

2015-  
16

# Multani Mal Modi College, Patiala

Unit Planning B. Com (Hons.)



**B.Com.(Honours)-I (SEMESTER-Ist)****BCH 101 – PUNJABI****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
ਕਥਾ ਰੰਗ, ਸੰਪਾ. ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ ਅਤੇ ਡਾ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ
<b>TILLMST-II</b>
(1) ਨਿਬੰਧ-ਰਚਨਾ : ਸਮਾਜਕ, ਵਾਤਾਵਰਣ ਅਤੇ ਸਭਿਆਚਾਰ ਵਿਸ਼ੇ ਨਾਲ ਸਬੰਧਤ। (2) ਵਿਆਕਰਣ: (1) ਪੰਜਾਬੀ ਧੁਨੀ-ਵਿਉਂਤ, ਸਵਰ, ਵਿਅੰਜਨ, ਉਚਾਰਨ ਅੰਗ, ਉਚਾਰਨ ਸਥਾਨ ਤੇ ਉਚਾਰਨ ਵਿਧੀ ਅਨੁਸਾਰ ਧੁਨੀਆਂ ਦਾ ਵਰਗੀਕਰਣ। (2) ਸ਼ਬਦ-ਸ਼੍ਰੇਣੀਆਂ ਅਤੇ ਰੂਪਾਂਤਰਨ: ਨਾਂਵ, ਪੜਨਾਂਵ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ, ਸੰਬੰਧਕ, ਯੋਜਕ, ਪ੍ਰਸ਼ਨ ਸੂਚਕ ਸ਼ਬਦ।
<b>TILLFINAL EXAM</b>
ਭਾਗ-ੳ ਅਤੇ ਭਾਗ-ਅ ਦੇ ਵਿਆਕਰਣ ਵਾਲੇ ਭਾਗ ਵਿਚੋਂ ਸੰਖੇਪ ਉਤਰਾਂ 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%

**BCH 101-A: PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)**

**(Special paper in lieu of Punjabi Compulsory)**

Max Marks: 75

Maximum Time: 3 Hrs.

**TILLMST-I**

- (1). ਗੁਰਮੁਖੀ ਵਰਣਮਾਲਾ ਤੇ ਲੇਖਣ-ਪ੍ਰਬੰਧ  
 (ੳ) ਅੱਖਰ ਸਿੱਖਿਆ: ਤਰਤੀਬਵਾਰ ਤੇ ਭੁਲਾਵੇਂ ਅੱਖਰ।  
 (ਅ) ਅੱਖਰ ਬਣਤਰ: ਅੱਖਰ ਰੂਪ ਤੇ ਲੇਖਣ ਦੇ ਨਿਯਮ।
- (2). ਗੁਰਮੁਖੀ ਅੱਖਰ ਤੇ ਪੰਜਾਬੀ ਧੁਨੀਆਂ ਦਾ ਪ੍ਰਬੰਧ  
 (ੳ) ਸਵਰ ਤੇ ਵਿਅੰਜਨ: ਵਰਗੀਕਰਨ ਦੇ ਸਿਧਾਂਤ ਤੇ ਉਚਾਰਨ।  
 (ਅ) ਸਵਰ ਸੂਚਕ ਅੱਖਰਾਂ ਤੇ ਧੁਨੀਆਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ।  
 (ੲ) ਵਿਅੰਜਨ ਸੂਚਕ ਅੱਖਰਾਂ ਤੇ ਧੁਨੀਆਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ।  
 (ਸ) ਲਗਾਂ-ਮਾਤਰਾਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ।  
 (ਹ) ਲਗਾਖਰਾਂ ਦੀ ਪਛਾਣ।

**TILLMST-II**

- (1). ਲਿਪੀ ਦੇ ਅੱਖਰਾਂ ਦੀ ਵਰਤੋਂ ਦੇ ਨਿਯਮ  
 (ੳ) ਪੂਰੇ ਤੇ ਅੱਧੇ ਅੱਖਰਾਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ।  
 (ਅ) ਸਵਰ ਸੂਚਕ ਅੱਖਰਾਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ।  
 (ੲ) ਸਵਰ ਵਾਹਕਾਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ।  
 (ਸ) ਮਾਤਰਾ ਤੇ ਸਵਰ ਵਾਹਕਾਂ ਦੀ ਸਾਂਝੀ ਵਰਤੋਂ।  
 (ਹ) ਮਾਤਰਾ ਦੀ ਵਿਅੰਜਨ ਸੂਚਕਾਂ ਨਾਲ ਵਰਤੋਂ।
- (2). ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ ਨਾਲ ਜਾਣ ਪਛਾਣ  
 (ੳ) ਗਿਣਤੀ  
 (ਅ) ਹਫਤੇ ਦੇ ਦਿਨ  
 (ੲ) ਮਹੀਨਿਆਂ ਦੇ ਨਾਂ  
 (ਸ) ਰੰਗਾਂ ਦੇ ਨਾਂ

