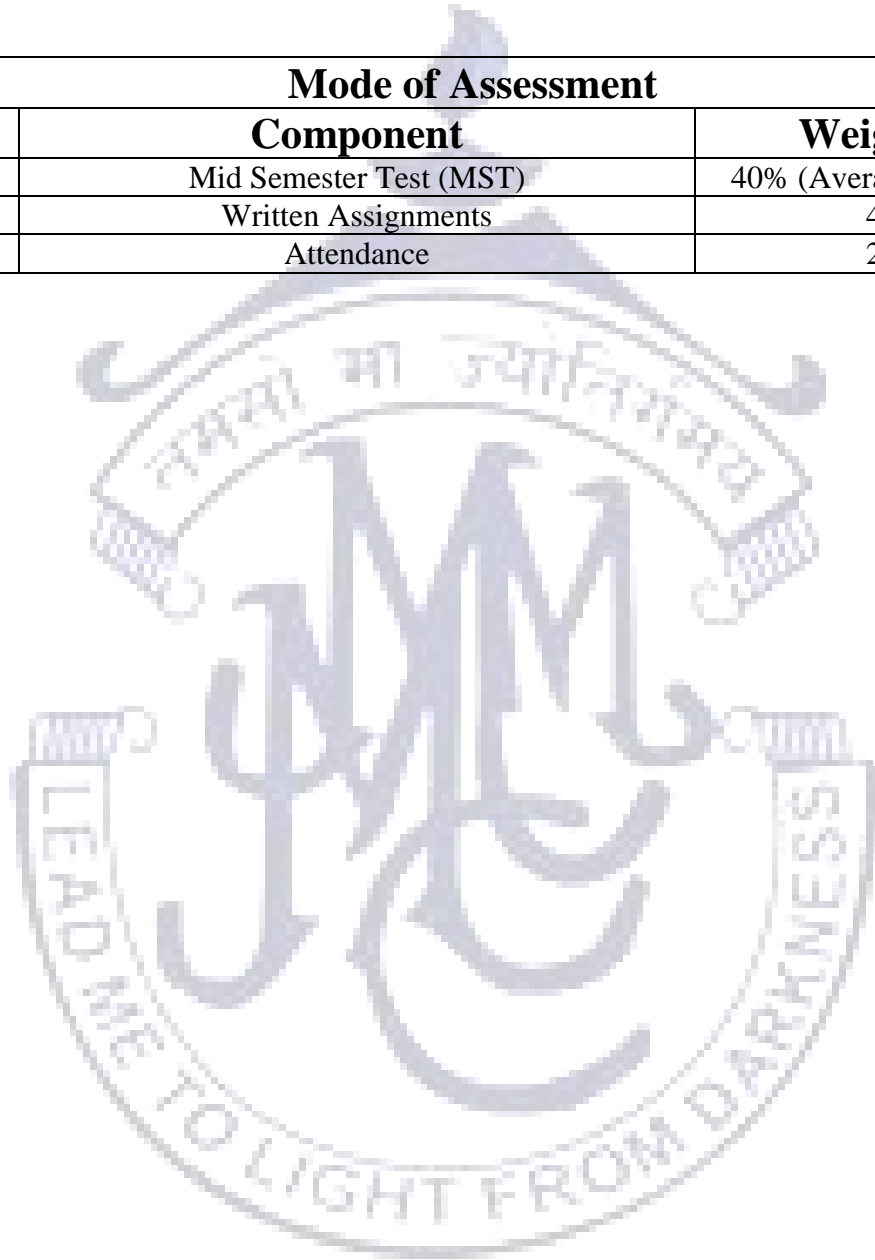
**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
<p><b>A Thing of Beauty (Poetry Anthology)</b> (My Mind To Me A Kingdom Is : Sir Edward Dyer)</p> <ul style="list-style-type: none"> <li>• The Village Preacher : Oliver Goldsmith</li> <li>• On The Receipt Of My Mother's Picture Out Of Norfolk</li> <li>• William Cowper</li> <li>• After Blenheim</li> <li>• Robert Southey</li> <li>• A Thing Of Beauty John Keats</li> </ul>
<b>TILLMST-II</b>
<ul style="list-style-type: none"> <li>• TILLMST-II</li> <li>• Ring Out, Wild Bells</li> <li>• Alfred Lord Tennyson</li> <li>• The Man He Killed</li> <li>• Thomas Hardy</li> <li>• A Blind Child</li> <li>• W.H. Davies</li> </ul> <p>Report Writing:</p> <ul style="list-style-type: none"> <li>• Current trends</li> <li>• Event</li> <li>• Business Reports</li> </ul>
<b>TILLFINAL EXAM</b>
<p><b>Language Usage</b></p> <p>a) Use of tenses b) Use of verbs c) Use of relative clauses &amp; connectives d) Use of articles e) Use of Preposition &amp; Conjunction</p> <p>The Goat Paths James Stephens Inexpensive Progress John Betjeman Who's Who W.H.Auden The Bird Sanctuary Sarojini Naidu Shaper Shaped Harindranath Chattopadhyaya</p> <p><b>Acquiring Business Skills</b> The topics are : a) Leadership</p>

- b) Time Management
  - c) Goal-Oriented Tasks
  - d) Stress Busters
  - e) Risk Initiative
- Setting New Benchmarks  
 Words Commonly misspelled  
 Proverbs

