

PANJAB UNIVERSITY, CHANDIGARH-160014 (INDIA)

(Estd. under the Panjab University Act VII of 1947 – enacted by the Govt. of India)

**FACULTY OF
BUSINESS MANAGEMENT AND COMMERCE**

SYLLABI

FOR

**Course Outline for B.Com, B.Com (Honours), B.Com (Honours with Research)
as per NEP 2020**

For the session 2024-25

Table-1

**NEP 2020 COLLEGES COMMERCE TEMPLATE: STUDENT OPTING FOR INTERDISCIPLINARY.COM,
B.COM. (HONOURS) AND B.COM. (HONOURS) WITH RESEARCH**

SEM	COURSE LEVEL	CORE SUBJECTS			AEC/MIL	SEC	MDS C	VAC	INTERNSHIP	PBI/HCP	TOTAL CREDITS
		(A)	(B)	(C)							
		4 Credits	4 Credits	4 Credits	2 Credits	3 Credits	3 Credits	2 Credits	2 Credits	2 Credits	
I	100	A1	B1	C1	English	SEC 1	MDS C 1	VAC 1		PBI/HCP	24
II	100	A2	B2	C2	English	SEC 2	MDS C 2	VAC 2		PBI/HCP	24
A student may exit after 1 year and will be given UG certificate subject to Completion of one 4-credit onsite vocational / internship / apprenticeship (in addition to 6 credits from Skill based course) during summer vacation of Year 1											
III	200	A3 A4	B3	C3	AEC/MIL	SEC 3	MDS C 3				24
IV	200	A5	B4 B5	C4 C5	AEC/MIL			VAC 3			24
A student may exit after 2nd year and a UG Diploma subject to Completion of one 4-credit onsite vocational/ internship / apprenticeship (in addition to 09 credits from Skill based course) course during summer vacation of Year 2											
V	300	A6 A7	B6 B7	C6				VAC 4	INTER N		24
VI	300	A8 A9	B8 B9	C7 C8							24
3 YEAR BCOM DEGREE		36	36	32	08	09	09	08	02	04	144
VII	400	A10 A11	B10 B11	C9 C10							24

VIII	400	A12 A13	B12 B13	C11 C12							24
4 YEAR DEGREE B COM Honours		52	52	48	08	09	09	08	02	04	192
4 YEAR DEGREE WITH RESEARCH											
VII	400	A10 A11	B10 B11	C9 C10							24
VIII*	400	A-12 * DISSERTATION	B12 * DISSERTATION	RM C11 * DISSERTATION							24
4 YEAR DEGREE-B COM Honours with research		48/56	48/56	48/56	08	09	09	08	2	04	192

NOTES:

1. A student can opt for a MDSC course subject to following conditions:

- a) The student must not have studied that course in 10+2 level.
- b) The student must not have taken that course as a core subject.

2. A student can choose MDSC from following:

- a) Laws (MDSC1, MDSC 2, MDSC 3)
- b) International Business (MDSC1, MDSC 2, MDSC 3)

3. *A student who secures 75% or more marks in aggregate till semester 6 (up to 3 year degree) shall be eligible for 4 YEAR DEGREE B.COM HONOURS with research, on the condition that the Institution is a PU approved Research Centre. Also, a student may choose any of the three subjects for research/dissertation of 08 credits.

4. Language paper chosen as MIL-1 and MIL-2 should be in the same subject.

5. RM=Research Methodology

6. The students will mandatorily opt for Environment Science as a VAC option in any of the semesters.

Table-2

NEP 2020 COLLEGES COMMERCE TEMPLATE: STUDENT OPTING FOR SINGLE MAJOR, SINGLE/DOUBLE MINOR B.COM, B.COM. (HONOURS) AND B.COM (HONOURS) WITH AND WITHOUT RESEARCH

SEM	COURSE LEVEL				AEC/ MIL	SEC	MDSC	VAC	INTERN SHIP/ DISSERTA TION	COMPUL SORY LANG UAGE	TOTAL CREDITS
		MAJOR	MINOR 1	MINOR 2							
		4 Credits	4 Credits	4 Credits	2 Credits	3 Credits	3 Credits	2 Credits	2 Credits	2 Credits	
I	100	A 1(Compulsory) , B1, C1			English	SEC 1	MDSC 1	VAC 1		PUNJABI /HCP	24
II	100	A 2(Compulsory) , B2, C2			English	SEC 2	MDSC 2	VAC 2		PUNJABI HCP	24
III	200	MAJ -A3 MAJ -A4 MAJ - A5	MIN – B3/C3		English/ MIL	SEC 3	MDSC 3				24
IV	200	MAJ-A6 MAJ-A7 MAJ-A8 MAJ- A9	MIN –B4/C4		English /MIL			VAC 3			24
V	300	MAJ-A10	MIN – B5/C5					VAC 4	INTERNS		24

		MAJ-A11 MAJ- A12 MAJ-A13						HIP		
VI	300	MAJ-A14 MAJ- A15 MAJ-A16 MAJ-A17 MAJ- A18	MIN – B6/C6							24
3 YEAR DEGREE		72	32	08	09	09	08	02	04	144
VII	400	MAJ-A19 MAJ- A20 MAJ- A21 MAJ-A22 MAJ -A23	MIN – B7/C7							24
VIII*	400	MAJ-A24 MAJ- A25 MAJ- A26 MAJ- A27 MAJ- A28	MIN – B8/C8							24
4 YEAR DEGREE BCOM HONOURS		112	40	08	09	09	08	02	04	192
SINGLE MAJOR 3 YEAR/ 4 YEAR BCOM (HONOURS WITH RESEARCH)										
VII	400	MAJ – A19 MAJ- A20 MAJ- A21 MAJ -A22 MAJ- A23	MIN – B7/C7							24
VIII*	400	MAJ -A24 RM MAJ- A25 MAJ- A26	MIN– B8/C8							24

		DISSERTATION (08 CREDITS)								
4 YEAR B.COM HONOURS WITH RESEARCH		104+8=112	40	08	09	09	08	2	04	192

NOTES:

1. A student can opt for a MDSC course subject to following conditions:

- a) The student must not have studied that course in 10+2 level.
- b) The student must not have taken that course as a core subject.

2. A student can choose MDSC from following:

- a) Laws (MDSC1, MDSC 2, MDSC 3)
- b) International Business (MDSC1, MDSC 2, MDSC 3)

3. *A student who secures 75% or more marks in aggregate till semester 6 (up to 3 year degree) shall be eligible for 4 YEAR DEGREE B.COM HONOURS with research, on the condition that the Institution is a PU approved Research Centre. Also, a student may choose any of the three subjects for research/dissertation of 08 credits.

4. Language paper chosen as MIL-1 and MIL-2 should be in the same subject.

5. RM=Research Methodology

6. The students will mandatorily opt for Environment Science as a VAC option in any of the semesters.

TABLE - 3

**NEP 2020 COLLEGES COMMERCE TEMPLATE: STUDENT OPTING FOR INTERDISCIPLINARY B.COM,
B.COM. (HONOURS) AND B.COM. (HONOURS) WITH RESEARCH**

SEM	COURSE LEVEL	CORE SUBJECTS			AEC/MIL	SEC	MDSC	VAC	INTERNSHIP	PBI/HCP	TOTAL CREDITS
		(A)	(B)	(C)							
		4 Credits	4 Credits	4 Credits	2 Credits	3 Credits	3 Credits	2 Credits	2 Credits	2 Credits	
I	100	NBCM 101	NBCM 102	NBCM 103	ENG (AEC) - 030	COM/BB A(SEC) – 101/101A/101B/101C/101D	COM/ BBA(MDSC) – 101/101A	VAC – OPTIO NS ⁶		PBI/ HCP	24
II	100	NBCM 201	NBCM 202	NBCM 203	ENG (AEC) - 031	COM/BB A (SEC) – 201/201A. /201B/201 C/ 201D	COM/ BBA (MDSC) – 201/201A	VAC – OPTIO NS ⁶		PBI/ HCP	24
A student may exit after 1 year and will be given UG certificate subject to Completion of one 4-credit onsite vocational / internship / apprenticeship (in addition to 6 credits from Skill based course) during summer vacation of Year 1											
III	200	NBCM 301 NBCM 302	NBCM 303	NBCM 304	AEC/MIL	COM/BBA (SEC) – 301/301A/301B	COM/ BBA (MDS C) – 301/301A				24
IV	200	NBCM 401	NBCM 402 NBCM 403	NBCM 404 NBCM 405	AEC/MIL			VAC – OPTIO NS ⁶			24
A student may exit after 2nd year and a UG Diploma subject to Completion of one 4-credit onsite vocational/ internship / apprenticeship (in											

addition to 09 credits from Skill based course) course during summer vacation of Year 2											
V	300	NBCM 501 NBCM 502	NBCM 503 NBCM 504	NBCM 505				VAC – OPTIO NS ⁶	INTER N		24
VI	300	NBCM 601 NBCM 602	NBCM 603 NBCM 604	NBCM 605 NBCM 606							24
3 YEAR BCOM DEGREE		36	36	32	08	09	09	08	02	04	144
VII	400	NBCM 701 NBCM 702	NBCM 703 NBCM 704	NBCM 705 NBCM 706							24
VIII	400	NBCM 801 NBCM 802	NBCM 803 NBCM 804	NBCM 805 NBCM 806							24
4 YEAR DEGREE B COM Honours		52	52	48	08	09	09	08	02	04	192
4 YEAR DEGREE WITH RESEARCH											
VII	400	NBCM 701 NBCM 702	NBCM 703 NBCM 704	NBCM 705 NBCM 706							24
VIII*	400	NBCM 801 * DISSERTATION	NBCM 802 * DISSERTATIO N	RM C11 * DISSERTA TION							24
4 YEAR DEGREE-B COM Honours with research		48/56	48/56	48/56	08	09	09	08	2	04	192

NOTES:

1. A student can opt for a MDSC course subject to following conditions:

- a) The student must not have studied that course in 10+2 level.
- b) The student must not have taken that course as a core subject.

