

2017-  
18

# 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-ੳ: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)ਪੰਜਾਬੀਧੁਨੀ-ਵਿਉਂਤ, ਸਵਰ, ਵਿਅੰਜਨ, ਉਚਾਰਨਅੰਗ, ਉਚਾਰਨ ਸਥਾਨ ਤੇ ਉਚਾਰਨਵਿਧੀ ਅਨੁਸਾਰ ਧੁਨੀਆਂ ਦਾ ਵਰਗੀਕਰਣ। (ii) ਸ਼ਬਦ-ਸ਼੍ਰੇਣੀਆਂ ਅਤੇ ਰੂਪਾਂਤਰਨਾਂਵ, ਪੜਨਾਂਵ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ, ਕਿਰਿਆਵਿਸ਼ੇਸ਼ਣ, ਸੰਬੰਧਕ, ਯੋਜਕ, ਪ੍ਰਸ਼ਨ ਸੂਚਕ ਸ਼ਬਦ।
<b>TILLFINAL EXAM</b>
ਭਾਗ ਈ - ਭਾਗ -ੳ 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%

**Paper: BC 101(A)**

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

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>	
<b>ਭਾਗ-ੳ</b> (1). ਗੁਰਮੁਖੀਵਰਣਮਾਲਾ ਤੇ ਲੇਖਣ-ਪ੍ਰਬੰਧ (ੳ) ਅੱਖਰਸਿੱਖਿਆ:ਤਰਤੀਬਵਾਰ ਤੇ ਭੁਲਾਵੇਂ ਅੱਖਰ। (ਅ) ਅੱਖਰਬਣਤਰ:ਅੱਖਰਰੂਪ ਤੇ ਲੇਖਣ ਦੇ ਨਿਯਮ	
(2). ਗੁਰਮੁਖੀਅੱਖਰ ਤੇ ਪੰਜਾਬੀ ਧੁਨੀਆਂ ਦਾ ਪ੍ਰਬੰਧ (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।	
<b>TILLMST-II</b>	
<b>ਭਾਗ- ਅ</b> (1). ਲਿਪੀ ਦੇ ਅੱਖਰਾਂ ਦੀ ਵਰਤੋਂ ਦੇ ਨਿਯਮ  (ੳ) ਪੂਰੇ ਤੇ ਅੱਧੇ ਅੱਖਰਾਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ। (ਅ) ਸਵਰ ਸੂਚਕਅੱਖਰਾਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ। (ੲ) ਸਵਰਵਾਹਕਾਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ। (ਸ) ਮਾਤਰਾ ਤੇ ਸਵਰਵਾਹਕਾਂ ਦੀ ਸਾਂਝੀਵਰਤੋਂ। (ਹ) ਮਾਤਰਾ ਦੀ ਵਿਅੰਜਨ ਸੂਚਕਾਂਨਾਲਵਰਤੋਂ।	
<b>TILLFINAL EXAM</b>	
ਪੰਜਾਬੀਸ਼ਬਦਾਵਲੀਨਾਲਜਾਣਪਛਾਣ (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) ਪੰਜਾਬੀਰਿਸ਼ਤਾ-ਨਾਤਾਪ੍ਰਬੰਧ ਦੀ ਸ਼ਬਦਾਵਲੀ (ਗ) ਘਰੇਲੂ ਵਸਤਾਂ ਦੀ ਸ਼ਬਦਾਵਲੀ	

<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, Profit Forecasting 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.

<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 106: COMPUTER APPLICATIONS IN 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, 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.
<b>TILLMST-II</b>
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.
<b>TILLFINAL EXAM</b>
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.