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
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3	Attendance	20%



Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
e Accounting: its meaning, Features, Limitations and Advanatges, Advantages of Manual Accounting versus Computerised Accounting: Fundamental aspects, Modules and Auditing of Computerised Accounting: Development of Computerised Accounting system, Computer Programmes for Accounting, Methods of System Development, BRS in Computerised Sysytem
<b>TILLMST-II</b>
<b>Financial Accounting Package</b> - Tally. ERP 9.0: Introduction of Tally.ERP 9.0, Phases of Implementation, configuring Tally, <b>Accounts Management (using TALLY.ERP 9.0 Software Package)</b> : Accounts Masters including creating and altering vouchers, Accounts Transactions and preparing and printing Trial Balance and Final Accounts and Bank
<b>TILLFINAL EXAM</b>
Reconciliation Statement and other Accounts Reports. Preparation and Compilation of Complete Balance Sheet of any Industries/ Organization/Firm as a project report.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**Subject: BC 204: BUSINESS LAWS – II**

Max Marks: 75

Maximum Time: 3 Hrs.

**TILLMST-I**

**Financial Accounting Package - Tally. ERP 9.0:** Introduction of Tally.ERP 9.0, Phases of Implementation, configuring Tally, **Accounts Management (using TALLY.ERP 9.0 Software Package)** :Accounts Masters including creating and altering vouchers, Accounts Transactions and preparing and printing Trial Balance and Final Accounts and Bank Reconciliation Statement and other Accounts Reports. Preparation and Compilation of Complete Balance Sheet of any Industries/ Organization/Firm as a project report.

**TILLMST-II**

Negotiable Instrument Act 1881: Definition of negotiable instruments, Features; Promissory Note: Bill of Exchange and Cheque; Holder and Holder in the Due Course; Crossing of a cheque, Types of Crossing; Negotiation; Dishonour and discharge of negotiable instrument. The Information Technology Act 2008, Objectives, Regulatory Authorities and Penalties, Cyber Crime-Technical Aspects, Fraud Prevention. Types of Crossing; Negotiation; Dishonour and discharge of negotiable instrument. The Information Technology Act 2008, Objectives, Regulatory Authorities and Penalties, Cyber Crime-Technical Aspects, Fraud Prevention.

**TILLFINAL EXAM**

The Consumer Protection Act 1986: Salient features, Grievance redressal machinery. Environment Protection Act 1986: Objectives and Scope of the act, Regulatory Authorities, Environment Pollution- Offences and Penalties; The Right to Information Act 2005 - Definitions, Right to Information and Obligations of Public Authorities, The Central and State Information Commission, Powers and Functions of the Information Commissions, Appeal and Penalties.

**Mode of Assessment**

<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**Subject: BC 205: PRINCIPLES OF ECONOMICS – II****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Introduction to Macro Economics and its importance, National Income: Concepts, Methods and problems of measurement particularly in underdeveloped countries. Classical theory of Employment and Say's Law of Market, Keynesian Theory of Income, Output and Employment.
<b>TILLMST-II</b>
Consumption function: Average and marginal propensity to consume, Psychological law of consumption.
<b>TILLFINAL EXAM</b>
Multiplier: Concept, Operation and Limitations; Investment Function: Concept, Operation and Limitations and Marginal Efficiency of Capital; Inflation: Meaning, Types, Causes & Effects. Trade cycles: Meaning & phases.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**Subject: BC 206: BUSINESS STATISTICS**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Introduction to Statistics- Definition, Importance and Limitations, Functions and scope Measures of Central Tendency: Mean, Median, Mode. Measures of dispersion: Range, Quartile deviation, Mean deviation and Standard deviation. Analysis of Time Series: Causes of variations in time series multiplicative models; Determination of trends, Moving averages method and method of least squares (including linear, second degree, parabolic and exponential trends); Computation of seasonal-indices by simple averages, ratio-trend, ratio-to-moving average, and link relative methods.
<b>TILLMST-II</b>
Index numbers: Need, definition and limitations of Index numbers – simple and weighted index numbers – Laspyer’s, Paasche’s and Fisher Index numbers, Criterion of ideal index numbers, problems involved in the construction of index numbers. Correlation: Meaning, types and measurement of correlation (Karl Pearson's methods and Spearman's rank correlation). Regression: Meaning, Regression Equation of X on Y and Y on X. Forecasting Methods: Forecasting Concept, types and importance; General approach to forecasting; Methods of forecasting; Forecasting demand; Industry Vs. Company sales forecasts; Factors affecting company sales
<b>TILLFINAL EXAM</b>
Regression: Meaning, Regression Equation of X on Y and Y on X. Forecasting Methods: Forecasting Concept, types and importance; General approach to forecasting; Methods of forecasting; Forecasting demand; Industry Vs. Company sales forecasts; Factors affecting company sales