2. A student can choose MDSC from following:

- a) Laws (MDSC1, MDSC 2, MDSC 3)
- b) International Business (MDSC1, MDSC 2, MDSC 3)

3. *A student who **secures 75% or more marks in aggregate till semester 6** (up to 3 year degree) shall be eligible for 4 YEAR DEGREE B.COM HONOURS with research, on the condition that the Institution is a PU approved Research Centre. Also, a student may choose any of the three subjects for research/dissertation of 08 credits.

4. Language paper chosen as MIL-1 and MIL-2 should be in the same subject.

5. RM=Research Methodology

6. The students will mandatorily opt for Environment Science as a VAC option in any of the semesters.

TABLE- 4

TEMPLATE FOR SINGLE MAJOR (ACCOUNTING & FINANCE) 3 YEAR/ 4 YEAR BCOM PROGRAM												
SEM	COURSE LEVEL					AEC/MIL	SEC	MDSC	VAC	INTERNSHIP	COMPULSORY LANGUAGE	TOTAL CREDITS
		MAJOR-DSC	MINOR 1	MINOR -2								
		4 Credits	4 Credits	4 Credits		2 Credits	3 Credits	3 Credits	2 Credits	2 Credits	2 Credits	
I	100	DSC 1- Financial Accounting	Micro Economics	Psychology For Managers		English	SEC 1	Commercial Law/ Fundamentals of International Business	VAC 1		PUNJABI/HC P	24
II	100	DSC 2- Corporate accounting	Macro Economics	HRM		English	SEC 2	Business Law/ Foreign Trade Policy & Procedures	VAC 2		PUNJABI/HC P	24
III	200	DSC 3- Cost Accounting DSC 4- Advanced	Business Statistics/ Marketing Management			AEC/MIL	SEC 3	Company Law/ Foreign Trade Finance	VAC 3	INTERN		24

		Accounting									
IV	200	<u>DSC 5-</u> Financial Markets <u>DSC 6 –</u> Strategic Cost Management <u>DSC 7 -</u> Auditing and Fraud Detection <u>DSC 8 -</u> GST	Global Business Environment/ Strategic Business Management		AEC/MI L			VAC 4			24
V	300	<u>DSC 9-</u> Management Accounting <u>DSC 10–</u> Direct Tax Laws – 1 <u>DSC 11–</u> Innovative Financial Services <u>DSC 12 -</u> Investment Analysis& Portfolio Management <u>DSC 13 –</u> Financial	Entrepreneurs hip and Startup Ecosystem/ Production & Operation Management								24

		<p>Methodology</p> <p><u>DSC 20-</u> Financial Statement Analysis</p> <p><u>DSC 21-</u> Financial Technology & Analytics</p> <p><u>DSC 22-</u> Corporate Governance & Business Ethics</p> <p><u>DSC 23 –</u> Neuro-Finance</p>	HRM								
VIII *	400	<p><u>DSC 24-</u> Corporate Restructuring & Valuation</p> <p><u>DSC 25-</u> International Financial Management</p> <p><u>DSC 26-</u> Corporate Tax Planning</p> <p><u>DSC 27 –</u> Government</p>	International Economics/ Social Media & Web Analytics								24

	Corporate Restructuring & Valuation DSC 25- International Financial Management DSC 26- Corporate tax Planning DISSERTATION (08 credits)	Economics/ Social Media & Web Analytics									
4 YEAR DEGREE HONS with Research	112	40	--	-	08	09	09	08	02	04	192

NOTE:

The above structure is for B.Com Hons (Major in Accounting & Finance) and (Minor either in Economics/ Management)

TABLE-5

TEMPLATE FOR SINGLE MAJOR/SINGLE MINOR/DOUBLE MINOR 4 YEAR BCOM HONS/HONS WITH RESEARCH PROGRAM												
SEM	COURSE LEVEL					AEC/MIL	SEC	IDC	VAC	INTERNSHIP	COMPULSORY LANGUAGE	TOTAL CREDITS
		MAJOR	MINOR 1	MINOR -2								
		4 Credits	4 Credits	4 Credits		2 Credits	3 Credits	3 Credits	2 Credits	2 Credits	2 Credits	
I	100	<u>DSC A1</u> -Principles of Financial Accounting	Psychology for Managers	Micro Economics		English	SEC 1	IDC 1	VAC 1		PUNJABI/HCP	24
II	100	<u>DSC A2</u> -Corporate accounting	HRM	Macro economics		English	SEC 2	IDC 2	VAC 2		PUNJABI/HCP	24
III	200	<u>DSC A3</u> -Financial Education and Planning <u>DSC A4</u> -Commercial Banking in India	Bank Operations Management / ECONOMICS			AEC/MIL	SEC 3	<u>IDC 3</u> Spread sheet-based Data Analysis	VAC 3	INTERN		24
IV	200	<u>DSC A5</u> -Introduction to Securities Market <u>DSC A6</u> -Basics of Mutual Fund	Fin-tech and Digital Banking/ECONOMICS			AEC/MIL			VAC 4			24

		Financial Market <u>DSC A27</u> -Portfolio Management Services <u>DSC A28</u> -Comprehensive Behavioral Finance										
4 YEAR DEGREE (Hons)		112	40	--	--	08	09	09	08	02	04	192
VIII sem	400	<u>DSC A24</u> - Business Research Analysis - RM <u>DSC A25</u> - Options Trading <u>DSC A26</u> - Regulatory framework of Financial Market <u>Dissertation of 08 Credits</u>										
4 YEAR DEGREE (Hons with Research)		112	40	--	--	08	09	09	08	02	04	192

Course Outline for B.Com, B.Com Honours, B.Com Honours with Research as per NEP 2020 w.e.f session

2024-25

SEMESTER-I

PaperCode	TypeofCourse	Subject Name	Credits
NBCM 101	Core Subject	Principles of Financial Accounting	4
NBCM 102	Core Subject	Psychology for Managers	4
NBCM 103	Core Subject	Micro Economics	4
COM/BBA – MDSC 101/101A	Multidisciplinary Course	Commercial Law/ Fundamentals of International Business	3
ENG (AEC) - 030	Ability Enhancement courses	English	2
	Compulsory Subject	Punjabi/ HCP	2
COM/BBA - SEC	Skill Enhancement Courses	SEC- OPTIONS	3
COM/BBA- VAC	Common Value-Added courses	VAC -OPTIONS	2
Total Credits			24

SEMESTER - II

Paper Code	Type of Course	Subject Name	Credits
NBCM 201	Core Subject	Corporate Accounting	4
NBCM 202	Core Subject	Human Resource Management	4
NBCM 203	Core Subject	Macro Economics	4
COM/BBA – MDSC 201/201A	Multidisciplinary Course	Business Law/ Foreign Trade	3

		Policy & Procedures	
ENG (AEC) -030	Ability Enhancement courses	English	2
	Compulsory Subject	Punjabi/ HCP	2
COM/BBA - SEC	Skill Enhancement Courses	SEC- OPTIONS	3
COM/BBA-VAC	Common Value-Added courses	VAC -OPTIONS	2
Total Credits			24

SEMESTER - III

PaperCode	TypeofCourse	Subject Name	Credits
NBCM 301	Core Subject	Cost Accounting	4
NBCM 302	Core Subject	Goods & Services Tax	4
NBCM 303	Core Subject	Business Mathematics and Statistics	4
NBCM 304	Core Subject	Marketing Management	4
COM/BBA – MDSC 301/301A	Multidisciplinary Course	Company Law/ Foreign Trade Finance & Documentation	3
	Ability Enhancement courses	English	2
COM/BBA - SEC	Skill Enhancement Courses	SEC- OPTIONS	3
TOTAL CREDITS			24