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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: BC 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>
<p><b>ਭਾਗ-ਅ-1 ਚਿੱਠੀ-ਪੱਤਰ</b>  <b>2 ਵਿਆਰਕਣ:</b></p> <p>(1) ਸ਼ਬਦ-ਬਣਤਰ ਅਤੇ ਸ਼ਬਦਰਚਨਾ:ਪਰਿਭਾਸ਼ਾ, ਮੁੱਢਲੇ ਸੰਕਲਪ, ਮੂਲ ਰੂਪ, ਅਗੇਤਰ, ਪਛੇਤਰ, ਵਿਉਤਪਤ ਰੂਪ ਅਤੇ ਰੂਪਾਂਤਰੀ ਰੂਪ।</p> <p>(2) (ਜਜ) ਭਾਸ਼ਾਵੰਨਗੀਆ:ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪ-ਭਾਸ਼ਾ ਦਾ ਅੰਤਰ ਅਤੇ ਅੰਤਰ-ਸਬੰਧ, ਪੰਜਾਬੀ ਉਪ-ਭਾਸ਼ਾਵਾਂ ਤੇ ਪਛਾਣਚਿੰਨ੍ਹ।</p>
<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) ਬਹੁਅੱਖਰੀਸ਼ਬਦਾਂ ਦੇ ਸ਼ਬਦ-ਜੋੜ</p> <p>(2). ਸ਼ਬਦਾਂਦੀਆਂ ਸ਼ਰੇਣੀਆਂ ਤੇ ਵਿਆਕਰਨਕਵਰਗਾਂ ਦੀ ਪਛਾਣ</p>	
<b>TILLMST-II</b>	
<p>(ੳ) ਸ਼ਬਦਾਂਦੀਆਂ ਸ਼ਰੇਣੀਆਂ ਦਾ ਸਿਧਾਂਤ, ਪਛਾਣ ਤੇ ਵਰਤੋਂ (ਨਾਂਵ, ਪੜਨਾਂਵ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ, ਕਿਰਿਆਵਿਸ਼ੇਸ਼ਣ ਆਦਿ) (ਅ) ਵਿਆਕਰਨਕਵਰਗਾਂ ਦੀ ਪਛਾਣ ਤੇ ਵਰਤੋਂ (ਲਿੰਗ, ਵਚਨ, ਪੁਰਖ, ਕਾਲਆਦਿ)</p> <p>(1). ਸ਼ਬਦਬਣਤਰਾਂ ਤੇ ਵਿਆਕਰਨਕਇਕਾਈਆਂ ਦਾ ਸਿਧਾਂਤ ਤੇ ਵਰਤੋਂ                      (ੳ) ਪੰਜਾਬੀਸ਼ਬਦਬਣਤਰਾਂ ਦਾ ਸਿਧਾਂਤ, ਪਛਾਣ ਤੇ ਵਰਤੋਂ (ਅਗੇਤਰ, ਪਿਛੇਤਰ, ਸਮਾਸ, ਦੁਹਰੁਕਤੀ)</p>	
<b>TILLFINAL EXAM</b>	
<p>(ਅ) ਵਿਆਕਰਨਕਇਕਾਈਆਂ ਦਾ ਸਿਧਾਂਤ, ਪਛਾਣ ਤੇ ਵਰਤੋਂ (ਵਾਕੰਸ਼, ਉਪ-ਵਾਕ ਤੇ ਵਾਕ)                      (ੲ) ਸ਼ਬਦਾਂ ਦਾ ਵਿਆਕਰਨਕ ਮੇਲ:ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ                      (2). ਵਿਸ਼ਰਾਮਚਿੰਨ੍ਹਾਂ ਦੀ ਪਛਾਣ 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)
2	Written Assignments	40%
3	Attendance	20%

**Subject: BC 202: ENGLISH (COMMUNICATION SKILLS)**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
<p><b><i>A Thing of Beauty (Poetry Anthology)</i></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><i>Acquiring Business Skills</i></b></p>

The topics are :