(ਹ) ਫਲਾਂ-ਸਬਜ਼ੀਆਂ ਦੇ ਨਾਂ

(ਕ) ਪਸ਼ੂ-ਛਪੰਛੀਆਂ ਦੇ ਨਾਂ

(ਖ) ਪੰਜਾਬੀ ਰਿਸ਼ਤਾ-ਨਾਤਾ ਪ੍ਰਬੰਧ ਦੀ ਸ਼ਬਦਾਵਲੀ

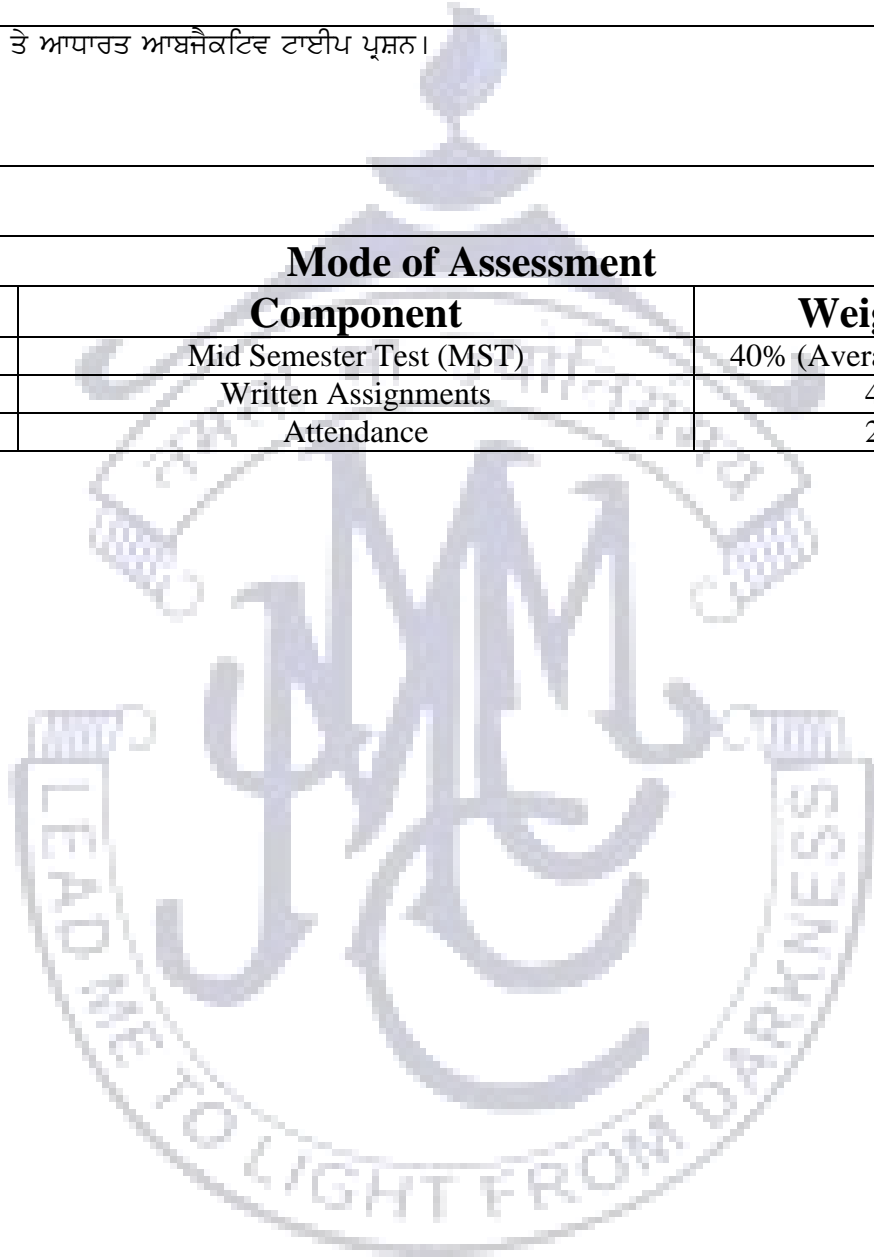
(ਗ) ਘਰੇਲੂ ਵਸਤਾਂ ਦੀ ਸ਼ਬਦਾਵਲੀ

**TILL FINAL EXAM**

ਸਾਰੇ ਸਿਲੇਬਸ ਤੇ ਆਧਾਰਤ ਆਬਜੈਕਟਿਵ ਟਾਈਪ ਪ੍ਰਸ਼ਨ।

**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%



**BCH 102: COMMUNICATION SKILLS AND PERSONALITY  
DEVELOPMENT**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Communication: Meaning, Importance, and Process, Objectives of Communication, Effective Communication, Means/ Media and Types of Communication, Channels of Communication, Barriers to Communication, Voice Training, Importance of Feedback. Interview, Report Writing, Speeches and Presentations, Documentation, Preparation of Extempore speech, Group Discussion, Debates, Declamation;
<b>TILLMST-II</b>
Stage Confidence. Business Correspondence: Definition, Importance Business letters: Essential features, Parts and Layout , Types: Purchase order letter, Enquiry Letter, Quotation Letter, Acceptance Letter, Refusal Letter, Follow Up Letter and Cancellation of order letter.
<b>TILLFINAL EXAM</b>
Personality Development, Types of personality, Dynamics of Personality, Personality Traits, Influences on Personality, Personality Analysis through body language and Individual habits, Physical Aspects of personality, Emotional Stability, Memory Training, Mind and mental development, Mental Blocks, Manners and Art of Living

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3	Attendance	20%

**BCH 103: FUNDAMENTALS OF FINANCIAL ACCOUNTING****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. Bank Reconciliation Statement, Distinction between Capital and Revenue items, Depreciation Methods and Accounting including AS-6.
<b>TILLMST-II</b>
Accounts relating to Partnership: Admission, 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>TILLFINAL EXAM</b>
Accounts of Non-Trading Concerns including Hospital and Educational Institutions.

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1	Mid Semester Test (MST)	40% (Average of 2 MST)
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3	Attendance	20%