SEMESTER- IV

PaperCode	TypeofCourse	Subject Name	Credits
NBCM 401	Core Subject	Cost Management	4
NBCM 402	Core Subject	Auditing & Secretarial Practice	4
NBCM 403	Core Subject	Quantitative Techniques & Methods	4
NBCM 404	Core Subject	Financial Markets And Services	4
NBCM 405	Core Subject	Advanced Accounting	4
	Ability Enhancement courses	English	2
COM/BBA - VAC	Value Added Course	VAC - OPTIONS	2
		Total Credits	24

SEMESTER-V

PaperCode	TypeofCourse	Subject Name	Credits
NBCM 501	Core Subject	Direct Tax - I	4
NBCM 502	Core Subject	Management Accounting	4
NBCM 503	Core Subject	Production & Operations Management	4
NBCM 504	Core Subject	Indian Economy	4
NBCM 505	Core Subject	Security Analysis & Portfolio Management	4
COM/BBA - VAC	Value Added Course	VAC - OPTIONS	2
INTERN	INTERNSHIP	COMPULSORY FOR ALL	2
		Total Credits	24

SEMESTER-VI

PaperCode	TypeofCourse	Subject Name	Credits
NBCM 601	Core Subject	Direct Tax - II	4
NBCM 602	Core Subject	Financial Management	4
NBCM 603	Core Subject	Operations Research	4
NBCM 604	Core Subject	Entrepreneurship & Start-up	4
NBCM 605	Core Subject	Corporate Reporting Issues & Practices	4
NBCM 606	Core Subject	Banking & Insurance Management	4
		Total Credits	24

ESSENTIAL COMPONENTS OF COURSE OF B.COM/B.COM HONOURS/ B.COM HONOURS WITH RESEARCH (SEMESTERS I, II, III & IV)

SEMESTER -I

PROGRAMME OUTCOMES

PO1.The course aims to provide comprehensive knowledge and coherent understanding of the accounting, taxation, auditing, risk management, financial accounting, managerial economics, business law, marketing, new venture planning and business communications.

PO2.The main objective of this course is to provide deeper understanding of the disciplinary, interdisciplinary and value added courses with practical orientation to make the students ready to make a mark in the industry with strong human and moral values.

PO3.The course will provide practical, professional, and procedural knowledge required for carrying out various professions including knowledge required for undertaking self-employment initiatives, and knowledge and mindset required for entrepreneurship involving enterprise creation, improved product development, or a new mode of organization.

PO4.To enhance skills in areas to explore many career paths like investment and portfolio management, stock market, security analysis, mutual fund and capital market analysis, accounting field, financial field etc.

PO5.To pursue research in the area of marketing, finance, human resources and banking.

PO6. To develop communication skills and build confidence to face the challenges of the corporate world

PO7.To prepare the abecedarian with the strong foundation for selecting their future career in the field of corporate sectors

1	Course Title	PRINCIPLES OF FINANCIAL ACCOUNTING
2	Course Code	NBCM 101
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	<p>45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week)</p> <p>(1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com</p>
5	Credits	4 Credits Theory +Tutorials = 3+1 credits
6	Max. Marks and Time	<p>100 Marks (80 TH + 20 IA)</p> <p>4X5 + 4 X 15 = 80 Marks</p> <ol style="list-style-type: none"> The exam of this course will be of 3 hours duration. There will be no objective type questions. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees
7	Course Objectives	The objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.
8	Course Outcomes	<p>On successful completion of the course, the Students will be able to</p> <p>CO1. Understand the theoretical framework of accounting as well accounting standards.</p> <p>CO2. Acquire the ability to prepare the financial statements of manufacturing and non-manufacturing entities of sole proprietors.</p>

CO3. Practice the accounting treatments for consignment transactions & events in the books of consignor and consignee.

CO4. Abridge the ability to prepare and analyze the branch account.

CO5. Build the understanding of the accounting treatment for royalty transactions & articulate the Royalty agreements.

CO6. Outline the emerging trends in the field of accounting.

9 Pedagogy of the Course Work

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.

10 Instructions for paper setters and candidates

Note : The question paper of each subject covering the entire course shall be divided into three sections

Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.

Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

Important Note : In all numerical papers the paper setter is required to set numerical questions as follows:

Section A : Four numerical questions out of six questions.

Section B and C: At least two numerical questions out of four questions.

11 Course Content

UNIT – I

Financial Accounting- Meaning-Theoretical Framework - Accounting Concepts and Conventions- Generally Accepted Accounting Principles (GAAP): Branch Accounting-Dependent and Independent

Branches (Excluding Foreign Branches). Departmental Accounting- Meaning, Need, Advantages, Apportionment of Expenses, Inter -Departmental Transfers and Provision for Unrealised Profit.

UNIT – II

Preparation of final accounts of sole trader- Partnership Accounts -insolvency and dissolution of the firm including piecemeal distribution, Royalty Accounts, Accounting for Joint Venture and Consignment.

Practical work:

- Download 'Framework for the Preparation and Presentation of Financial Statements from the websites of the Institute of Chartered Accountants of India (ICAI) to analyse the qualitative characteristics of accounting information provided therein.
- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
- Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
- Prepare financial statements manually and using appropriate software.
- Prepare accounts of Inland Branches.
- Examine the accounting practices for consignment business

12 Suggested Readings

- ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
- Anthony, David and Kenneth - Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
- Horngren and Philbrick- Introduction to Financial Accounting, Pearson Education, 11th Edition.
- Shukla and Grewal – Advanced Accounting, S. Chand Publication, New Delhi.
- R.L. Gupta and V.K. Gupta - Advanced Accounting, Sultan Chand Publication, NewDelhi.
- T.S. Reddy & A. Murthy – Financial Accounting, Margham Publications, Chennai.
- P.C. Tulsian – Financial Accounting, S.Chand and Sons.

Note: Latest edition of text books may be used.

1 Course Title	PSYCHOLOGY FOR MANAGERS
2 Course Code	NBCM 102
3 Typology of Course	CORE SUBJECT
4 Course Duration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	3+1 Credits (Theory + Tutorial)
6 Max. Marks and Time	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 hours duration. b. There will be no objective type questions. c. Small Case lets could be added.
7 Course Objectives	The objective of the paper is to provide broad understanding about basic concepts and techniques of

	human behaviour to the students.
8 Course Outcomes	<p>CO1. Ability to discuss psychological factors unique to organizations.</p> <p>CO2. Ability to identify psychological factors unique to individuals working in organizations.</p> <p>CO3. Understanding of topics such as selection, performance appraisal and training.</p> <p>CO4. Learning the applicability of topics of Conflict resolution, Working Conditions and Job Satisfaction.</p>
9 Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10 Instructions for paper setters and candidates	<p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p>
11 Course Content	<p style="text-align: center;">UNIT- I</p> <p>Introduction: Concepts, Definitions; Need and Importance of Organisational Behaviour for Managers, Contributing Disciplines of OB. Nature and Scope, Organisational Behaviour Models.</p> <p>Individual Behaviour: Introduction and Meaning, Factors Affecting Individual Behaviour, Models of Individual Behaviour</p>

Personality: Meaning, Characteristics, Determinants and Theories of Personality Perception: Nature & Importance, Perception Process, Perpetual Errors and Distortions.

Attitudes and Values: Components, Theories of Attitude, Sources and Measurement of Attitudes. Concept, Sources and Types of Values.

UNIT II

Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale.

Inter Personal Behaviour and Transactional Analysis (TA).

Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership.

Conflict Management: Traditional vis-a-vis Modern View of Conflict, Types and Causes of Conflict, Stages of Conflict and levels of conflict, Conflict Resolution.

12 Suggested Readings

Suggested Readings:

1. Robbins, Stephens P., Organisational Behaviour
2. French, W and C. Bell, Organisational Development
3. Davis, Keith, Human Behaviour at Work: Organisational Behaviour
4. Luthans, Fred, Organisational Behaviour
5. Harold Weihrich, Koontz, Essentials of Management
6. Robbins, Stephens P., Organisational Behaviour Concepts, controversies and Applications.

