

2016-  
17

# 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.

**Mode of Assessment**

<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**

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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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**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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3	Attendance	20%

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

<b>TILLMST-I</b>
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.
<b>TILLMST-II</b>
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:
<b>TILLFINAL EXAM</b>
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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**BCH 105: MICRO ECONOMICS****Max Marks: 75****Maximum Time: 3 Hrs.****TILLMST-I**

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.

**TILLMST-II**

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.

**TILLFINAL EXAM**

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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**BCH 106: BUSINESS LAWS-I****Max Marks: 75****Maximum Time: 3 Hrs.****TILLMST-I**

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

**TILLMST-II**

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.

**TILLFINAL EXAM**

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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**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..

**Mode of Assessment**

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

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

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
<p>(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</p> <p>(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)</p>
<b>TILLMST-II</b>
<p>(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)</p>
<b>TILLFINAL EXAM</b>
<p>(ੲ) ਸ਼ਬਦਾਂ ਦਾ ਵਿਆਕਰਨਕ ਮੇਲ: ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ                  (2). ਵਿਸ਼ਰਾਮ ਚਿੰਨ੍ਹਾਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ।                  ਸਾਰੇ ਸਿਲੇਬਸ ਤੇ ਆਧਾਰਤ ਆਬਜੈਕਟਿਵ ਟਾਈਪ ਪ੍ਰਸ਼ਨ।</p>

**Mode of Assessment**

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

**BCH 203: COMPUTERISED FINANCIAL ACCOUNTING****Max Marks: 75****Maximum Time: 3 Hrs.****TILLMST-I**

Computerized Accounting: its meaning, Features, Limitations and Advantages, 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 System

**TILLMST-II**

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)

**TILLFINAL EXAM**

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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**BCH 204: FUNCTIONAL MANAGEMENT**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
<p>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.</p>
<b>TILLMST-II</b>
<p>Directing: Scope, Human factors, creativity and innovations. Staffing: Selection process &amp; Techniques. Motivation: Concept, characteristics, importance and theories of Motivation. Leadership: Concept &amp; leadership Styles, leadership Theories.</p>
<b>TILLFINAL EXAM</b>
<p>Communication: Nature and Process of Communication Chennels networks and barriers to communication-Effective Communication. Controlling: System and Process of Controlling, requirements for effective control</p>

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3	Attendance	20%

**BCH 205: MACRO ECONOMICS****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.

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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.

**Mode of Assessment**

<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.(Honours)-II(SEMESTER-3rd)**

**BCH 301 -BANKING OPERATIONS AND PROCEDURES**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

**TILLMST-I**

Organisation and functions of a Modern bank, Relationship Between Banker and Customer: Services rendered by banks; Definition of a customer: Relationship as a debtor and creditor; Banker as a trustee; Obligation of a banker -obligation to honour cheque: Garnishee order: Attachment order issued by income-tax authorities; Liabilities of a banker in case of wrongful dishonour of cheque; Obligation to maintain secrecy of accounts: Banker's right of general lien, banker's right of set-off, banker's right of appropriation, right to charge interest, incidental charges, etc.

Customer's Account with a Banker: Fixed deposit accounts, saving accounts, recurring deposit accounts, current accounts: Opening of current and saving accounts: Operating the bank accounts; Legal

aspects; Entries in passbook: Closing of bank account; Insurance of bank deposits: Free life insurance cover to saving bank account-holders; Deposit scheme for Indians abroad: Non-resident account scheme; Foreign currency accounts scheme.

**TILLMST-II**

Special Types of Bank Customers: Minor -legal provisions regarding guardianship of a minor: Married women: Illiterate person; Lunatic; Trustee; Executor; Administrator; Customer's attorney; Joint accounts of joint Hindu family, partnership, joint stock companies, club, societies, and charitable institutes.

Other services rendered by commercial banks in India-leasing, insuring, broking and merchant banking. Bank Related Laws: Law relating to negotiable instruments, Law of limitation, Special Recovery of Debts Due to Banks and Financial Institutions Act, 1932-SARFAEI Act. 2002, Banking ombudsman, Anti money laundering. Relevant provisions of other laws affecting banking operations and procedures in India.

**TILLFINAL EXAM**

Other services rendered by commercial banks in India-leasing, insuring, broking and merchant banking. Bank Related Laws: Law relating to negotiable instruments, Law of

limitation, Special Recovery of Debts Due to Banks and Financial Institutions Act, 1932- SARFAEI Act. 2002, Banking ombudsman, Anti money laundering. Relevant provisions of other laws affecting banking operations and procedures in India.