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%



**BCom-II(SEMESTER-3rd)****Subject: BC 301: ਪੰਜਾਬੀਲਾਜ਼ਮੀ**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
ਨਾਵਲ: ਇਕਮਿਆਨ ਦੇ ਤਲਵਾਰਾਂ, ਨਾਨਕਸਿੰਘ
<b>TILLMST-II</b>
ਅ-1 ਦਫ਼ਤਰੀਚਿੱਠੀਪੱਤਰ ਅ-2 ਵਿਆਕਰਣ: (i) ਮੂਲ ਵਿਆਕਰਨਕਇਕਾਈਆਂਦੀਪਛਾਣ ਤੇ ਸਥਾਪਤੀ (ii) ਵਾਕਬਣਤਰ ਅਤੇ ਵਾਕਚਨਾ (iii) ਉਪਵਾਕਬਣਤਰ : ਪਛਾਣ ਤੇ ਕਾਰਜ
<b>TILLFINAL EXAM</b>
ਭਾਗ ਓ ਅਤੇ ਅ ਦੇ ਵਿਆਕਰਣਵਾਲੇ ਭਾਗਵਿਚੋਂ ਸੰਖੇਪ ਉਤਰਾਂਵਾਲੇ ਪ੍ਰਸ਼ਨ।

<b>Mode of Assessment</b>		
Sr. No.	Component	Weightage
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**Subject: BC 301-A: PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
ਪਾਠਕ੍ਰਮ ਅਤੇ ਪ੍ਰਸ਼ਨ-ਪੱਤਰ ਦੀ ਰੂਪ-ਰੇਖਾਨਿਰਧਾਰਤ ਪੁਸਤਕ:ਪੰਜਾਬੀਦੀਪਾਠ ਪੁਸਤਕ, ਬਲਦੇਵ ਸਿੰਘਚੀਮਾ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ (ਇਸ ਪੁਸਤਕ ਵਿਚੋਂਭਾਗਪਹਿਲਾ:ਪੰਜਾਬੀ ਸਾਹਿਤਵਾਲਾਭਾਗਇਸ ਸਮੈਸਟਰ ਦੇ ਸਿਲੇਬਸ ਵਜੋਂਪੜ੍ਹਿਆਜਾਣਾ ਹੈ।
<b>TILLMST-II</b>
ਭਾਗ-ਓਕਵਿਤਾ ਭਾਗ- ਅ ਅ-1 ਕਹਾਣੀ
<b>TILLFINAL EXAM</b>
ਅ-2 ਨਾਟਕ ਭਾਗ-ਇਉਪਰੋਕਤਪਾਠਕ੍ਰਮ ਤੇ ਆਧਾਰਤ ਸੰਖੇਪ ਉੱਤਰਾਂਵਾਲੇ ਪ੍ਰਸ਼ਨ.

<b>Mode of Assessment</b>		
Sr. No.	Component	Weightage
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**Subject: BC 302: English (Communication Skills)**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>	
Ch. 1 A Cup of Tea by Katherine Mansfield	
Ch. 3 The Open Window by H.H.Munro	
Ch. 4 A Work of Art by Anton Chekhov	
Ch. 5 Some Words with a Mummy by Edgar Allan Poe	
Ch. 6 The Gift of the Magi by O.Henry	
Direct and Indirect Speech	
<b>TILLMST-II</b>	
Ch. 7 The Ant and the Grasshopper by W.Somerset Maugham	
Ch. 8 The Gateman's Gift by R.K.Narayan	
Ch. 9 How Much Land does a Man Need? by Leo Tolstoy	
Paragraph Writing	
Correction of Sentences	
<b>TILLFINAL EXAM</b>	
Ch. 10 The Apple by H.G.Wells	
Ch. 13 The Reaping Race by Liam O' Flaherty	
Transformation of Sentences	
Letter-Writing	
Ch. 16 The Necklace by Guv De Maupassant	
Formation of Noun, Verbs, Adjectives of given words and their illustrative use in sentences	
Revision	

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**Subject: BC 303: Principles of Business Management -I**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Introduction: Concept, nature, process and significance of management; Managerial roles (Mintzberg); an overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches.
<b>TILLMST-II</b>
Planning: Concept, process and types; Decision making: Concept and process; Bounded rationally.  Management by objectives; corporate planning; Environment analysis and diagnosis; Strategy formulation.
<b>TILLFINAL EXAM</b>
Organising: Concept, nature, process and significance; Authority and responsibility relationships; Centralisation and decentralization; Departmentation; Organization structure : Forms and contingency factors.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**Subject: BC 304: Corporate Accounting -I****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Issue, forfeiture and re-issue of shares; Redemption of preference shares; Issue and redemption of debentures; Issue of bonus shares and right shares; Underwriting of shares and debentures;
<b>TILLMST-II</b>
Accounts of underwriters. Final Accounts including computation of managerial remuneration and disposal of profit; Profit prior to and after incorporation
<b>TILLFINAL EXAM</b>
consolidated balance sheet of holding companies with one subsidiary only, AS-21.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 305: Company Law**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Company : Meaning, features, types, promotion and registration; Preliminary contracts; Memorandum of Association
<b>TILLMST-II</b>
; Articles of Association; Prospectus; Shares & Share Capital. Directors; Borrowing Powers (including debentures);
<b>TILLFINAL EXAM</b>
Members; Meetings (including Board Meetings); Majority Powers and Minority Rights; Winding-up of the company.