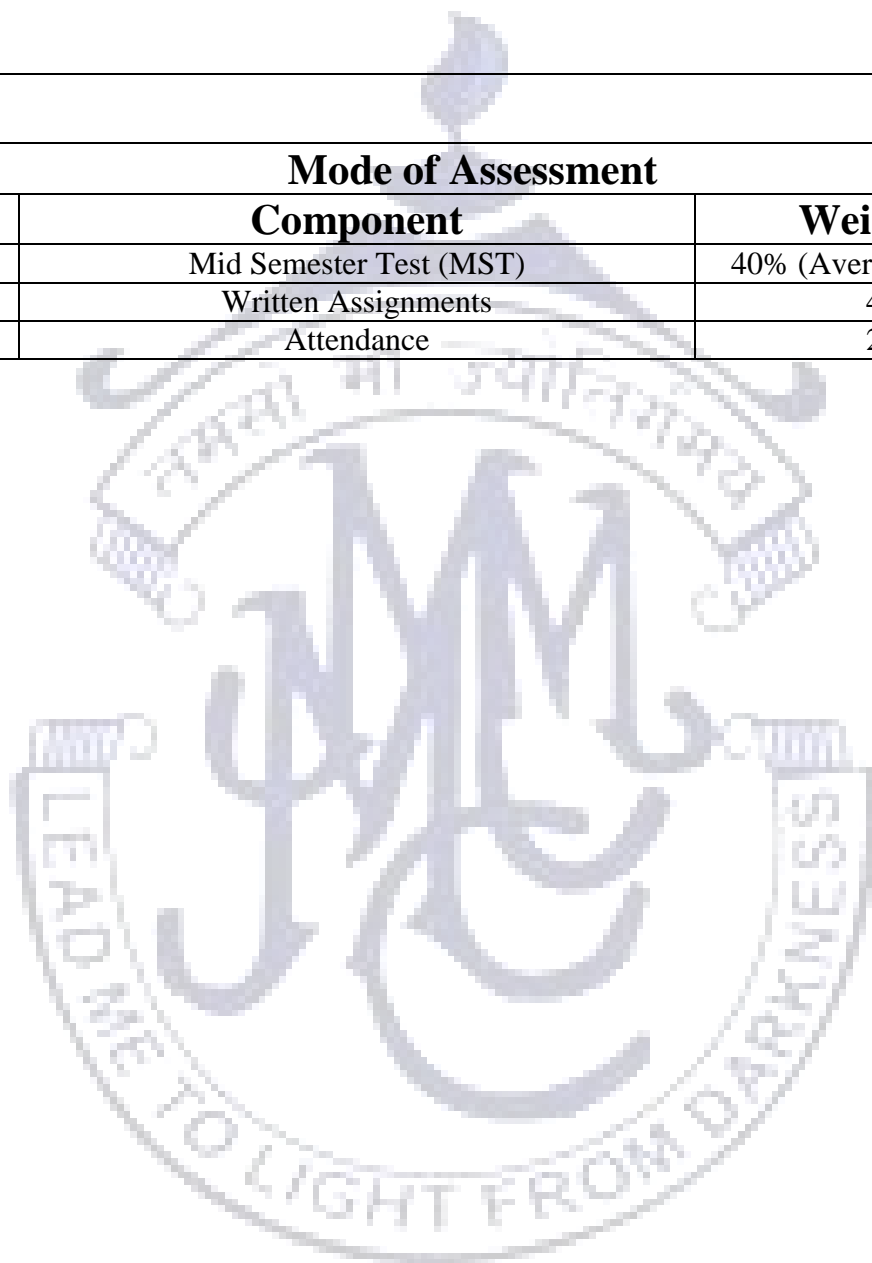
- a) Leadership
- b) Time Management
- c) Goal-Oriented Tasks
- d) Stress Busters
- e) Risk Initiative

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)
2	Written Assignments	40%
3	Attendance	20%



**Subject: BC 203: FINANCIAL ACCOUNTING-II****Max Marks: 75****Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
<p><i>Accounting for Hire Purchase Transactions:</i> Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession, stock and debtors system. Consignment Accounts: Accounting treatment including journal and ledger in the books of consignor and consignee.</p> <p>Joint Ventures: Methods of maintaining Joint venture accounts.</p>
<b>TILLMST-II</b>
<p>Branch Accounting: Dependent and Independent Branches (including foreign branches); Departmental Accounting: Meaning Advantages, Apportionment of Expenses, Inter Departmental Transfers and Provision for Unrealized Profit.</p> <p>E-Accounting: its meaning, Features, Advantages and disadvantages of Manual Accounting versus Computerized Accounting, Financial Accounting Package - Tally. ERP 9.0:</p>
<b>TILLFINAL EXAM</b>
<p>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.</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%