**BCH 104: BUSINESS ORGANISATION****Max Marks: 75****Maximum Time: 3 Hrs.****TILLMST-I**

Business-Concept, Nature and Scope; business objectives, Business Environment Interface, distinction between business, commerce and trade. Foundation of Indian Business Spectrum of Business Activities, Manufacturing and Service Sectors. Forms of Business Organisation-Sole proprietorship, partnership, joint stock company, types of companies, cooperative societies, multinational corporations and Indian Transnationals; Operations : Business size and location decisions. Location: Mass production and mass customization, productivity, quality and logistic.

**TILLMST-II**

Entrepreneurship - Concept and Nature, Entrepreneurial Opportunities in contemporary business environment: Networking Marketing, Franchising, Business process Outsourcing, ebusiness. Process of setting up a business enterprise, Choice of a suitable form of Business Ownership, Feasibility study and preparation of Business Plan. Functional Aspect of Business:

**TILLFINAL EXAM**

Marketing : Marketing and Consumer behaviour, Product and Pricing decisions, Distribution and Promotional decisions. Human Resources: Sources of human Capital, Strategies for attracting and retaining

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1	Mid Semester Test (MST)	40% (Average of 2 MST)
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3	Attendance	20%

**BCH 105: MICRO ECONOMICS.****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; Elasticity of Demand Concept, Price elasticity of demand and its measurement.
<b>TILLMST-II</b>
Concept of Production Function, Profit Forecasting in short run. Law of Variable Proportions, Returns to scale, Internal and external economics and diseconomies. Concept of Total, Average and.
<b>TILLFINAL EXAM</b>
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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3	Attendance	20%



**BCH 106: BUSINESS LAWS-I**

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.
<b>TILLFINAL EXAM</b>
THE PATENTS ACT, 1970: 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.