1	Course Title	MICRO ECONOMICS
2	Course Code	NBCM 103
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	<p>45 hours of lectures for Theory + 15 hours of tutorials</p> <p>(1 credit = 15 hours of theory learning based on 3 hrs./week)</p> <p>(1 credit = 30 hours of practical based on 2 hrs./week)</p> <p>(1 credit = 15 hours of tutorials based on 1 hr./week)</p> <p>(1 Semester = 15 weeks)</p> <p>3-groups will be created for the purpose of Tutorials for each unit of B.Com</p>
5	Credits	<p>4 Credits</p> <p>Theory = 4 credits</p>
6	Max. Marks and Time	<p>100 Marks (80 TH + 20 IA)</p> <p>4X5 + 4 X 15 = 80 Marks</p> <ol style="list-style-type: none"> The exam of this course will be of 3 hours duration. There will be no objective type questions. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	Course Objectives	To study the basic concepts of microeconomics relevant for Business decision making and helping the students to understand the application of economic principles in business management
8	Course Outcomes	CO1. Define the basic concepts in Microeconomic Theory

	<p>CO2. Explain the fundamental hypothesis in Microeconomic Theory</p> <p>CO3. Carry out microeconomic analysis based on fundamental hypothesis,</p> <p>CO4. Explain any topic with the help of graphs</p> <p>CO5. Interpret any given graph and draw conclusions</p>
9 Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10 Instructions for paper setters and candidates	<p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p>
11 Course Content	<p style="text-align: center;">UNIT – I</p> <p>Consumer Behaviour Utility Approach: Meaning, Types, Relationship between Marginal Utility and Total Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer Equilibrium, Derivation of Demand Curve.</p> <p>Indifference Curve Approach: Properties, Consumer Equilibrium, Price Effect, Income Effect, Substitution Effect, Price Effect a combination of Income Effect and Substitution Effect. Law of Demand Elasticity of Demand: Definitions, Types, Measurement, Factors and Importance</p> <p style="text-align: center;">UNIT-II</p> <p>Production and Revenue Production Function: Laws of Returns, Law of Variable Proportion and Returns to Scale. Cost and Cost Curves : Concept of Nominal Real Economic Implicit, Explicit and</p>

Opportunity Cost, Cost Curve under Short-run and Long-run, Relationship between Average Cost and Marginal Cost.

Revenue Curves: Concept of Total Average and Marginal Revenue under different Market Conditions, Relationship between Average Revenue, Marginal Revenue and Elasticity of Demand.

Perfect Competition: Features, Equilibrium of Firm, Equilibrium of Industry, Role of Time element in Price Determination.

Monopoly: Feature, Equilibrium of Firm/Industry, Price Discrimination and Its Types.

Monopolistic Combination: Features, Price-Output Policy of the Firm. Selling Cost, Meaning, Effects, Equilibrium of Firm with respect to Selling Cost.

Practical Work:

Demand and supply analysis

- Choose a product
- Research factors affecting demand and supply
- Analyse how changes in these factors influence equilibrium price and quantity
- Calculate price elasticity through historical data

12 Suggested Readings

1. Dwivedi, D.N. Managerial Economics, 7th Edition, Vikas Publishing House.
2. Salvatore, D. Managerial Economics in a Global Economy, 6th Edition, Oxford University Press.
3. Peterson, L. and Jain Managerial Eco., 4th Edition, Pearson Education.
4. Kontsoyianis; Modern Micro-Economics.
5. M. Adhikary ; Business Economics.

ਪੰਜਾਬੀਲਾਜ਼ਮੀ
phHekwH
PUN-121
B.COM
COMPULSORY PUNJABI

Semester-I ਕ੍ਰੈਡਿਟ-2

ਨਿਰਧਾਰਤ ਸਮਾਂ: 60 ਘੰਟੇ

Credit Distribution, Eligibility and Pre-Requisites of the Course

Course title & Code	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	tutorial	practical		
B.COM / PUN-121	2	3	1	0		

Credits: 2

L/T/P=3/1/0

Learning objective

- ਇਸ ਕੋਰਸ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਪੰਜਾਬੀ ਨਾਟਕ ਦੇ ਵਿਸ਼ੇਸ਼ ਗੁਣਾਂ ਨੂੰ ਪੇਸ਼ ਕੀਤਾ ਜਾਵੇਗਾ।
- ਇਸ ਕੋਰਸ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਨਾਟਕ ਵਿਸ਼ੇ ਦੀ ਸਮਝ ਪੈਦਾ ਕਰ ਸਕਣਗੇ।

- ਇਸਕੋਰਸਰਾਹੀਂਪੰਜਾਬੀਨਾਟਕਦੇਵਿਭਿੰਨਸੰਦਰਭਾਂਅਤੇਵਿਹਾਰਕਪੰਜਾਬੀਸੰਬੰਧੀਜਾਣਕਾਰੀਹਾਸਿਲਕਰਨਗੇ।
- ਇਸਕੋਰਸਦਾਉਦੇਸ਼ਵਿਦਿਆਰਥੀਆਂਅੰਦਰਪੰਜਾਬੀਨਾਟਕਦੇਵਿਭਿੰਨਪੱਖਾਂਬਾਰੇਗਿਆਨਪੈਦਾਕਰਨਾਹੈ।

Learning outcomes

- ਇਸਕੋਰਸਰਾਹੀਂਵਿਦਿਆਰਥੀਪੰਜਾਬੀਨਾਟਕਸਬੰਧੀਸਮਝਪੈਦਾਕਰਨਦੇਸਮਰੱਥਹੋਜਾਣਗੇ।
- ਇਸਅਧਿਐਨਰਾਹੀਂਪੰਜਾਬੀਵਿਆਕਰਣਦੀਵਰਤੋਂਸਬੰਧੀਜਾਣਕਾਰੀਹਾਸਿਲਹੋਵੇਗੀ।
- ਇਸਅਧਿਐਨ ਰਾਹੀਂਵਿਹਾਰਕਪੰਜਾਬੀਸਬੰਧੀਚਰਚਾਕਰਦੇਹੋਏਵਿਦਿਆਰਥੀਪੰਜਾਬੀਵਿਆਕਰਣਦੀਆਂਬਾਰੀਕੀਆਂ ਨੂੰਸਮਝਣਦੇਸਮਰੱਥਹੋਣਗੇ।
- ਇਸਪਰਚੇਦੇਅਧਿਐਨਰਾਹੀਂਵਿਦਿਆਰਥੀਆਂਵਿੱਚਅਨੁਵਾਦਦੀਸਮੱਸਿਆਨੂੰਹੱਲਕਰਨਦੀਸੂਝਪੈਦਾਹੋਵੇਗੀ।

ਪੰਜਾਬੀਲਾਜ਼ਮੀ

ਬੀ.ਕਾਮ

PUN-121

B.COM

COMPULSORY PUNJABI

Semester-I

ਕ੍ਰੈਡਿਟਦੇ

ਨਿਰਧਾਰਤਏ'੦; ਸਮਾਂ: 60ਘੰਟੇ

ਕੁੱਲਅੰਕ :50

ਲਿਖਤੀਅੰਕ: 45

ਇੰਟਰਨਲਅਸੈਸਮੈਂਟ :05

Unit I

40 ਘੰਟੇ

ਪ੍ਰਸਤਾਵ : 'ਪਰਿੰਦੇਜਾਣਹੁਣਕਿੱਥੇ "ਡਾਕਟਰਸਾਹਿਬਸਿੰਘਚੇਤਨਾਪ੍ਰਕਾਸ਼ਨਲੁਧਿਆਣਾ 2020

- ੳ) ਨਾਟਕਦਾਵਿਸ਼ਾਵਸਤੂਅਤੇਸਾਰ
- ਅ) ਨਾਟਕਦਾਕਲਾਪੱਖਅਤੇਪਾਤਰਚਿਤਰਣ
- ੲ) ਪ੍ਰਸੰਗਦੱਸਕੇਵਿਆਖਿਆ

Unit II

20 ਘੰਟੇ

ਵਿਹਾਰਕਪੰਜਾਬੀ

- ੳ) ਤਕਨੀਕੀਸ਼ਬਦਾਵਲੀਨਿਰਧਾਰਿਤ 50 ਸ਼ਬਦ
- ਅ) ਮੁਹਾਵਰੇ
- ੲ) ਚਿੱਠੀਪੱਤਰਵਪਾਰਕਤੇ d | soh
- ਸ) ਇਸਤਿਹਾਰ: ਵਪਾਰਕਤੇਕਾਰੇਬਾਰਨਾਲਸੰਬੰਧਿਤ
- ਹ) ਅਨੁਵਾਦ

ਨੋਟ: ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ ਵਿਸ਼ੇ ਦੇ ਕ੍ਰੈਡਿਟ 2 ਹੋਣਗੇ ਅਤੇ ਪੇਪਰ 50 ਅੰਕਾਂ ਦਾ ਹੋਵੇਗਾ।

ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ ਦਾ ਸਮਾਂ 4 ਘੰਟੇ ਹਫ਼ਤਾ ਹੋਵੇਗਾ, fi; ftZu j|s/ d/ xZN'^xZN S/ ghohnv (40 fwzN gqsh ghohnv) j'Dr/.