**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>
<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. 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. 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</p>
<b>TILLFINAL EXAM</b>
<p>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</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%



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

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
ਨਾਵਲ: ਇਕਸਿਆਨ ਦੇ ਤਲਵਾਰਾਂ, ਨਾਨਕਸਿੰਘ
<b>TILLMST-II</b>
ਅ-1 ਦਫ਼ਤਰੀਚਿੱਠੀਪੱਤਰ ਅ-2 ਵਿਆਕਰਣ: (i) ਮੂਲ ਵਿਆਕਰਨਕਇਕਾਈਆਂ ਦੀ ਪਛਾਣ ਤੇ ਸਥਾਪਤੀ (ii) ਵਾਕਬਣਤਰ ਅਤੇ ਵਾਕਰਚਨਾ (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:ਪੰਜਾਬੀ ਦੀ ਪਾਠ ਪੁਸਤਕ, ਬਲਦੇਵ ਸਿੰਘਚੀਮਾ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ (ਇਸ ਪੁਸਤਕ ਵਿਚੋਂਭਾਗਪਹਿਲਾ:ਪੰਜਾਬੀ ਸਾਹਿਤਵਾਲਾਭਾਗਇਸ ਸਮੇਸਟਰ ਦੇ ਸਿਲੇਬਸ ਵਜੋਂਪੜ੍ਹਿਆਜਾਣਾ ਹੈ।
<b>TILLMST-II</b>
ਭਾਗ-ਉਕਵਿਤਾ 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>		
Sr. No.	Component	Weightage
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

**BC305: 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

<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 306: 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>
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>		
<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) ਗੁਰਮੁਖੀਲਿਪੀ ਦਾ ਇਤਿਹਾਸ
<b>TILLFINAL EXAM</b>
2) ਗੁਰਮੁਖੀਲਿਪੀਦੀਆਂਵਿਸ਼ੇਸ਼ਤਾਵਾਂ 3) ਪੰਜਾਬੀਸ਼ਬਦਜੋੜਾਂ ਦੇ ਨਿਯਮ

<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 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 ਸਿੰਘਚੀਮਾ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ (ਇਸ ਪੁਸਤਕ ਵਿਚੋਂ ਭਾਗ ਦੂਜਾ: ਸਭਿਆਚਾਰ ਅਤੇ ਲੋਕਧਾਰਾ, ਭਾਗਤੀਜਾ: ਪੰਜਾਬੀ ਭਾਸ਼ਾਵਾਲੇ 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>
<b>TILFINAL EXAM</b>
<p>ਅ-2 ਪੈਰਾਚਰਨਾ</p> <p>ਭਾਗ-ੲ ਉਪਰੋਕਤ ਪਾਠਕ੍ਰਮ ਤੋਂ ਆਧਾਰਤ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ।</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%

**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.Syngé	
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>		
<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 403: 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>		
Sr. No.	Component	Weightage
1	Mid Semester Test (MST)	40% (Average of 2 MST)
2	Written Assignments	40%
3	Attendance	20%