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1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

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

<b>TILLMST-I</b>	
ਵਾਰਤਕ ਵਿਵੇਕ ,ਸੰਪਾ। ਡਾ. ਰਾਜਿੰਦਰ ਪਾਲ ਸਿੰਘ ਬਰਾੜ, ਡਾ. ਜਗਤਾਰ ਸਿੰਘ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।	
<b>TILLMST-II</b>	
(1 ਚਿੱਠੀ-ਪੱਤਰ (2 ਵਿਆਰਕਣ: (1) ਸ਼ਬਦ-ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ: ਪਰਿਭਾਸ਼ਾ, ਮੁੱਢਲੇ ਸੰਕਲਪ, ਮੂਲ ਰੂਪ, ਅਗੇਤਰ, ਪਛੇਤਰ, ਵਿਉਤਪਤ ਰੂਪ ਅਤੇ ਰੂਪਾਂਤਰੀ ਰੂਪ।	
<b>TILLFINAL EXAM</b>	
(2) ਭਾਸ਼ਾ ਵੰਨਗੀਆ: ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪ-ਭਾਸ਼ਾ ਦਾ ਅੰਤਰ ਅਤੇ ਅੰਤਰ-ਸਬੰਧ, ਪੰਜਾਬੀ ਉਪ-ਭਾਸ਼ਾਵਾਂ ਤੇ ਪਛਾਣ ਚਿੰਨ੍ਹ। ਉਪਰੋਕਤ ਸਿਲੇਬਸ ਤੇ ਅਧਾਰਤ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ..	

<b>Mode of Assessment</b>		
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1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BCH 201-A : Punjabi Compulsory (Elementary Knowledge)**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
(1). ਸ਼ਬਦ ਪ੍ਰਬੰਧ: ਸ਼ਬਦ ਜੋੜਾਂ ਦੀ ਵਰਤੋਂ (ੳ) ਦੋ ਅੱਖਰੀ ਸ਼ਬਦਾਂ ਦੇ ਸ਼ਬਦ-ਜੋੜ (ਅ) ਤਿੰਨ ਅੱਖਰੀ ਸ਼ਬਦਾਂ ਦੇ ਸ਼ਬਦ-ਜੋੜ (ੲ) ਬਹੁ ਅੱਖਰੀ ਸ਼ਬਦਾਂ ਦੇ ਸ਼ਬਦ-ਜੋੜ (2). ਸ਼ਬਦਾਂ ਦੀਆਂ ਸ਼ਰੇਣੀਆਂ ਤੇ ਵਿਆਕਰਨਕ ਵਰਗਾਂ ਦੀ ਪਛਾਣ (ੳ) ਸ਼ਬਦਾਂ ਦੀਆਂ ਸ਼ਰੇਣੀਆਂ ਦਾ ਸਿਧਾਂਤ, ਪਛਾਣ ਤੇ ਵਰਤੋਂ (ਨਾਂਵ, ਪੜਨਾਂਵ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ ਆਦਿ) (ਅ) ਵਿਆਕਰਨਕ ਵਰਗਾਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ (ਲਿੰਗ, ਵਚਨ, ਪੁਰਖ, ਕਾਲ ਆਦਿ)
<b>TILLMST-II</b>
(1). ਸ਼ਬਦ ਬਣਤਰਾਂ ਤੇ ਵਿਆਕਰਨਕ ਇਕਾਈਆਂ ਦਾ ਸਿਧਾਂਤ ਤੇ ਵਰਤੋਂ (ੳ) ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰਾਂ ਦਾ ਸਿਧਾਂਤ, ਪਛਾਣ ਤੇ ਵਰਤੋਂ (ਅਗੇਤਰ, ਪਿਛੇਤਰ, ਸਮਾਸ, ਦੁਹਰਕਤੀ) (ਅ) ਵਿਆਕਰਨਕ ਇਕਾਈਆਂ ਦਾ ਸਿਧਾਂਤ, ਪਛਾਣ ਤੇ ਵਰਤੋਂ (ਵਾਕੰਸ਼, ਉਪ-ਵਾਕ ਤੇ ਵਾਕ)
<b>TILLFINAL EXAM</b>
(ੲ) ਸ਼ਬਦਾਂ ਦਾ ਵਿਆਕਰਨਕ ਮੇਲ: ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ (2). ਵਿਸ਼ਰਾਮ ਚਿੰਨ੍ਹਾਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ। ਸਾਰੇ ਸਿਲੇਬਸ ਤੇ ਆਧਾਰਤ ਆਬਜੈਕਟਿਵ ਟਾਈਪ 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%