### Mode of Assessment

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



**BCH 302: CORPORATE ACCOUNTING-I**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Corporate Accounting as per the companies Act 2013: Issue, forfeiture and re-issue of shares; Redemption of preference shares; Issue and redemption of debentures
<b>TILLMST-II</b>
Issue of bonus shares and right shares; Underwriting of shares and debentures; Accounts of underwriters. Final Accounts including computation of managerial remuneration and disposal of profit;
<b>TILLFINAL EXAM</b>
Profit prior to and after incorporation; consolidated balance sheet of holding companies with one subsidiary only, AS-21

**Mode of Assessment**

<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 303: 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, Agriculture Income & its tax treatment.
<b>TILLMST-II</b>
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.

**Mode of Assessment**

<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 2016-17)  
**BCH 304: BUSINESS STATISTICS**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
<p>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.</p> <p>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.</p>
<b>TILLMST-II</b>
<p>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.</p> <p>Correlation: Meaning, types and measurement of correlation (Karl Pearson's methods and Spearman's rank correlation).</p>
<b>TILLFINAL EXAM</b>
<p>Regression: Meaning, Regression Equation of X on Y and Y on X.</p> <p>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.</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%

**BCH 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; Articles of Association; Prospectus; Shares & Share Capital.
<b>TILLMST-II</b>
Directors; Borrowing Powers (including debentures); Members; Meetings (including Board Meetings);
<b>TILLFINAL EXAM</b>
Majority Powers and Minority Rights; Winding-up of the company.

<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(H) Part II(Semester-4th)**

**BCH 401: FUNDAMENTALS OF INSURANCE**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
<p>Introduction of Insurance: Concept and nature of insurance, Purpose and need of insurance, working of insurance, insurance as security tools, insurance and economic development.</p> <p>Concept of Risk, Types of Risk, Risk Appraisal, Transfer and Pooling of Risks, Concept of Insurable Risk.</p> <p>Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximity cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract.</p>
<b>TILLMST-II</b>
<p>Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance. Annuity Policy:Introduction; Basis of Annuity Income; Classification of Annuities; Uses of Annuity; Limitation of Annuity. Growth and Development of Insurance sector in India,Entry of private players and banks in insurance sector, Recent trends in Insurance sector in India.</p>
<b>TILLFINAL EXAM</b>
<p>Role of bancassurance in Indian Scenario; Life Insurance Products: Introduction, Traditional insurance products - Term, Endowment, Whole life; Various Life Insurance Policies of Different of Insurance Companies.</p> <p>ULIPs: Unit Linked Life Insurance Products, Types, recent trends, ULIP as a tool for financial planning.</p> <p>Classification of Products. Major players in life and non life insurance market: products, promotional strategies, distribution channels and their market share. Reinsurance : Characteristics, Types, Growth of reinsurance in India, Global Players in reinsurance.</p> <p>Regulatory Framework of Insurance: Role, Power and Functions of IRDA.</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%





UNIT PLANNING (SESSION 2016-17)  
**BCH 402: CORPORATE ACCOUNTING-II**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Corporate Accounting as per the companies Act 2013: Amalgamation, absorption, merger and reconstruction,
<b>TILLMST-II</b>
Accounting for amalgamation of companies as per Indian Accounting Standard 14; Accounting for internal reconstruction.  Liquidation Accounts;
<b>TILLFINAL EXAM</b>
Accounts of banking companies and insurance 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%

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;
<b>TILLFINAL EXAM</b>
Income tax authorities and administration of the act, 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%

UNIT PLANNING (SESSION 2016-17)  
**BCH 404: 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.  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.
<b>TILLMST-II</b>
Linear Programming-Formulation of LPP; Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution; multiple solutions, unbounded solution and redundant constraints.
<b>TILLFINAL EXAM</b>
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%

UNIT PLANNING (SESSION 2016-17)  
**BCH 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; Distinction between Audit and Investigation;
<b>TILLMST-II</b>
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%

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

<b>TILLMST-I</b>
<p>Nature of Indian Economy, The need for Economic Development, Determinants and Measures of development, India's present agenda of development, National Income, Per Capita Income, Quality of life, Capital Formation – Savings, Investments in India.</p> <p>Human Resources :Demographic Features of Indian Population, Size and growth of population and economic development. Problem of over population.</p> <p>Agriculture :Features, Agricultural Productivity and income, Irrigation, Rural indebtedness; Agricultural marketing and prices; Agricultural finance and Agricultural policy.</p>
<b>TILLMST-II</b>
<p>Industries :Growth and problems of major Large scale industries–Iron and Steel, Cotton Textiles, Cement, Information Technology and Petroleum. MSMEs – Role, importance and problems of MSMEs.Industrial Policy of the Govt. of India.</p> <p>Foreign Trade :Contemporary Problems of India's International Trade, Composition and direction of foreign trade, Balance of payment position.</p>
<b>TILLFINAL EXAM</b>
<p>Economic Planning :Importance of Planning for Economic Development. Salient features of India's Five Year Plans, Priorities, Targets, Achievements and failures, Factors affecting successful implementation of plans.</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%