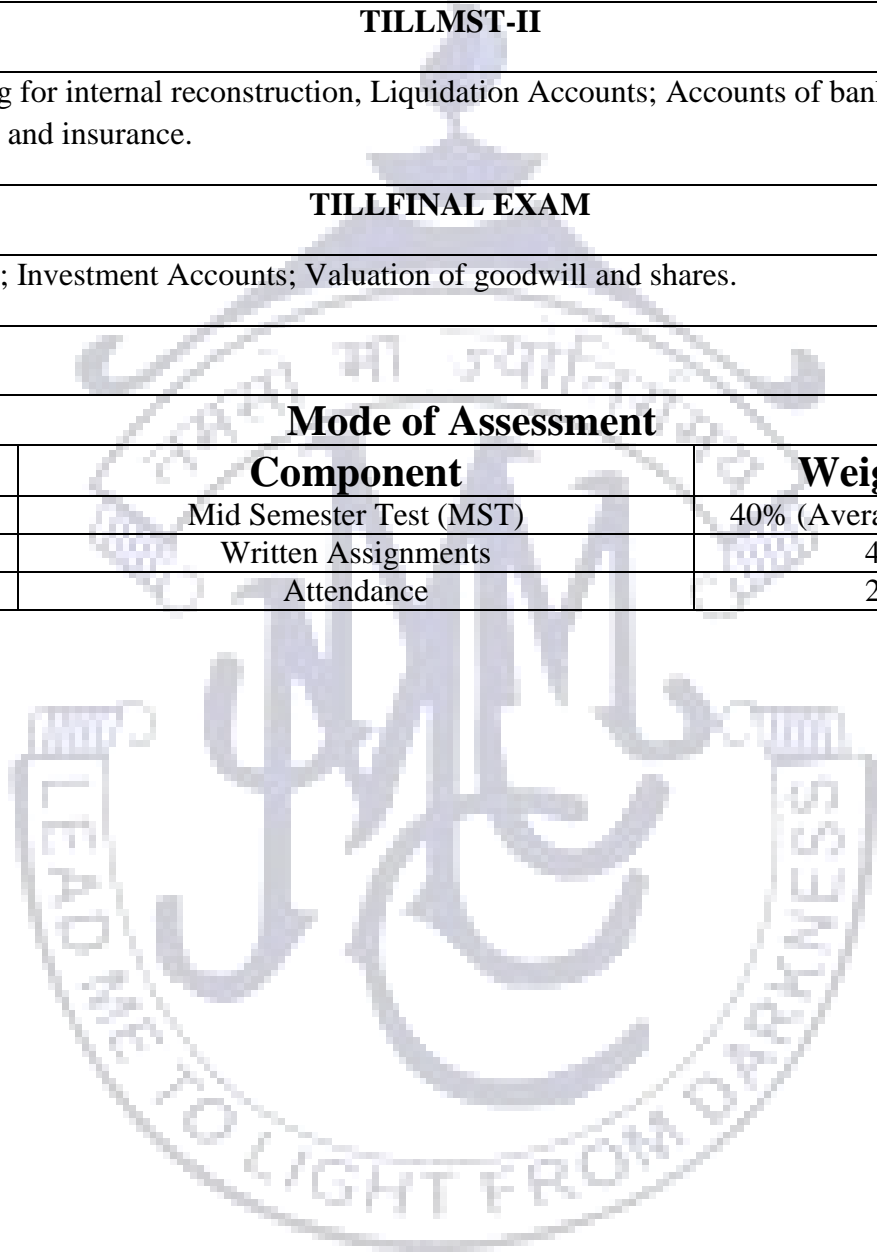
**BC 404: Corporate Accounting –II**

**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%



**BC405: 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%

**BC406: 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;
<b>TILLMST-II</b>
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; 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%

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

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>	
ਨਾਵਲ : ਏਹੁਹਮਾਰਾਜੀਵਣਾ	, ਦਲੀਪਕੋਰਟਿਵਾਣਾ
<b>TILLMST-II</b>	
ਲੇਖਰਚਨਾ	(ਵਿਦਿਅਕਅਤੇਸਭਿਆਚਾਰਕਵਿਸ਼ਿਆਂਬਾਰੇ 500 ਸ਼ਬਦਾਂਦੀ )
<b>TILLFINAL EXAM</b>	
ਵਿਆਕਰਨ (ੳ) ਨਾਉਂਵਾਕੰਸ਼ : ਪਰਿਭਾਸ਼ਾ , ਬਣਤਰਅਤੇਪ੍ਰਕਾਰ (ਅ) ਕਿਰਿਆਵਾਕੰਸ਼ : ਪਰਿਭਾਸ਼ਾ , ਬਣਤਰਅਤੇਪ੍ਰਕਾਰ (ੲ) ਵਿਹਾਰਕਵਿਆਕਰਨਕਵਿਸ਼ਲੇਸ਼ਣ	

<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: PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)**

(Special paper in lieu of Punjabi Compulsory)

ਸਿਲੇਬਸ ਤੇ ਪਾਠਪੁਸਤਕਾਂ

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 ਪਾਠਪੁਸਤਕ ਵਿਚ ਦਰਜ)</p>
<b>TILLFINAL EXAM</b>
ਉਪਰੋਕਤ ਪਾਠਪੁਸਤਕ ਵਿਚੋਂ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 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%

**BC 502: MANAGEMENT ACCOUNTING-I****Max Marks: 75****Maximum Time: 3 Hrs.****TILLMST-I**

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.