**BCH 202: COMPUTERS FOR BUSINESS****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
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- Windows XP and Vista, Working with files and folders, Understanding the control panel, Opening and exiting Windows application, Copying and moving information between windows and learning other basic functions of Windows XP and Vista.
<b>TILLMST-II</b>
Introduction to MS-Word 2007: 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 2007: Power Point Basics, Creating and Saving, Presentations, Inserting Pictures and Graphics, Inserting slides from other Presentations, Slide Show View.
<b>TILLFINAL EXAM</b>
Introduction to MS Excel 2007: Creating spread sheets by entering text formulas and numbers, Introduction to financial functions in Excel 2007, Making Graphs in Excel, Sorting data in Excel, Conditional calculations using IF, IF... AND if OR. Basic Introduction to Internet and its applications: Search Engines and e-mail

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3	Attendance	20%

**BCH 203: COMPUTERISED FINANCIAL ACCOUNTING**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Computerized 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>
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)
<b>TILLFINAL EXAM</b>
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

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UNIT PLANNING (SESSION 2015-16)  
**BCH 204: FUNCTIONAL MANAGEMENT**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Management: Concept, nature, process and Significance of Management. Contribution to management thoughts with special reference to Taylor, Fayol and Elton Mayo. Planning: Nature and Purpose; steps involved in planning, objectives: setting objectives, process of managing by objectives, strategies, forecasting. Organising: Concept, nature and purpose of organizing, significance and Process of organizing. Organisational structure: Formal and Informal organization, organization chart. Decision Making: Concept and process, Group decision making, Authority and responsibility relationship.
<b>TILLMST-II</b>
Directing: Scope, Human factors, creativity and innovations. Staffing: Selection process & Techniques. Motivation: Concept, characteristics, importance and theories of Motivation. Leadership: Concept & leadership Styles, leadership Theories.
<b>TILLFINAL EXAM</b>
Communication: Nature and Process of Communication Chennels networks and barriers to communication-Effective Communication. Controlling: System and Process of Controlling, requirements for effective control

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**BCH 205: MACRO ECONOMICS****Max Marks: 75****Maximum Time: 3 Hrs.****TILLMST-I**

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.

**TILLMST-II**

Consumption function: Average and marginal propensity to consume, Psychological law of consumption.

**TILLFINAL EXAM**

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.

**Mode of Assessment**

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3	Attendance	20%

**BCH 206: BUSINESS LAWS-II****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
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.
<b>TILLMST-II</b>
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;
<b>TILLFINAL EXAM</b>
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.

<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%



**BCP-301 -COMPANY ACCOUNTS****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Company Accounts regarding Issue of Share Capital & Debentures, Issue of Bonus & Right Shares, Underwriting of Shares & Debentures, Redemption of Preference Shares & Debentures, Accounts of Underwriters, Book Building Process.
<b>TILLMST-II</b>
Managerial Remuneration, Final Accounts of Companies, Mergers and Acquisitions, Internal Reconstruction, Valuation of Shares and Goodwill,
<b>TILLFINAL EXAM</b>
Liquidation of Company: Statement of Affairs, Deficiency Accounts and Liquidator's Statement

<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%

**BCP-302 -COMPANY REGULATIONS**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Company: Meanings, Features, Formation of Company-Position of Promoters, Preliminary Contracts , Memorandum of Association, Articles of Association, Prospectus, Company Management.
<b>TILLMST-II</b>
Members, Meetings -Notice, Agenda, Quorum, Proxy, Reports, Minutes of Meetings and Resolutions, Types of Meetings,
<b>TILLFINAL EXAM</b>
Majority Powers and Minority Rights, Winding Up of Companies, Company Secretary -Appointment, Dismissal, Functions, Duties, Rights and Liabilities.

<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%

**BCP-303- INDIRECT TAXES****Max Marks: 75****Maximum Time: 3 Hrs.****TILLMST-I**

Central Excise Act - 1944 - Nature and Scope, Terms & Definitions; Authorities;, Classification of Goods, Clearance/Removal of Excisable Goods, CENVAT Scheme in Excise;

Customs Act - 1962: Terms & Definitions, Types of Duties, Exemption from Customs Duties , Prohibitions/Restrictions on Import & Export, Clearance Procedures.