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

<b>TILLMST-I</b>
1. ਹਾਣੀ (ਨਾਵਲ), ਜਸਵੰਤਸਿੰਘ ਕੰਵਲ।
<b>TILLMST-II</b>
2. ਲੇਖ ਰਚਨਾ (ਵਿਦਿਅਕ ਅਤੇ ਸਭਿਆਚਾਰਕਵਿਸ਼ਿਆਂਬਾਰੇ 500 ਸ਼ਬਦਾਂ ਦੀ)
<b>TILLFINAL EXAM</b>
3. ਵਿਆਕਰਣ  (1) ਨਾਉਂ ਵਾਕੰਸ਼:ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਅਤੇ ਪ੍ਰਕਾਰ (2) ਕਿਰਿਆਵਾਕੰਸ਼:ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਅਤੇ ਪ੍ਰਕਾਰ

<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 501-A: PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)**

(Special paper in lieu of Punjabi Compulsory)

**ਸਿਲੇਬਸ ਤੇ ਪਾਠ ਪੁਸਤਕਾਂ**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
<p>ਪੰਜਾਬੀ ਮੁੱਢਲਾ ਗਿਆਨ ਭਾਗ-III, ਸੰਪਾ. ਪ੍ਰੋ. ਲਖਵੀਰ ਸਿੰਘ, ਡਾ. ਸੁਰਜੀਤ ਸਿੰਘ, ਪ੍ਰੋ. ਬਲਬੀਰ ਸਿੰਘ</p> <p>ਪਬਲੀਕੇਸ਼ਨ ਬਿਓਰੇ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।</p> <p>ਪੰਜਾਬੀ ਮੁੱਢਲਾ ਗਿਆਨ ਭਾਗ-III ਦੇ ਇੱਕ ਤੋਂ ਪੰਜ ਤੱਕ ਲੇਖ।</p>
<b>TILLMST-II</b>
<p>1. ਲੇਖ (400 ਸ਼ਬਦ) ਵਾਤਾਵਰਣ, ਸਮਾਜਕ ਜਾਂ ਸਭਿਆਚਾਰਕ ਵਿਸ਼ੇ ਨਾਲ ਸਬੰਧਤ।</p> <p>II. ਮੁਹਾਵਰੇ (ਉਪਰੋਕਤ ਪਾਠ ਪੁਸਤਕ ਵਿਚ ਦਰਜ)</p>
<b>TILLFINAL EXAM</b>
ਉਪਰੋਕਤ ਪਾਠ ਪੁਸਤਕ ਵਿਚੋਂ 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 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%

**BC 505: INDIRECT TAXES-I**

**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>
<p>General procedures of Central Excise; Clearance and excisable goods, Concession to small scale industry under Central Excise Act; CENVAT</p> <p>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.</p>
<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 antreprenuer. 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 practics 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: 75****Maximum Time: 3 Hrs.**

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

<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 (A) :PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)**

(Special paper in lieu of Punjabi Compulsory)

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>	
ਪੰਜਾਬੀਮੁੱਢਲਾਗਿਆਨਭਾਗ ਸੁਰਜੀਤਸਿੰਘ , ਪ੍ਰੋ . ਬਲਬੀਰਸਿੰਘ ਪਬਲੀਕੇਸ਼ਨਬਿਓਰੇ ,ਪੰਜਾਬੀਯੂਨੀਵਰਸਿਟੀ ,ਪਟਿਆਲਾ ।	-III, ਸੰਪਾ . ਪ੍ਰੋ . ਲਖਵੀਰਸਿੰਘ , ਡਾ .
<b>TILLMST-II</b>	
I. ਚਿੱਠੀ -ਪੱਤਰ (ਨਿੱਜੀਜਾਕਾਰੇਬਾਰੀ )।	
II. ਬਹੁਤੇਸਬਦਾਂਦੀਥਾਂਇੱਕਸਬਦ	(ਉਪਰੋਕਤਪਾਠਪੁਸਤਕਵਿਚੋਂ )
<b>TILLFINAL EXAM</b>	
ਉਪਰੋਕਤਪਾਠਪੁਸਤਕਵਿਚੋਂਸੰਖੇਪਉੱਤਰਾਂਵਾਲੇਪ੍ਰਸ਼ਨ ।	

<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 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, Greenbury 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%