ਯੂਨਿਟ ਅਤੇ ਅੰਕਾਂ ਦੀ ਵੰਡ

gfjb/ਯੂਨਿਟਦੇਤਿੰਨਭਾਗਹੋਣਗੇਅਤੇਅੰਕ 20 ਹੋਣਗੇ।

ੳ) ਇਸਭਾਗਵਿੱਚੋਂਨਾਟਕਦੇਵਿਸ਼ੇਅਤੇਸਾਰਨਾਲ; zpfXsਪ੍ਰਸ਼ਨਪੁੱਛਿਆਜਾਵੇਗਾ। ਇਸਪ੍ਰਸ਼ਨਦੇਅੱਠਅੰਕਹੋਣਗੇਅਤੇਵਿਦਿਆਰਥੀਲਈਇਹਪ੍ਰਸ਼ਨਹੱਲਕਰਨਾਲਾਜ਼ਮੀਹੋਵੇਗਾ।

ਅ)

ਇਸਭਾਗ ਵਿੱਚ ਨਾਟਕ ਦੇ ਕਲਾਤਮਕ ਪੱਖ ਅਤੇ ਪਾਤਰ ਚਿਤਰਨ ਨਾਲ ਸੰਬੰਧਿਤ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਵਿਦਿਆਰਥੀ ਲਈ ਦੋ ਪ੍ਰਸ਼ਨਾਂ ਵਿੱਚੋਂ ਇੱਕ ਪ੍ਰਸ਼ਨ ਹੱਲ ਕਰਨਾ ਜ਼ਰੂਰੀ ਹੋਵੇਗਾ। ਇਹ ਭਾਗ ਅੱਠ ਅੰਕਾਂ ਦਾ ਹੋਵੇਗਾ।

ੲ) ਇਸ ਭਾਗ ਵਿੱਚ ਨਾਟਕ ਵਿੱਚੋਂ ਕੋਈ ਦੋ ਵਾਰਤਾਲਾਪਾਂ ਦੀ ਚੋਣ ਕੀਤੀ ਜਾਵੇਗੀ ਅਤੇ ਵਿਦਿਆਰਥੀ B { z ਕਿਸੇ ਇੱਕ ਦੀ ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ ਕਰਨੀ ਹੋਵੇਗੀ। ਇਹ ਚਾਰ ਅੰਕਾਂ ਦਾ ਹੋਵੇਗਾ।

ਯੂਨਿਟ ਦੇ ਦੋ ਪੰਜ ਭਾਗ ਹੋਣਗੇ ਅਤੇ ਅੰਕ 25 ਹੋਣਗੇ

ੳ) ਨਿਰਧਾਰਤ ਕਨੀਕੀ ਸ਼ਬਦਾਵਲੀ ਵਿੱਚੋਂ ਸੱਤ ਸ਼ਬਦਾਂ ਵਿੱਚੋਂ ਪੰਜ ਸ਼ਬਦਾਂ ਕਰਨੇ ਹੋਣਗੇ। ਇਸ ਦੇ ਪੰਜ ਅੰਕ ਹੋਣਗੇ। 5X1=5

ਅ) ; z s ਮੁਹਾਵਰੇ ਪੁੱਛੇ ਜਾਣਗੇ, ਵਿਦਿਆਰਥੀ ਆਨੇ fJBQK u 'A ਕੋਈ ਪੰਜ ਦੀ ਵਾਕਾਂ ਵਿੱਚ ਵਰਤੋਂ ਕਰਨੀ ਹੋਵੇਗੀ 5X1 = 5 ਅੰਕ ਹੋਣਗੇ।

ੲ) ਵਪਾਰਕ ਜਾਂ d | sohtos 'A ਨਾਲ ; pzfXs ਦੋ ਵਿੱਚੋਂ ਇੱਕ fuZmh ਜਾਂ ਪੱਤਰ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ . fJj gqPB ਪੰਜ ਅੰਕਾਂ ਦਾ ਹੋਵੇਗਾ।

ਸ) ਕਾਰੋਬਾਰ ਨਾਲ ਸੰਬੰਧਿਤ ਦੋ ਵਿੱਚੋਂ ਇੱਕ ਇਸ਼ਤਿਹਾਰ ਕਰਨਾ ਹੋਵੇਗਾ। ਇਸ ਦੇ ਪੰਜ ਅੰਕ ਹੋਣਗੇ।

ਹ) 1 ਅੰਗਰੇਜ਼ੀ g? oQ / ਦਾ ਪੰਜਾਬੀ ਵਿੱਚ ਅਨੁਵਾਦ ਕਰਨਾ ਹੋਵੇਗਾ। ਇਸ ਦੇ ਪੰਜ ਅੰਕ ਹੋਣਗੇ।

ਨਿਰਧਾਰਤ ਪੁਸਤਕਾਂ

- ਡਾ. ਸਾਹਿਬ ਸਿੰਘ, ਪਰਿੰਦੇ ਜਾਣਹੁਣ ਕਿੱਥੇ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ ਲੁਧਿਆਣਾ, 2020
- ਮਨਜੀਤ ਪਾਲ ਕੌਰ, ਪੰਜਾਬੀ ਨਾਟਕ ਤੇ ਰੰਗਮੰਚ ਵਿਕਾਸ ਦੀਆਂ ਸਮੱਸਿਆਵਾਂ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ ਅੰਮ੍ਰਿਤਸਰ, 1991
- ਡਾ. ਗੁਰਦਿਆਲ ਸਿੰਘ ਫੁੱਲ, ਪੰਜਾਬੀ ਨਾਟਕ: ਸਰੂਪ ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ ਪਟਿਆਲਾ।
- ਡਾ. ਕਮਲੇਸ਼ T [Zgb, ਪੰਜਾਬੀ ਨਾਟਕ ਤੇ ਰੰਗਮੰਚ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ 2004
- ਡਾ. ਕੁਲਦੀਪ ਸਿੰਘ ਧੀਰ, ਨਾਟਕ, ਸਟੇਜ ਤੇ ਦਰਸ਼ਕ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
- ਡਾ. ਸੁਰਜੀਤ ਸਿੰਘ ਸੇਠੀ, ਸਿਰਜਨਾਤਮਕ ਨਾਟਕ ਨਿਰਦੇਸ਼ਨ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ ਪਟਿਆਲਾ, 1985
- ਡਾ. ਸਤਨਾਮ ਸਿੰਘ ਸੰਧੂ, ਸਾਹਿਤ ਦੀ ਹੋਂਦ ਵਿਧੀ, ਹੈਰੀਟੇਜ ਪਬਲੀਕੇਸ਼ਨ, ਪਟਿਆਲਾ 1974
- ਡਾ. ਕਿਰਪਾਲ ਕਜ਼ਾਕ (ਸੰਪਾH) ਬਲਜੀਤ ਕੌਰ ਜੀਤੀ, ਰੰਗਮੰਚ ਚਿੰਤਨ, ਗ੍ਰੇਸੀ ਅਸਬੁਕਸ ਪਟਿਆਲਾ, 2013 ਹਰਕੀਰਤ ਸਿੰਘ, ਭਾਸ਼ਾ ਤੇ ਭਾਸ਼ਾ ਵਿਗਿਆਨ, ਬਾਹਰੀ ਪਬਲੀਕੇਸ਼ਨ, ਚੰਡੀਗੜ੍ਹ 1974
- ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।

w[ZYbh gzikph (Gkr gfjbk) bJh gfoGkPe Ppdktbh

1.	Abatement	ਕਟੌਤੀ, ਘਟ
2.	Abstract	ਸੂਖਮ, ਅਮੂਰਤ
3.	Acceptance	ਸਵੀਕ੍ਰਿਤੀ
4.	Accommodation	ਨਿਰਬਾਹ
5.	Accountant	ਲੇਖਾਕਾਰ
6.	Accumulated earnings	ਸੰਚਿਤ ਕਮਾਈ
7.	Adaptation	ਅਨੁਕੂਲਣ
8.	Residual	ਰਹਿੰਦ-ਯੋਜਨਾ, ਅਵਸੇਸ਼
9.	Psycho-analysis	ਮਨੋਵਿਸ਼ਲੇਸ਼ਣ
10.	Administrative expenses	ਪ੍ਰਸ਼ਾਸਨੀ ਖਰਚ
11.	Affidavit	ਹਲਫ਼ੀਆ ਬਿਆਨ
12.	Ambiguous	ਅਸਪਸ਼ਟ
13.	Chronological	ਕਾਲ-ਕ੍ਰਮਿਕ
14.	Analytical	ਵਿਸ਼ਲੇਸ਼ਣਾਤਮਕ
15.	Apparatus	ਉਪਕਰਣ, ਯੰਤਰ
16.	Province	ਪ੍ਰਦੇਸ਼, ਪ੍ਰਾਂਤ
17.	Autonomous	ਸਵਾਧੀਨ
18.	Traditional	ਪਰੰਪਰਾਗਤ, ਰੂੜੀਗਤ
19.	Black marketing	ਚੋਰ-ਬਾਜ਼ਾਰੀ