**TILLMST-II**

Customs Act - 1962: Terms & Definitions, Types of Duties, Exemption from Customs Duties , Prohibitions/Restrictions on Import & Export, Clearance Procedures..

**TILLFINAL EXAM**

Introduction to Value Added Tax, Punjab VAT Act - 2005-Concept, Features, Input Tax Credit, Registration, Taxable & Exempt Supplies, TIN, VAT Bill, Filing of VAT Returns, Penalties & Fines under VAT. Introduction to the Concept 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%

**BCP-304: QUANTITATIVE TECHNIQUES FOR BUSINESS-I**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Definition, Scope, Function and Limitations of Statistics, Measures of Central Tendency: Mean, Median and Mode , Measures of Dispersion: Mean Deviation and Standard Deviation , Business Forecasting: Forecasting Concept, Types and Importance, General Approach to Forecasting, Methods of Forecasting.
<b>TILLMST-II</b>
Index Numbers-Purpose, Construction and Problems; Fixed and Chain base Methods. Time Series Analysis: Trend, Cycles, Seasonal and Irregular Components, Moving Average Methods, Semi-average Methods and Least Square Method (fitting straight lines only).
<b>TILLFINAL EXAM</b>
Correlation Analysis: Simple Correlation between two variables (grouped and ungrouped data). Rank correlation, Concurrent Correlation, Simple Regression 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%

UNIT PLANNING (SESSION 2015-16)  
**BCP-305 - MANAGERIAL ECONOMICS**

**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; Elasticity of Demand Concept, Price elasticity of demand and its measurement.
<b>TILLMST-II</b>
Macro Economics: Its nature and Scope. Concepts of GDP and National Income, Measurements of national income: production. Income and Expenditure Method. National and Real Income.  Determination of Income and Employment: Classical view. Keynesian Economics: Keynes'
<b>TILLFINAL EXAM</b>
Theory of employment. Keynes' Consumption function. Saving and investment function.  Inflation: Demand Pull and Cost Push inflation. Causes and effect of inflation, social cost of inflation.  Business Cycle: Meaning, types and phases of business cycle.

<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%

**Class – B.Com(P) Part II(Semester-4th)****BCP-401-BUSINESS FINANCE**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Business Finance: Meaning, Function, Scope; Profit vs. Wealth Maximization; Cost of Capital: Significance and Computation of Different Types of Cost of Capital; Capital Structure: Theories and Determinants. Leverage: Operating, Financial and Composite Leverage.
<b>TILLMST-II</b>
Working Capital: Nature of Working Capital, Significance of Working Capital, Operating Cycle and Factors Determining the Working Capital Requirements.
<b>TILLFINAL EXAM</b>
Management of Working Capital; Management of Cash, Management of Receivables, Management of Inventories. Dividend policies: Issues in Dividend Policies; Forms of Dividends, Determinants.

<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%

**BCP-402 COST ACCOUNTING****Max Marks: 75****Maximum Time: 3 Hrs.****TILLMST-I**

Introduction: Meaning and Nature of Cost Accounting, Cost Concepts and Classification; Methods and Techniques, Accounting for Material : Concepts and Techniques of Material Control, Pricing of Material Issues;

**TILLMST-II**

Accounting of Labour : Methods of Wage Payments, Labour Turnover, Idle Time and Overtime.

Overheads: Classification, Allocation and Apportionment; Operation Costing; Job Costing; Batch Costing;

**TILLFINAL EXAM**

Contract Costing; Process Costing ( including Accounting for Joint Product and By product) ; Activity Based Costing

<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%

**BCP-403 INCOME TAX****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Definitions; Basis of Charge- Determination of Residential Status; Capital and Revenue, Exempted Incomes; Computation of Income from Salaries and House Property; Profit and Gains from Business and Profession.
<b>TILLMST-II</b>
(1 Capital Gains, Income from Other Sources; Set off and Carry Forward of Losses; Income of other Persons to be included in Assessee's Total Income;
<b>TILLFINAL EXAM</b>
Deduction out of Gross Total Income, Computation of Total Income with regard to Income of Individual, Partnership and HUF. Assessment of Companies.