**TILLMST-II**

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;

**TILLFINAL EXAM**

Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios

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

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

<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 504: INDIRECT TAXES-I**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
Goods and Services Tax: Meaning, Nature & Scope; Taxes of Centre and State subsumed under GST, Comprehensive structure of GST Model: Australian Model, Canadian Model, Kelkar Shah Model ; Benefits and Limitations of GST. Registration, Procedure, Amendments and Cancellation. Time and Value of Supply. Levy & collection of GST; GST Council & Administrative authorities.
<b>TILLMST-II</b>
Input tax credit, Tax invoices Debit & Credit Notes; Accounts and records, Return and Payments of tax, Inspection, search and seizure, offences & penalties, Appeal & Revision under GST.
<b>TILLFINAL EXAM</b>
Customs Act: Basic Concept, Types of Custom Duties, valuation of goods, Procedure for import & export, Exemptions from Custom Duty.

<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: GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
<p>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.</p> <p>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.</p>
<b>TILLMST-II</b>
<p>Codes &amp; 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), Green Governance, clause 49 &amp; Listing agreement.</p>
<b>TILLFINAL EXAM</b>
<p>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. CSR provisions under companies Act. 2013.</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%

**BC 506: CORPORATE FINANCE**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Corporate Finance: Nature and Scope; Financial goals: Profit vs. wealth maximization; Finance Functions: investment, financing, and dividend decisions; Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity. Capital Budgeting: Nature, Purpose, 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.
<b>TILLMST-II</b>
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.  Capital Structure : Capital Structure decisions: Capital structure patterns, Determinants of Capital structure, Designing optimum capital structure, Constraints. Operating and Financial Leverage:
<b>TILLFINAL EXAM</b>
Their measurement; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage. Trading on Equity. Dividend Policies: 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 Working Capital requirements

<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-6<sup>th</sup>)**

**BC 601 :ਪੰਜਾਬੀਲਾਜ਼ਮੀ**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>	
ਅ- 1	ਸਰਲਅੰਗਰੇਜ਼ੀਪੈਰ੍ਰੇਦਾਸਰਲਪੰਜਾਬੀਵਿਚਅਨੁਵਾਦ
<b>TILLMST-II</b>	
ਅ- 2	ਵਿਆਕਰਣ  (i) ਵਾਕ :ਪਰਿਭਾਸ਼ਾਅਤੇਕਿਸਮਾਂ  (ii) ਕਾਰਕਅਤੇਕਾਰਕੀਸੰਬੰਧ
<b>TILLFINAL EXAM</b>	
(iii)	ਵਾਕਵਾਤਮਕਜੁਗਤਾਂ :ਮੇਲਅਤੇਅਧਿਕਾਰ
(iv)	ਵਿਹਾਰਕਵਿਆਕਰਨਕਵਿਸ਼ਲੇਸ਼ਣ  ਸਮੁਚੇਪਾਠਕ੍ਰਮਵਿੱਚੋਂਸੰਖੇਪਉਤਰਾਂਵਾਲੇਪ੍ਰਸ਼ਨ

<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: PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)**

(Special paper in lieu of Punjabi Compulsory)

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>	
ਪੰਜਾਬੀਮੁੱਢਲਾਗਿਆਨਭਾਗ	-III, ਸੰਪਾ . ਪ੍ਰੋ . ਲਖਵੀਰਸਿੰਘ , ਡਾ .
ਸੁਰਜੀਤਸਿੰਘ , ਪ੍ਰੋ . ਬਲਬੀਰਸਿੰਘ	
ਪਬਲੀਕੇਸ਼ਨਬਿਓਰੇ	,ਪੰਜਾਬੀਯੂਨੀਵਰਸਿਟੀ ,ਪਟਿਆਲਾ ।
ਪੰਜਾਬੀਮੁੱਢਲਾਗਿਆਨਭਾਗ	-III ਦੇ ਛੇਤੋਂਦਸਤੱਕਲੇਖ ।
<b>TILLMST-II</b>	
I ਚਿੱਠੀ	-ਪੱਤਰ (ਨਿੱਜੀਜਾਂਕਾਰੇਬਾਰੀ )।
II ਬਹੁਤੇਸ਼ਬਦਾਂਦੀਥਾਂਇੱਕਸ਼ਬਦ	।(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: BUSINESS ENVIRONMENT**