<b>Mode of Assessment</b>		
Sr. No.	Component	Weightage
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC306: Income Tax Law –I**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Definitions, Distinction between Capital and Revenue; Basis of charge; Incidence of tax, Exempted incomes; Computation of Income from salaries and house property,
<b>TILLMST-II</b>
Agriculture Income & its tax treatment.  Profit and gains from business and profession, Capital gains, Income from other sources
<b>TILLFINAL EXAM</b>
Depreciation, carry forward and set off of losses, Income of other persons to be included in assessee's total income.

<b>Mode of Assessment</b>		
Sr. No.	Component	Weightage
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC307: Business Mathematics****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Matrices and Determinants: Definition of a matrix; Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants upto third order; Adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; Solution of a system of linear equations having unique solution and involving not more than three variables.
<b>TILLMST-II</b>
Compound Interest and Annuities: Certain different types of interest rates; Concept of present value and amount of a sum; Type of annuities; Present value and amount of an annuity, including the case continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds. Linear Programming -Formulation of LPP; Graphical method of solution; Problems relating to two variables including the case of mixed constraints;
<b>TILLFINAL EXAM</b>
Cases having no solution; multiple solutions, unbounded solution and redundant constraints. Simplex Method - Solution of problems upto three variables, including cases of mixed constraints; Duality; Transportation Problem and Assignment Problem.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%



**BCom-II(SEMESTER-4<sup>th</sup> )****BC 401 - ਪੰਜਾਬੀਲਾਜ਼ਮੀ**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
ਪਾਠਕ੍ਰਮ ਅਤੇ ਪ੍ਰਸ਼ਨ-ਪੱਤਰ ਦੀ ਰੂਪ-ਰੇਖਾ ਭਾਗ-ਓਕਵਿਤਾ ਦੀ ਪੁਸਤਕ ਸੰਪਾਦਿਤਕੀਤੀਜਾਵੇਗੀ
<b>TILLMST-II</b>
ਭਾਗ-ਅ ਅ-1 ਅਖਬਾਰੀਰਿਪੋਰਟਤਿਆਰਕਰਨਾ ਅ-2 ਵਿਆਕਰਣ 1) ਗੁਰਮੁਖੀਲਿਪੀਦਾਇਤਿਹਾਸ
<b>TILLFINAL EXAM</b>
2) ਗੁਰਮੁਖੀਲਿਪੀਦੀਆਂਵਿਸ਼ੇਸ਼ਤਾਵਾਂ 3) ਪੰਜਾਬੀਸ਼ਬਦਜੋੜਾਂ ਦੇ ਨਿਯਮ

<b>Mode of Assessment</b>		
Sr. No.	Component	Weightage
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 401-A: PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)****(Special paper in lieu of Punjabi Compulsory)****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
<p>ਪਾਠਕ੍ਰਮ ਅਤੇ ਪ੍ਰਸ਼ਨ-ਪੱਤਰ ਦੀ ਰੂਪ-ਰੇਖਾਨਿਰਧਾਰਤ</p> <p>ਪੁਸਤਕ: ਪੰਜਾਬੀ ਦੀ ਪਾਠ ਪੁਸਤਕ, ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ (ਇਸ ਪੁਸਤਕ ਵਿਚੋਂ ਭਾਗ ਦੂਜਾ: ਸਭਿਆਚਾਰ ਅਤੇ ਲੋਕਧਾਰਾ, ਭਾਗਤੀਜਾ: ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਾਲੇ ਭਾਗਾਂ ਨੂੰ ਸਿਲੇਬਸ ਵਜੋਂ ਪੜ੍ਹਿਆ ਜਾਣਾ ਹੈ।</p> <p>ਭਾਗ-ੳ ਸਭਿਆਚਾਰ ਅਤੇ ਲੋਕਧਾਰਾ</p>
<b>TILLMST-II</b>
<p>ਭਾਗ- ਅ</p> <p>ਅ-1 ਪੰਜਾਬੀ ਭਾਸ਼ਾ</p> <p>ਅ-2 ਪੈਰਾਰਚਨਾ</p>
<b>TILLFINAL EXAM</b>
ਭਾਗ-ੲ ਉਪਰੋਕਤ ਪਾਠਕ੍ਰਮ ਤੋਂ ਆਧਾਰਤ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ।

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 402: English (Communication Skills)**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>	
Ch. 1 The Rising of the Moon by Lady Gregory	
Ch. 2 The Proposal by Anton Tchekov	
Ch. 3 The New Hangman by Laurence Housman	
Use of Active and Passive	
Report Writing	
Speech Writing	
Developing Interview Skills	
Figurative Expressions	
<b>TILLMST-II</b>	
Ch. 4 Riders to the Sea J.M.Synge	
Ch. 5 Lithuania by Rupert Brooke	
Comparing an Event	
Preparing News for the Given Situation	
Dialogue Writing for a given Situation	
Use of Conditionals	
Figurative Expressions	
Comprehension	
<b>TILLFINAL EXAM</b>	
Ch.6 Mother's Day by J.B.Priestley	
T.V. Radio and Internet	
Use of Question Tags and Short Answers	