<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%



**BCP-404 QUANTITATIVE TECHNIQUES FOR BUSINESS - II****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Linear programming: Meaning, Scope and Concepts; Formulation of LPP; Graphic Method: Problems relating to Two Variables including the case of Mixed Constraints; Cases having Infeasible Solution; Multiple Solution, Unbound Solution and Redundant Constraints. Simplex Method problems relating to Three Variables including the case of Mixed Constraints; Cases having Infeasible Solution; Multiple Solutions, Unbound Solution.
<b>TILLMST-II</b>
Transportation Problems: Concepts and Solutions; Optimality Tests – Modi methods & Stepping Stone Technique; Games Theory: Concepts, Solutions of two persons Zero Sum Game, Pure & Mixed Strategy Games, Odds Method and Dominance Method; Assignment
<b>TILLFINAL EXAM</b>
Problems: Concepts and Solutions, Unbalanced Problems. Sequencing : Concepts, Solutions of Processing 'n' jobs through up to Three Machines, Processing '2' jobs through up to 'm' machines.

<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%

**B.Com.(Prof.)-III (SEMESTER-5th)****BCP-501****MANAGEMENT ACCOUNTING-I****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Management Accounting: Meaning, Nature, Scope and Functions of Management Accounting; Changing role of Management Accountant: Meaning and Types of Financial Statements, Limitations of Financial Statements;
<b>TILLMST-II</b>
Objectives and Methods of Financial Statements Analysis: Funds Flow Statement, Cash Flow Statement as per Indian Accounting Standard3. Comparative Statements, Common Size Statements and Trend Analysis.
<b>TILLFINAL EXAM</b>
Ratio Analysis; Classification of Ratios: Profitability Ratios, Turnover Ratios, Liquidity Ratios, Solvency Ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios, Information System and Reporting to 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%

**BCP-502 E-COMMERCE AND APPLICATIONS**

**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, g2h, g2c; Benefits of E-Commerce to Organization, Consumers and Society. Limitation of E-Commerce. Management Issues Relating to E-Commerce. Operations of E-commerce: Credit Card Transaction
<b>TILLMST-II</b>
; Applications in B2C: consumers Shopping Procedure on the Internet; Impact on Disintermediation and re-intermediation; Global Market; Strategy of Traditional Department Stores; Products in b2c Model; Success Factors of E-Brokers; Broker-based Services Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry; Real Estate Market; Online Stock Trading and its Benefits.
<b>TILLFINAL EXAM</b>
Applications 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; Benefits of b2b on Procurement Reengineering; Just in Time Delivery in b2b; in b2c; Internet-based EDI from Traditional EDI Integrating Ec with Back-end Information Systems; Marketing Issues in b2b. Applications in Governance : EDI in Governance; 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%

**BCP-503 CONTEMPORARY AUDITING**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Auditing – Meaning, Objectives, Advantages, Classification of Audit, Internal Audit, Internal Control, Internal Check, Audit Planning, Cost Audit, Management Audit, Audit Report.
<b>TILLMST-II</b>
Vouching- Meaning and Importance, Vouching of Cash Transaction, Vouching of trading transaction, Verification of Assets and Liabilities.
<b>TILLFINAL EXAM</b>
Company Audit- Right, Duties and Liabilities of Auditor, Appointment of Auditor.

<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%

UNIT PLANNING (SESSION 2015-16)  
**BCP-504 INDIAN FINANCIAL SYSTEM**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
<p>Financial System: Meaning, Nature, Structure, role, Financial system &amp; economic development, An overview of Indian Financial System.</p> <p>Financial Institution: Banking system in India, Brief history and present structure of commercial banks in India, Importance of banking business.</p>
<b>TILLMST-II</b>
<p>Development Banks: Concepts, objectives, function, promotional role resource mobilization, project evaluation &amp; follow up.</p> <p>SEBI- Organization, Functions, SEBI as a regulator.</p>
<b>TILLFINAL EXAM</b>
<p>Financial Markets: Meaning, nature, structure, significance of financial market: Financial markets in India: an overview</p> <p>Money Market : Meaning, Constituents, functions, instruments, recent trends in Indian money market.</p> <p>Capital Market: Primary &amp; Secondary market, role, recent development in Indian capital market.</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%

## BCP-505 CORPORATE GOVERNANCE & SOCIAL RESPONSIBILITY OF BUSINESS

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Corporate Governance: Concept, Principles, beneficiaries of Corporate Governance; Business Ethics vis-a-vis Corporate Governance; corporate and board management: types of directors: Promoter, nominee, Shareholder, Independent Board Committees:
<b>TILLMST-II</b>
Audit Committee, Remuneration Committee, Shareholders' grievance committee, other committees. Global Perspective of Corporate Governance: Cadbury Committee, Greenburg Committee, OECD Principles of Corporate Governance.
<b>TILLFINAL EXAM</b>
Corporate Governance in India: Kumar Mangalam Birla Committee on corporate Governance, Narayan Murthy Committee, Companies (Appointment of Small Shareholders' Director) Rules (2001), Clause 49 of listing agreement.