20.	Bodyof doctrine	ਸਿਧਾਂਤਾਂ ਦਾ ਸੰਗ੍ਰਹ
21.	Boom	ਤੇਜ਼ੀ, ਗਰਮ ਬਾਜ਼ਾਰੀ
22.	Compensation	ਮੁਆਵਜ਼ਾ, ਹਾਨਪੂਰਤੀ
23.	Decentralization	ਵਿਕੇਂਦ੍ਰੀਕਰਨ
24.	Devaluation	ਅਵਮੁੱਲਣ
25.	Taxation	ਕਰ ਲਾਉਣਾ
26.	Dispute	ਝਗੜਾ, ਵਿਗ੍ਰਹ
27.	Distortion	ਵਿਰੂਪਣ
28.	Economy	ਅਰਥਵਿਵਸਥਾ, ਸੰਜਮ, ਆਰਥਿਕਤਾ, ਅਰਥ-ਪ੍ਰਣਾਲੀ
29.	Emigration	ਪਰਵਾਸ
30.	Employer	ਮਾਲਿਕ, ਨਿਯੋਜਕ, ਵਿਵਸਾਈ, ਰੁਜ਼ਗਾਰ-ਪ੍ਰਦਾਤਾ
31.	Entrepreneur	ਉੱਦਮੀ, ਪ੍ਰਾਕ੍ਰਮੀ
32.	Withdrawal	ਵਾਪਸ ਲੈਣਾ
33.	Habitat	ਵਾਸ
34.	Inefficient	ਅਕੁਸ਼ਲ
35.	Integrated	ਏਕੀਕ੍ਰਿਤ
36.	Intervention	ਦਖਲ-ਅੰਦਾਜ਼ੀ
37.	Investment	ਨਿਵੇਸ਼, ਵਿਨਿਯੋਗ
38.	Kinship	ਭਾਈਚਾਰਾ
39.	Maintenance	ਸੰਭਾਲ, ਭਰਣ
40.	Manipulation	ਜੋੜ-ਤੇੜ
41.	Manure	ਖਾਦ, ਰੂੜੀ

42.	Paradox	ਵਿਰੋਧਾਭਾਸ
43.	Accountability	ਜ਼ਿੰਮੇਦਾਰੀ, ਜੁਆਬਦੇਹੀ
44.	Professional	ਵਿਵਸਾਇਕ
45.	Provident fund	ਪ੍ਰੋਵੀਡੈਂਟ ਫੰਡ, ਭਵਿੱਖ-ਨਿਧੀ
46.	Qualitative	ਗੁਣਾਤਮਕ
47.	Rearrangement	ਪੁਨਰ ਵਿਵਸਥਾ
48.	Redistribution	ਪੁਨਰਵੰਡ/ਵਿਭਾਜਨ
49.	Regulation	ਵਿਨਿਯਮਨ
50.	Remuneration	ਮਿਹਨਤਾਨਾ, ਸੇਵਾਫਲ

Table -I
HCP-1:HISTORY AND CULTURE OF PUNJAB
(All Candidates other than B.A.)

Credit:2
Theory Exam: 45
Internal Assessment: 5

Course Objective: The paper will equip the students with a basic understanding of the History and Culture of Punjab

Course Outcome:

- 1.To familiarize the students with the history and culture of Punjab under Harrapan and Vedic times.
2. To familiarize the students with devotional movements in ancient and medieval times.
3. To familiarize the students with the emergence of Sikhism.

Pedagogy of the Course

There will be direct teaching where the students will be referred to the primary works. There will be continuous evaluation of the students through assignments and semester tests. Towards the end of the session, there will be a written examination.

Instructions for the Paper Setter:

1. The duration of the examination shall be 3 hours with a maximum of marks 45. There will be 5 questions overall. Question no.1 will be compulsory. There will be eight short questions. Students have to attempt any 5 in 25-30 words. Each question carried 1 mark. The students have to attempt any four essay-type questions picking 2 out of each unit in about 700-1000 words. Each question carries 10 marks.
2. Internal Assessment will be divided into the following criteria:-
Mid Semester Test: : 2marks
Assignment Report and Class presentation : 2 marks
Attendance : 1marks

Note: For Private/University School of Open Learning students, who have not been assessed earlier for the internal assessment, the marks secured by them in the written paper will proportionally be increased in lieu of the internal examination.

UNIT I

Harappan Civilization: extent and town planning and socio-economic life; Life in Vedic Age: socio-economic and religious, Growth and impact of Jainism and Buddhism in Panjab; Bhakti movement: Main features; prominent saints and their contribution.

UNIT II

Evolution of Sikhism: teaching of Guru Nanak; Institutional Development- Manji, Masand, Sangat and Pangat; Transformation of Sikhism: Martyrdom of Guru Arjan; New Policy of Guru Hargobind, Martyrdom of Guru Tegh Bahadur, Institution of Khalsa: New Baptism; Significance

Suggested Readings:

1. Joshi, L.M (ed.) : History and Culture of the Punjab, Part-I, Publication Bureau, Punjabi University, Patiala, 1989 (3rd ed.)
2. Joshi, L.M and Singh, Fauja (ed.) : History and Culture of Punjab, Vol. I, Punjabi University, Patiala, 1977
3. Prakash, Buddha : Glimpses of Ancient Punjab, P.U., Patiala, 1983
4. Thapar, Romila : A History of India, Vol. I, Penguin Books, 1966
5. Basham, A.L : The Wonder That Was India, Rupa Books, Calcutta (18th rep.),1992
6. Sharma, B.N : Life in Northern India, Munshi Ram Manohar Lal, Delhi, 1966
7. Singh,Kirpal : History and Culture of the Punjab, Part II(Medieval Period), Publication Bureau, Punjabi University, Patiala 1990(3rd ed.).
8. Singh, Fauja(ed.) : History of the Punjab, Vol.III, Punjabi University, Patiala 1972.
9. Grewal, J.S. : The Sikhs of the Punjab, the New Cambridge History of India, Orient Longman, Hyderabad,1990.
10. Singh, Khuwant : A History of the Sikhs, vol I: 1469-1839, Oxford University Press, Delhi, 1991.
11. Chopra, P.N.,Puri, B.N. And Das,M.N. : A Social, Cultural and Economic History of India, Vol.II, Macmillan, Delhi 1974.
12. Hussain ,Yusuf : Glimpse of Medieval Indian Culture, Asia Publishing House, Bombay, 1973(rep.).

Note: The following categories of students shall be entitled to take the option of History & Culture of Punjab in lieu of Punjabi as a compulsory subject:

- A. The students who have not studied Punjabi upto class 10th.
- B. Ward of/and Defence Personnel and Central Govt. Employee/Employees who are transferrable on an All India basis.
- C. Foreigners

SEMESTER II

HCP-2: HISTORY AND CULTURE OF PUNJAB (All Candidates other than B.A.)

Course Objective: The paper will equip the students with a basic understanding of the History and Culture of Punjab

Course Outcome:

- 1. To familiarize the students with history of Punjab under the colonial regime
- 2. To familiarize the students with national movements in Punjab.

Pedagogy of the Course

There will be direct teaching where the students will be referred to the primary works. There will be continuous evaluation of the students through assignments and semester tests. Towards the end of the session, there will be a written examination.

Instructions for the Paper Setter:

- 1. The duration of the examination shall be 3 hours with maximum of marks 45. There will be 5 questions overall. Question no.1 will be compulsory. There will be eight short questions. Students have to attempt any 5 in 25-30 words. Each question carried 1 mark. The students have to attempt any four essay-type questions picking 2 out of each unit in about 700-1000 words. Each question carries 10 marks.
- 2. Internal Assessment will be divided into the following criteria:-
 - Mid Semester Test: : 2marks
 - Assignment Report and Class presentation : 2 marks
 - Attendance : 1marks

Note: For Private/University School of Open Learning students, who have not been assessed earlier for the internal assessment, the marks secured by them in the written paper will proportionally be increased in lieu of the internal examination.

UNIT I

Introduction of Colonial Rule in Punjab: Annexation of Punjab; Board of Administration; Western Education: Growth of Education and rise of middle classes; Agrarian Development; Socio-Religious Reform: Movements

UNIT II

Emergence Of Political Consciousness: Ghadar Movement; Jallianwala Bagh Massacre; Gurudwara Reform Movement; major Morchas; Activities of Babbar Akalis; HSRA and Bhagat Singh; Quit India Movement.

Suggested Readings:

1. Singh, Kirpal : History and Culture of the Punjab, Part II(Medieval Period), Publication Bureau, Punjabi University, Patiala 1990(3rd ed.).
2. Singh, Fauja(ed.) : History of the Punjab, Vol.III, Punjabi University, Patiala 1972.
3. Grewal, J.S. : The Sikhs of the Punjab, the New Cambridge History of India, Orient Longman, Hyderabad,1990.
4. Singh, Khuswant : A History of the Sikhs, vol I: 1469-1839, Oxford University Press, Delhi, 1991.
5. Chopra, P.N.,Puri, B.N. And Das, M.N. : A Social, Cultural and Economic History of India, Vol.II, Macmillan, Delhi, 1974.

Table -II

**HCP-1: HISTORY AND CULTURE OF PUNJAB
(All Candidates other than B.A.)**

SEMESTER I

Credit:2

Theory Exam: 45

Internal Assessment: 5

Course Objective: The paper will equip the students with a basic understanding of the History and Culture of Punjab

Course Outcome:

1. To familiarize the students with the history and culture of Punjab under Harrapan and Vedic times.
2. To familiarize the students with devotional movements in ancient and medieval times.
3. To familiarize the students with the emergence of Sikhism.