<b>Mode of Assessment</b>		
Sr. No.	Component	Weightage
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 403: Principles of Business Management -II****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Motivating and leading people at Work: Motivation, Concept, Theories: Maslow, Herzberg, McGregor and Ouchi; Financial and non-financial incentives.
<b>TILLMST-II</b>
Leadership: Concept and leadership styles, Leadership theories (Tannenbaum and Schmidt), Likert's System Management; Communication: Nature, process, networks and barriers, Effective communication.  Management of Change: Concept, nature and process of planned change; Resistance to change;
<b>TILLFINAL EXAM</b>
Emerging horizons of management in changing environment; Knowledge management, Time management and Stress management.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

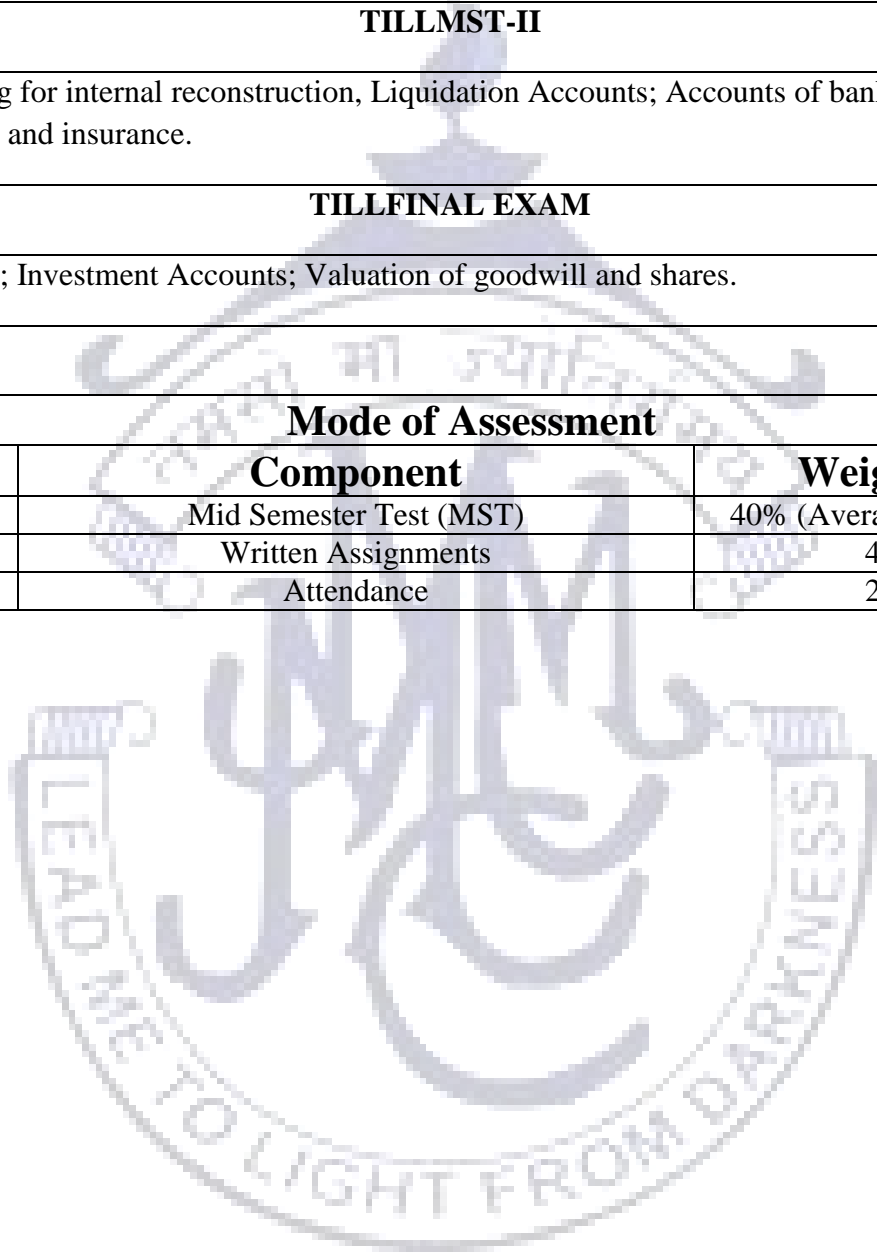
**BC 404: Corporate Accounting –II**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Amalgamation, absorption, merger and reconstruction, Accounting for amalgamation of companies as per Indian Accounting Standard 14;
<b>TILLMST-II</b>
Accounting for internal reconstruction, Liquidation Accounts; Accounts of banking companies and insurance.
<b>TILLFINAL EXAM</b>
companies; Investment Accounts; Valuation of goodwill and shares.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%



**BC 405: Auditing Practices**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Definition and Objectives of Auditing; Major Influences in the field of Auditing; Classes of Audit, Internal Check and Internal Audit;
<b>TILLMST-II</b>
Distinction between Audit and Investigation; Statements on Standard Auditing Practices (Brief Introduction only).Company Auditors: Appointment, Removal, Rights, Duties, and Liabilities; Auditor's Report.
<b>TILLFINAL EXAM</b>
Auditing in Computerised environment, professional Ethics and Regulations