<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%

**Class – B.Com(P) Part III(Semester-6th)****BCP-601 MANAGEMENT ACCOUNTING-II**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Cost Analysis For Decision Making, Absorption Costing: Meaning, Advantages and Limitations, Marginal Costing : Marginal and differential costing as a tool for decision making-make or buy; change of product mix; Pricing; Break even analysis; Exploring new markets; shutdown decision. Target costing, Life cycle costing.
<b>TILLMST-II</b>
Budgeting for profit planning and control: Meaning of budget and budgetary control; objectives; Merits and Limitations; Types of Budgets; fixed and Flexible Budgeting; Control ratio; Zero base budgeting; Performance budgeting; Responsibility accounting.
<b>TILLFINAL EXAM</b>
Standard costing and Variance Analysis: Meaning of Standard cost and standard costing; advantages and applications; Variance analysis – material; Labour and overhead Variances (two- way analysis). Cost Control and cost reduction

<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%

UNIT PLANNING (SESSION 2015-16)  
**BCP-602 CONTEMPORARY ACCOUNTING**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Introduction to concepts of IFRS( <i>International Financial Reporting Standards</i> ), Implications of IFRS, Dissemination of knowledge on IFRS, Comparison of IFRS with Existing Indian Accounting Standards, Convergence Issues in relation to IFRS. Accounting Standards 1, 2, 10, 14, 21 & 26. Corporate Reporting- Meaning, Objectives and Recent Trends in Corporate Reporting in India.
<b>TILLMST-II</b>
Price Level Accounting: Purpose, Methods covering GPPA, RCA, NRVA, VBA and CCCPPA, Guidelines of ICAI on Price level Accounting. Human Resource Accounting: Concept, methods, significance and limitations, Disclosure of HRA information by Indian Companies.
<b>TILLFINAL EXAM</b>
Social Accounting: Concept, uses, scope, various approaches, social disclosure practices in India, Corporate Governance-Concept, Listing Agreement, Cadbury Report, Narayan Murthi 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%



**BCP-603 SECURITY ANALYSIS & PORTFOLIO MANAGEMENT****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
<p>Investment- Meaning, Return and Risk, Asset Allocation decision, selecting investment in global market, Organisation and Functioning of security market.</p> <p>Valuation model of equity shares, preference shares and debenture.</p> <p>Investment Analysis: Fundamental analysis covering industry, Company &amp; Technical Analysis.</p>
<b>TILLMST-II</b>
<p>Portfolio Management- Concept, Objective &amp; significance</p> <p>Portfolio Theories: Markowitz model, Sharpe model, Capital asset, Pricing model, Arbitrage Pricing theory.</p> <p>Techniques of portfolio revision; scope and formula plans, portfolio performance evaluation.</p>
<b>TILLFINAL EXAM</b>
<p>Income tax authorities and administration of the act, Assessment procedure, Appeals, Refunds and Penalties.</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%

**BCP-604 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 Socio-economic environment; Characteristics of Entrepreneur; Leadership; Risk-Taking; Decision-making and Business planning. Promotion of a Venture : Opportunities analysis; External Environment Analysis- Economic, Social and Technological; Competitive Factors: Legal Requirements for Establishment of a new unit, and raising of funds: Venture Capital Sources and Documentation Required.
<b>TILLMST-II</b>
Entrepreneurial Behaviour: Innovation and Entrepreneur; Entrepreneurial Behaviour and Psycho-Theories, Social Responsibility. Entrepreneurial Development Programmes (EDP); EDP: their role, relevance and achievements; Role of government in organizing EDPs; Critical evaluation. Role of Entrepreneur:
<b>TILLFINAL EXAM</b>
Role of an Entrepreneur in economic growth as an innovator, Generation of employment opportunities, Complimenting and supplementing economic growth, bringing about social stability and balance regional development of industries.

<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%