Pedagogy of the Course

There will be direct teaching where the students will be referred to the primary works. There will be continuous evaluation of the students through assignments and semester tests. Towards the end of the session, there will be a written examination.

Instructions for the Paper Setter:

1. The duration of the examination shall be 3 hours with a maximum of marks 45. There will be 5 questions overall. Question no.1 will be compulsory. There will be eight short questions. Students have to attempt any 5 in 25-30 words. Each question carried 1 mark. The students have to attempt any four essay-type questions picking 2 out of each unit in about 700-1000 words. Each question carries 10 marks.
2. Internal Assessment will be divided into the following criteria:-
 - Mid Semester Test: : 2marks
 - Assignment Report and Class presentation : 2 marks
 - Attendance : 1marks

Note: For Private/University School of Open Learning students, who have not been assessed earlier for the internal assessment, the marks secured by them in the written paper will proportionally be increased in lieu of the internal examination.

UNIT I

Harappan Civilization: extent and town planning and socio-economic life; Life in Vedic Age: socio-economic and religious, Growth and impact of Jainism and Buddhism in Panjab; Bhakti movement: Main features; prominent saints and their contribution.

UNIT II

Evolution of Sikhism: teaching of Guru Nanak; Institutional Development- Manji, Masand, Sangat and Pangat; Transformation of Sikhism: Martyrdom of Guru Arjan; New policy of Guru Hargobind, martyrdom of Guru Tegh Bahadur, Institution of Khalsa: New baptism; Significance

Suggested Readings:

1. Joshi, L.M (ed.) : History and Culture of the Punjab, Part-I, Publication Bureau, Punjabi University, Patiala, 1989 (3rd ed.)
2. Joshi, L.M and Singh, Fauja (ed.) : History and Culture of Punjab, Vol. I, Punjabi University, Patiala, 1977
3. Prakash, Buddha : Glimpses of Ancient Punjab, P.U., Patiala, 1983
4. Thapar, Romila : A History of India, Vol. I, Penguin Books, 1966
5. Basham, A.L : The Wonder That Was India, Rupa Books, Calcutta (18th rep.),1992
6. Sharma, B.N : Life in Northern India, Munshi Ram Manohar Lal, Delhi, 1966
7. Singh,Kirpal : History and Culture of the Punjab, Part II(Medieval Period), Publication Bureau, Punjabi University, Patiala 1990(3rd ed.).
8. Singh, Fauja(ed.) : History of the Punjab, Vol.III, Punjabi University, Patiala 1972.
9. Grewal, J.S. : The Sikhs of the Punjab, the New Cambridge History of India, Orient Longman, Hyderabad,1990.
10. Singh, Khuwant : A History of the Sikhs, vol I: 1469-1839, Oxford University Press, Delhi, 1991.
11. Chopra, P.N.,Puri, B.N. And Das,M.N. : A Social, Cultural and Economic History of India, Vol.II, Macmillan, Delhi 1974.

12. Hussain ,Yusuf : Glimpse of Medieval Indian Culture, Asia Publishing House, Bombay, 1973(rep.).

Note: The following categories of students shall be entitled to take the option of History & Culture of Punjab in lieu of Punjabi as a compulsory subject:

- A. The students who have not studied Punjabi up to class 10th.
- B. Ward of/and Defence Personnel and Central Govt. Employee/Employees who are transferrable on an All India basis.
- C. Foreigners

SEMESTER II

HCP-2: HISTORY AND CULTURE OF PUNJAB (All Candidates other than B.A.)

Credits: 2
Theory Exam: 45
Internal Assessment: 5

Course Objective: The paper will equip the students with a basic understanding of the History and Culture of Punjab

Course Outcome:

- 1. To familiarize the students with history of Punjab under the colonial regime
- 2. To familiarize the students with national movements in Punjab.

Pedagogy of the Course

There will be direct teaching where the students will be referred to the primary works. There will be continuous evaluation of the students through assignments and semester tests. Towards the end of the session, there will be a written examination.

Instructions for the Paper Setter:

1. The duration of the examination shall be 3 hours with maximum of marks 45. There will be 5 questions overall. Question no.1 will be compulsory. There will be eight short questions. Students have to attempt any 5 in 25-30 words. Each question carried 1 mark. The students have to attempt any four essay-type questions picking 2 out of each unit in about 700-1000 words. Each question carries 10 marks.
2. Internal Assessment will be divided into the following criteria:-

Mid Semester Test:	: 2marks
Assignment Report and Class presentation	: 2 marks
Attendance	: 1marks

Note: For Private/University School of Open Learning students, who have not been assessed earlier for the internal assessment, the marks secured by them in the written paper will proportionally be increased in lieu of the internal examination.

UNIT I

Introduction of Colonial Rule in Punjab: Annexation of Punjab; Board of Administration; Western Education: Growth of Education and rise of middle classes; Agrarian Development; Socio-Religious Reform: Movements

UNIT II

Emergence Of Political Consciousness: Ghadar Movement; Jallianwala Bagh Massacre; Gurudwara Reform Movement; major Morchas; Activities of Babbar Akalis; HSRA and Bhagat Singh; Quit India Movement.

Suggested Readings:

1. Singh, Kirpal : History and Culture of the Punjab, Part II(Medieval Period), Publication Bureau, Punjabi University, Patiala 1990(3rd ed.).
2. Singh, Fauja(ed.) : History of the Punjab, Vol.III, Punjabi University, Patiala 1972.
3. Grewal, J.S. : The Sikhs of the Punjab, the New Cambridge History of India, Orient Longman, Hyderabad,1990.
4. Singh, Khuswant : A History of the Sikhs, vol I: 1469-1839, Oxford University Press, Delhi, 1991.
5. Chopra, P.N.,Puri, B.N. And Das, M.N. : A Social, Cultural and Economic History of India, Vol.II, Macmillan, Delhi, 1974.

Table –III
HCP-1: HISTORY AND CULTURE OF PUNJAB
(All Candidates other than B.A.)

SEMESTER I

Credit:2
Theory Exam: 45
Internal Assessment: 5

Course Objective: The paper will equip the students with a basic understanding of the History and Culture of Punjab

Course Outcome:

1. To familiarize the students with the history and culture of Punjab under Harrapan and Vedic times.
2. To familiarize the students with devotional movements in ancient and medieval times.
3. To familiarize the students with the emergence of Sikhism.

Pedagogy of the Course

There will be direct teaching where the students will be referred to the primary works. There will be continuous evaluation of the students through assignments and semester tests. Towards the end of the session, there will be a written examination. \

Instructions for the Paper Setter:

3. The duration of the examination shall be 3 hours with a maximum of marks 45. There will be 5 questions overall. Question no.1 will be compulsory. There will be eight short questions. Students have to attempt any 5 in 25-30 words. Each question carried 1 mark. The students have to attempt any four essay-type questions picking 2 out of each unit in about 700-1000 words. Each question carries 10 marks.
4. Internal Assessment will be divided into the following criteria:-
 - Mid Semester Test: : 2marks
 - Assignment Report and Class presentation : 2 marks
 - Attendance : 1marks

Note: For Private/University School of Open Learning students, who have not been assessed earlier for the internal assessment, the marks secured by them in the written paper will proportionally be increased in lieu of the internal examination.

UNIT I

Harappan Civilization: extent and town planning and socio-economic life; Life in Vedic Age: socio-economic and religious, Growth and impact of Jainism and Buddhism in Panjab; Bhakti movement: Main features; prominent saints and their contribution.

UNIT II

Evolution of Sikhism: teaching of Guru Nanak; Institutional Development- Manji, Masand, Sangat and Pangat; Transformation of Sikhism: Martyrdom of Guru Arjan; New Policy of Guru Hargobind, Martyrdom of Guru Tegh Bahadur, Institution of Khalsa: New Baptism; Significance.

Suggested Readings:

13. Joshi, L.M (ed.) : History and Culture of the Punjab, Part-I, Publication Bureau, Punjabi University, Patiala, 1989 (3rd ed.)
14. Joshi, L.M and Singh : History and Culture of Punjab, Vol. I, Punjabi University, Fauja (ed.) Patiala, 1977
15. Prakash, Buddha : Glimpses of Ancient Punjab, P.U., Patiala, 1983
16. Thapar, Romila : A History of India, Vol. I, Penguin Books, 1966
17. Basham, A.L : The Wonder That Was India, Rupa Books, Calcutta (18th rep.),1992
18. Sharma, B.N : Life in Northern India, Munshi Ram Manohar Lal, Delhi, 1966
19. Singh,Kirpal : History and Culture of the Punjab, Part II(Medieval Period), Publication Bureau, Punjabi University, Patiala 1990(3rd ed.).
20. Singh, Fauja(ed.) : History of the Punjab, Vol.III, Punjabi University, Patiala 1972.
21. Grewal, J.S. : The Sikhs of the Punjab, the New Cambridge History of India, Orient Longman, Hyderabad,1990.
22. Singh, Khuwant : A History of the Sikhs, vol I: 1469-1839, Oxford University Press, Delhi, 1991.
23. Chopra, P.N.,Puri, B.N. : A Social, Cultural and Economic History of India, Vol.II, Macmillan, Delhi And Das,M.N. 1974.
24. Hussain ,Yusuf : Glimpse of Medieval Indian Culture, Asia Publishing House, Bombay, 1973(rep.).