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC406: Income Tax Law –II**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Deductions out of gross total income, Computation of total income in regard to income of individuals.
<b>TILLMST-II</b>
HUF, Partnership firm & Companies. Advance Payment of Tax; Deduction of tax at source; Income tax authorities and administration of the act,
<b>TILLFINAL EXAM</b>
Assessment procedure, Appeals, Refunds and Penalties.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC407: Business Environment****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Business Environment: Concept, importance and components, Internal and external environment, Changing dimensions of business environment, Economic Trends (An overview): National income, saving and investment, Industrial growth since 1950s, Recent trends in prices
<b>TILLMST-II</b>
. Indian Planning: Basic strategy of Indian planning, Current five year plan : objectives and basic framework, Resource allocation in five year plans; Achievements and failures of Indian planning.  Economic Environment - Elements of economic environment, Economic Systems: Capitalism, Socialism and Mixed Economy; Role of Government: Growth and performance of public and private sector; Monetary and fiscal policy;
<b>TILLFINAL EXAM</b>
New economic policy and its impact on Indian economy. Socio-cultural Environment: Social responsibility of business, Business ethics. Functions of WTO, IMF & World Bank.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%



**BCom-III (SEMESTER-5<sup>th</sup>)****Subject: BC 501: ਪੰਜਾਬੀਲਾਜ਼ਮੀ**

Max Marks: 50

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>		
ਹਾਣੀ (ਨਾਵਲ), ਜਸਵੰਤਸਿੰਘ ਕੰਵਲ।		
<b>TILLMST-II</b>		
ਲੇਖਰਚਨਾ	(ਵਿਦਿਅਕਅਤੇਸਭਿਆਚਾਰਕਵਿਸ਼ਿਆਂਬਾਰੇ	500 ਸ਼ਬਦਾਂਦੀ )
<b>TILLFINAL EXAM</b>		
ਵਿਆਕਰਨ (ੳ) ਨਾਉਂਵਾਕੰਸ਼ : ਪਰਿਭਾਸ਼ਾ , ਬਣਤਰਅਤੇਪ੍ਰਕਾਰ (ਅ) ਕਿਰਿਆਵਾਕੰਸ਼ : ਪਰਿਭਾਸ਼ਾ , ਬਣਤਰਅਤੇਪ੍ਰਕਾਰ		

<b>Mode of Assessment</b>		
Sr. No.	Component	Weightage
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

## BC 501-A: Punjab History and Culture (1849-1970) (Special paper in lieu of Punjabi Compulsory)

Max Marks: 50

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
1. The early British administration, 1849-53. 2. British policies towards agriculture, industry, trade and commerce.
<b>TILLMST-II</b>
3. Spread of Modern Education in the Punjab. 4. Socio-Religious reform Movements: Arya Samaj, Singh Sabha and Ahmadiyahs.
<b>TILLFINAL EXAM</b>
5. Growth of political consciousness in the Punjab upto 1907.

<b>Mode of Assessment</b>		
Sr. No.	Component	Weightage
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 502: MANAGEMENT ACCOUNTING-I**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting. Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis.
<b>TILLMST-II</b>
Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements. Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.  Comparative Statements, Common size statements, and Trend analysis. Ratio analysis : Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios;
<b>TILLFINAL EXAM</b>
Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 503: COST ACCOUNTING-I****Max Marks: 75****Maximum Time: 3 Hrs.****TILLMST-I**

Cost Accounting : Meaning and definition, limitations of financial accounting, Development of Cost Accounting, Functions, Objectives, Advantages and Limitations of Cost Accounting, Importance of Cost Accounting to Business Concern. Relationship between Cost Accounting, Financial Accounting, and Management Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. Cost concepts and classification; Preparation of cost sheet; Role of Cost Accountant in an organization; Concept of Cost Audit.

**TILLMST-II**

Accounting for Material : Concept, objectives and techniques of Material Control, Accounting and Control of Purchase, Storage and Issue of Materials; Methods of pricing material issues: FIFO, LIFO, HIFO, NIFO, simple average, weighted average method, replacement cost method, standard method, base stock method; Treatment of Material Losses.

**TILLFINAL EXAM**

Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment; Time and piece rates; Essentials of a good wage plan, Incentive schemes: Taylor's differential piece rate system, Halsey plan, Rowan Plan; Fringe benefits. Accounting for Overheads: Definition, Classification of Overheads: element-wise, Functional and behavioural; Need for classifying into fixed and variable; various types of overheads; Allocation and Apportionment of overheads; Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment; Treatment of special items of overheads like interest, depreciation, packing expenses, carriage expenses, machinery erection, tools, R&D, advertisement, bad debts etc .