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
<p>Business Environment: Concept, importance and components, Internal and external environment, Micro and macro variables: Income, Employment, Money Supply, Price Level, Interest rates, Savings and Investments, Trade and balance of payments. Movement and Interrelationship between different variables. Trends in Macro variables in India, Changing dimensions of business environment .</p> <p>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. NITI Aayog: Role and functions.</p>
<b>TILLMST-II</b>
<p>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; New economic policy and its impact on Indian economy. Economic reforms, liberalization and structural adjustment programmes.</p>
<b>TILLFINAL EXAM</b>
<p>International Environment: International trading environment (overview); Trends in India's Foreign trade; Foreign trade and economic growth; International economic groupings.</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%

## BC 605: FUNDAMENTALS OF ENTREPRENEURSHIP

Max Marks: 75

Maximum Time: 3 Hrs.

<b>TILLMST-I</b>
<p>Introduction: Meaning, scope, need and significance; role and functions of entrepreneur in economic development; economic, social and psychological need for entrepreneurship; characteristics, qualities and pre-requisites of entrepreneur; Emergence of Entrepreneurial Class; Theories of Entrepreneurship. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.</p>
<b>TILLMST-II</b>
<p>Family Business: Concept, structure and kinds of family firms ; Culture and evolution of family firm; Managing Business, family and shareholder relationships ; Conflict and conflict resolution in family firms ; Managing Leadership ,succession and continuity ; Encouraging change in the family business system.</p> <p>Financing the Entrepreneurialbusiness : Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions, Venture capital. Promotion of a Venture: Opportunities analysis; External environment analysis, Economic, Social and Technological analysis; Competitive Factors: Legal requirements for establishment of a new unit.</p>
<b>TILLFINAL EXAM</b>
<p>Entrepreneurial Development programmes (EDP): role, relevance and achievements; Role of government in organizing EDPs; Critical evaluation. Women Entrepreneurship: Need, Growth and development of women Entrepreneurship, Problems faced by Women Entrepreneurs. Entrepreneurship in Informal Sector, Rural Entrepreneurship, Entrepreneurship in Sectors like Agriculture, Tourism, health care, Transport and allied services.</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%

**BC 606 : FINANCIAL PLANNING**

**Max Marks: 75**

**Maximum Time: 3 Hrs.**

<b>TILLMST-I</b>
Financial Planning: Nature, Objectives, Advantages and Process of Financial Planning; Legal aspects of financial planning. Investment Environment: Basic Investment objectives, Types of investment options available to an individual investor - bonds, equity shares, mutual funds , fixed deposits, PPF, financial derivatives, commodity derivatives, gold and bullion, ETFs, REITs, real estate etc. Objectives and rewards of investing. Investment constraints (tax considerations, unique needs etc.).
<b>TILLMST-II</b>
Impact of inflation and indexation. Sources of financial information, Understanding mutual funds Schemes Return-Risk Assessment: Risk aversion and risk profiling. Concept, types and calculation of returns. Assessment of risks in various financial instruments. Power of compounding and Time value of money. Rupee cost averaging. Concept of Portfolio and Diversification. Basics of Portfolio risk and return (two assets case)..
<b>TILLFINAL EXAM</b>
Tactical and strategic asset allocation. Personal Financial Planning: Need and Importance; Personal financial planning process. Setting personal financial goals; Life cycle approach to financial planning. Components of financial plan; developing financial plan; Using time value concept to estimate savings. Evaluation of tax saving instruments. Planning for life insurance and health insurance. Primary clauses in Insurance agreement. Main contents of healthcare insurance. Investor Protection: Role of SEBI. Investor grievances and redressal system in India

<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%