**Mode of Assessment**

<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 504: FINANCIAL MANAGEMENT –I****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Financial Management : Nature, scope of Finance function; Financial goals; Profit vs. wealth maximization; Finance functions; investment, financing, and dividend decisions; Role of Financial Manager in an organization. Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity; Risk-return relationship. Capital Budgeting: Nature, Purpose,
<b>TILLMST-II</b>
Objectives and Process of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, NPV and IRR comparison, profitability index, Discounted Payback Period; Ranking of competing projects; Ranking of projects with unequal lives; Capital Rationing.  Sources of Finance: Different sources of finance; long term and short term sources. Cost of Capital : concept, significance of cost of capital, specific and weighted average cost of capital; Calculating cost of debt, preference shares, equity capital and retained earnings; and Combined (weighted) cost of capital.
<b>TILLFINAL EXAM</b>
Capital Structure : Capital Structure decisions: Capital structure patterns, Determinants of Capital structure, Designing optimum capital structure, Constraints, Capital structure theories: Net Income approach, Net operating income approach, Traditional approach, and MM approach.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Central Excise: Nature and Scope of Central Excise; Important terms and definitions under the Central Excise Act; Basis of Excise Duty: Specific Duty, Advalorem duty, levy of slabs, compounded duty. Kinds of Excise Duty: Basic, additional duty of excise, special duty. Organisation of Central Excise in India: administrative and operational authorities; Regulatory framework of Central Excise Act 1985.
<b>TILLMST-II</b>
General procedures of Central Excise; Clearance and excisable goods, Concession to small scale industry under Central Excise Act; CENVAT  Customs: Role of Customs in international trade; Important terms and definitions under the Customs Act 1962; Organisation of customs in India, Regulatory framework-overview of the Custom Act 1962. Levy Custom Duty and who is liable to discharge Liability. Kinds of duties, and provisions regarding notified and specified goods-free import and restricted import; type of import cargo, import of personal baggage, import of stores.  ..
<b>TILLFINAL EXAM</b>
Clearance Procedure: For home consumption, for warehousing, for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Exports against licensing; Types of export; Export of Cargo, export of baggage; Export cargo by land, sea and air routes; Duty Drawback : meaning, scheme, procedure and documentation

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 506: FUNDAMENTALS OF ENTREPRENEURSHIP****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Introduction : The Entrepreneur; Definition; Emergence of Entrepreneurial Class; Theories of Entrepreneurship; Role of Socioeconomic environment; Characteristics of Entrepreneur; Leadership; Risk taking; Decision-making and Business Planning. Promotion of a Venture: Opportunities analysis;
<b>TILLMST-II</b>
External environment analysis Economic, Social and Technological; Competitive Factors: Legal requirements for establishment of a new unit.  Various Sources of funds for an entrepreneur. Entrepreneurial Behaviour : Innovation and Entrepreneur; Entrepreneurial Behaviour and Psycho-Theories, Social responsibility.
<b>TILLFINAL EXAM</b>
Entrepreneurial Development programmes (EDP): role, relevance and achievements; Role of government in organizing EDPs; Critical evaluation. Role of an Entrepreneur in economic growth: generation of employment opportunities, Role in export promotion and import substitution. Note: To Provide Practical exposure to the students, colleges are advised to arrange lectures from successful entrepreneurs from industry.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 510 : ESSENTIALS OF E-COMMERCE****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Internet and Commerce: Business operations; E-commerce practices vs. traditional business practices; Concepts b2b, b2c, c2c, b2g, g2b, g2c; Benefits of e-commerce to organization, consumers and society; Limitation of e-commerce; Management issues relating to e-commerce.
<b>TILLMST-II</b>
Applications in b2c : Consumers shopping procedure in the internet; Impact on disintermediation and re-intermediation; Global Market; Strategy of traditional department stores; Products in b2c model; Online travel tourism-services; Real estate market; Online stocks trading and its benefits; Online banking.
<b>TILLFINAL EXAM</b>
Application in b2b: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier oriented market place; buyer-oriented market place and intermediary-oriented market place. Applications in Governments: EDI in Government; E-governance; E-governance applications of the internet; Concept of Governance to business, business-to-government and citizen to Governance; E-governance models; Private sector interface in e-governance.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%



**BC 601 :ਪੰਜਾਬੀਲਾਜ਼ਮੀ**

Max Marks: 50

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
1. ਲੋਕਧਾਰਾ ਦੀ ਭੂਮਿਕਾ, ਸੰਪਾ.ਡਾ. ਭੁਪਿੰਦਰਸਿੰਘਖਹਿਰਾ ਅਤੇ ਡਾ. ਸੁਰਜੀਤਸਿੰਘ।
<b>TILLMST-II</b>
2. ਸਰਲਅੰਗਰੇਜ਼ੀਪੈਰੋ ਦਾਪੰਜਾਬੀਅਨੁਵਾਦ
<b>TILLFINAL EXAM</b>
3. ਵਿਆਕਰਣ (1) ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ: ਮੇਲ ਅਤੇ ਅਧਿਕਾਰ (2) (ਕਾਰਕ ਅਤੇ ਕਾਰਕੀ ਸੰਬੰਧ

<b>Mode of Assessment</b>		
Sr. No.	Component	Weightage
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 601 (A) : Punjab History and Culture (1849-1970) (Special paper  
in lieu of Punjabi Compulsory)**

Max Marks: 50

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
1. A brief survey of the role of the Punjab in Freedom Movement.
2. Circumstances leading to the Partition of the Punjab, 1947.
<b>TILLMST-II</b>
3. Eminent Freedom Fighters of the Punjab- LalaLajpatRai, Kartar Singh Sarabha, Udham Singh and Bhagat Singh.
4. Great Writers and Artists of the Punjab- Bhai Vir Singh, Mohammed Iqbal, Dhani Ram Chatrik, Mohan Singh, Amrita Sher Gill and Sobha Singh.
<b>TILLFINAL EXAM</b>
5. A brief survey of the achievements of the Punjab Agriculture (Green Revolution), Irrigation, Industry, Education.
6. Re-organisation of the Punjab, 1966.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 602: MANAGEMENT ACCOUNTING-II****Max Marks: 75****Maximum Time: 3 Hrs.****TILLMST-I**

CVP Analysis: Introduction, CVP Assumptions and Uses; Break-Even Analysis: BE Point, Margin of Safety, and maintaining a desired level of profit; Graphical presentation of CVP Relationship; Profit Graph. Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Marginal and differential costing as a tool for decision making; Marginal Costing Techniques; Marginal Cost and Product Pricing; Change of Product Mix; Make or Buy Decisions; exploring new markets; Shut Down Decisions.

**TILLMST-II**

Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives; Merits and Limitations; Types of Budgets: The budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget); Fixed and flexible budgeting; Control ratios; Zero base budgeting; Performance budgeting;

**TILLFINAL EXAM**

Responsibility accounting. Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application; Variance analysis: Material, Labour and Overhead Variances (two-way analysis).

**Mode of Assessment**

<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 603: COST ACCOUNTING-II****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Cost Ascertainment : Unit Costing; job, batch and contract costing; Operating costing. Job Costing: Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing. Batch Costing. Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries. Service Costing: meaning, service cost units, service cost analysis, application of service costing, service organization
<b>TILLMST-II</b>
Process Costing : Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Need for Valuation of WIP, Equivalent Production (units) and preparation of process and other relevant accounts valuing WIP under average method and FIFO method (simple cases). Inter-process profits, Accounting for joint, co and by products.
<b>TILLFINAL EXAM</b>
Cost Records: Integral and non-integral system; Reconciliation of Cost and Financial Accounts. Activity based Costing: Problems of traditional Costing, meaning of Activity Based Costing, cost analysis under ABC, advantages & disadvantages, factors influencing application of ABC, installation of ABC; Productivity, Value Analysis.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 604: FINANCIAL MANAGEMENT –II****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Financial Control: Concept, Objectives and Steps, Major Tools of Financial Control, Advantages and Limitations of Financial control system. Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage. Trading on Equity Dividend Policies: Issues in Dividend Policies;
<b>TILLMST-II</b>
Dividend Theories: Walter's model; Gordon's model; M.M. Hypothesis; Forms of dividends and stability in dividends, determinants of dividend policy.  Working Capital: Meaning, Concept, Nature of Working Capital, Significance of Working Capital, Operating cycle and factors determining of Working Capital requirements, Various sources of finance to meet working capital requirements; Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies);
<b>TILLFINAL EXAM</b>
Bank financing: recommendations of Tandon committee and Chore committee. Management of Working Capital; Management of cash, Management of receivables, Management of inventories. Mergers and Acquisitions: Meaning, Motives, and Financial Considerations.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 605: INDIRECT TAXES-II**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Central Sales Tax: Important terms and definitions under the Central Sales Tax Act 1956- Nature and Scope of Central Sales Tax Act; Regulatory framework: An overview of Central Sales Tax Act 1956, Provisions relating to inter-state sales; inside a state; Sales/purchases in the course of imports and exports out of India
<b>TILLMST-II</b>
. Registration of dealers and procedure thereof; Rate of tax exemption of subsequent sales; Determination of turnover, Filing of return of sales tax payable under the Central Sales Tax Act 1956. Punjab Value Added Tax: Introduction, features, important terms and definitions, difference from Punjab Sales Tax, Incidence and levy of tax. Registration of dealers under Punjab Value Added Tax,
<b>TILLFINAL EXAM</b>
Payment and recovery of tax, Refunds, liability to produce accounts, establishment of information collection centres, offences, penalties, appeals and revision. Main features of service tax.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

## BC 606: GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Concept of Business Ethics, Corporate Code of Ethics: Environment, Accountability, Diversity, and Discrimination. Principles and Theories of Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection. Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms; Initiatives in India including clause 49 of Listing Agreement and Kumar Mangalam Birla Committee on Corporate Governance.
<b>TILLMST-II</b>
Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992 , Greenbery Committee (UK), 1995, Hampel Committee on Corporate Governance (UK), 1997, Blue Ribbon Committee (USA), 1999, OECD Principles of Corporate Governance, 1999, Smith Report, 2003 (UK).
<b>TILLFINAL EXAM</b>
Corporate Social Responsibility (CSR): Arguments for and Against; Strategic Planning and Corporate Social Responsibility; CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, Drivers of CSR, ISO 26000.

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC 610 : INTERNET AND WORLD WIDE WEB**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
<p>Entrepreneur, Entrepreneurship and Enterprise : Concept and role in development characteristics of Entrepreneurs, Developments Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an Entrepreneur, Reinforcing Entrepreneurial Motivation and Competencies.</p> <p>Creativity and innovation, problem solving, small scale industry (SSI) sector and its role in economic development :</p>
<b>TILLMST-II</b>
<p>Economic, environment and small scale industries sector; Economic development through SSI, Role and contribution of SSI in domestic as well as international markets.</p> <p>Planning a small scale, enterprise, Schemes and assistance of support agencies ; Banks, DIC, SFC, TCO, KVIC representatives. WTO and its impact on SSI sector, Social responsibility of business.</p>
<b>TILLFINAL EXAM</b>
<p>Achieving motivation training, perceiving a business opportunity, Assessing project feasibility, preparing the preliminary project report (PPR).</p>

<b>Mode of Assessment</b>		
<b>Sr. No.</b>	<b>Component</b>	<b>Weightage</b>
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%