Note: The following categories of students shall be entitled to take the option of History & Culture of Punjab in lieu of Punjabi as a compulsory subject:

- D. The students who have not studied Punjabi up to class 10th.
- E. Ward of/and Defence Personnel and Central Govt. Employee/Employees who are transferrable on an All India basis.
- F. Foreigners

SEMESTER II

HCP-2: HISTORY AND CULTURE OF PUNJAB (All Candidates other than B.A.)

Course Objective: The paper will equip the students with a basic understanding of the History and Culture of Punjab

Course Outcome:

1. To familiarize the students with history of Punjab under the colonial regime
2. To familiarize the students with national movements in Punjab.

Pedagogy of the Course

There will be direct teaching where the students will be referred to the primary works. There will be continuous evaluation of the students through assignments and semester tests. Towards the end of the session, there will be a written examination.

Instructions for the Paper Setter:

3. The duration of the examination shall be 3 hours with maximum of marks 45. There will be 5 questions overall. Question no.1 will be compulsory. There will be eight short questions. Students have to attempt any 5 in 25-30 words. Each question carried 1 mark. The students have to attempt any four essay-type questions picking 2 out of each unit in about 700-1000 words. Each question carries 10 marks.

4. Internal Assessment will be divided into the following criteria:-

Mid Semester Test:	: 2marks
Assignment Report and Class presentation	: 2 marks
Attendance	: 1marks

Note: For Private/University School of Open Learning students, who have not been assessed earlier for the internal assessment, the marks secured by them in the written paper will proportionally be increased in lieu of the internal examination.

UNIT I

Introduction of Colonial Rule in Punjab: Annexation of Punjab; Board of Administration; Western Education: Growth of Education and rise of middle classes; Agrarian Development; Socio-Religious Reform: Movements

UNIT II

Emergence Of Political Consciousness: Ghadar Movement; Jallianwala Bagh Massacre; Gurudwara Reform Movement; major Morchas; Activities of Babbar Akalis; HSRA and Bhagat Singh; Quit India Movement.

Suggested Readings:

6. Singh, Kirpal : History and Culture of the Punjab, Part II(Medieval Period),
Publication Bureau, Punjabi University, Patiala 1990(3rd ed.).
7. Singh, Fauja(ed.) : History of the Punjab, Vol.III, Punjabi University, Patiala 1972.
8. Grewal, J.S. : The Sikhs of the Punjab, the New Cambridge History of India,
Orient Longman, Hyderabad,1990.
9. Singh, Khuswant : A History of the Sikhs, vol I: 1469-1839, Oxford University
Press, Delhi, 1991.
10. Chopra, P.N.,Puri, B.N. : A Social, Cultural and Economic History of India, Vol.II,
And Das, M.N. Macmillan, Delhi, 1974.

SEMESTER-II

1	Course Title	CORPORATE ACCOUNTING
2	Course Code	NBCM 201
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	Credits	4 Credits Theory + Tutorial = 3+1 credits
6	Max. Marks and Time	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 hours duration. b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination. d. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees

7	Course Objectives	To gain knowledge about basic corporate accounting with the relevant Accounting standards.
8	Course Outcomes	<p>CO1. Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, types of shares, bonus share, right share and underwriting.</p> <p>CO2. Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration etc.</p> <p>CO3. Develop the application skills to computation of pro-rate allotment, redemption of preference shares, final accounts and preparation of balance sheet of joint stock companies.</p> <p>CO4. Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method Evaluate the techniques for redemption of preference share,</p> <p>CO5. Preparation of final accounts of Banking Companies and Insurance Companies.</p>
9	Pedagogy of the Course Work	Class Room Lecture, Problem Solving, Interactive sessions, PPT, Group Assignments, Tutorials and Group Discussions, Case Studies etc.
10	Instructions for paper setters and candidates	<p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each</p>

question will carry 15 marks; the total weightage being 30 marks.

Important Note :In all numerical papers the paper setter is required to set numerical questions as follows:

Section A : Four numerical questions out of six questions.

Section B and C: At least two numerical questions out of four questions.

11 Course Content

UNIT I

Issue of shares through Book building process- Forfeiture- Reissue - Buy-Back of Shares, Redemption of Preference Shares. Right Issue and Bonus Shares.

Underwriting of Shares and Debentures

Preparation of Final Accounts of Companies including the provisions of managerial remuneration and Profit Prior to Incorporation.

UNIT II

Issue and Redemption of Debentures

Accounts of Banking Companies

Accounts of Insurance Companies

Practical Work:

- Collect prospectus issued by reputed companies, and examine the matters related to issues of shares.
- Examine the annual reports of business organizations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
- Analyse buy back, bonus issue or right issue by any listed companies.
- Download company annual reports of reputed companies from the websites and analyze the voluntary and mandatory information contained in these statements.
- Read and Collect Notes on Accounts from the annual reports of reputed companies from the websites.

12 Suggested Readings	<ul style="list-style-type: none"> • Chakraborty – Advanced Accountancy • R.L. Gupta and M. Radhaswamy – Advanced accounts – Sultan Chand. • Shukla Garewal and Gupta – Advanced accounts – S.Chand, NewDelhi. • D. Chanderbose – Advanced Accounting, Vol. I, PHI Learning Pvt.Ltd. • T.S. Reddy and A. Murthy – Corporate Accounting, Margham Publications, Chennai • Jain & Narang – Company Accounts
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1 Course Title	HUMAN RESOURCE MANAGEMENT
2 Course Code	NBCM 202
3 Typology of Course	CORE SUBJECT
4 Course Duration/ LTP (Lectures, Tutorials, Practical)	60 hours of lectures for Theory (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	4 Credits = 3 Theory + 1 Tutorial
6 Max. Marks and Time	100 Marks (80 TH + 20 IA) $4 \times 5 + 4 \times 15 = 80$ Marks <ol style="list-style-type: none"> a. The exam of this course will be of 3 hours duration. b. There will be no objective type questions. c. Small Case lets could be added.

7 Course Objectives	The objective of the paper is to provide broad understanding about basic concepts and techniques of human behaviour to the students.
8 Course Outcomes	<p>CO1. Integrated perspective on role of HRM in modern business.</p> <p>CO2. Ability to plan human resources and implement techniques of job design</p> <p>CO3. Competency to recruit, train, and appraise the performance of employees</p> <p>CO4. Rational design of compensation and salary administration</p> <p>CO5. Ability to handle employee issues and evaluate the new trends in HRM</p>
9 Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10 Instructions for paper setters and candidates	<p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p>
11 Course Content	<p style="text-align: center;">UNIT – I</p> <p>Human Resource Management: Introduction, Meaning, Definitions, Nature, Functions, Importance and Limitations of HRM. Contemporary Issues in HRM: HRM Challenges, HRM in the Digital Age, Future Trends in HRM</p>

Human Resource Planning: Introduction, Definitions, Features, Need, Objectives, Process, Types, and Benefits of HR Planning; Factors affecting HR Planning; Problems in HR planning and Suggestions for Making HR Planning Effective; Succession Planning

Job Analysis and Job Design: Job Analysis – Introduction, Objectives, Benefits, Process, Techniques and Problems in Job Analysis. Job Design – Meaning, Objectives and Techniques of Job Design.

Recruitment and Selection: Recruitment – Meaning and Definitions, Importance, Purpose, Process, Factors, Sources, Methods of Recruitment; Factors affecting Recruitment; Constraints, Challenges and Recent Trends in Recruitment. Selection – Meaning and Definitions, Selection Process and Methods.

UNIT – II

Training and Development: Training – Concepts, Importance; Identification of Training Needs; Types of Training; Designing and Evaluation of Training Programmes. Development – Concept of Development; Employee Development Programs; Difference between Training and Development.

Performance Appraisal: Concept, Objectives, Methods of Performance Appraisal; Suggestions to make performance appraisal effective; Performance Improvement Techniques

Internal Mobility and Transfers: Promotions – Definition, Purpose, and Basis of Promotion. Demotions – Meaning, Causes and Policy of Demotions. Transfer – Definitions, Purpose, Types and Policy of Transfer. Separations – Definitions and Forms of Separations

Practical Work:

- a. Preparation of Job Descriptions and Job specifications for a Job profile
- b. Choose any MNC and present your observations on training program
- c. Develop a format for performance appraisal of an employee.
- d. Compare the promotion process of companies in different industries.

12 Suggested Readings

- Dessler, Personnel Human Resource Management, Prentice Hall of India.
- D A DeCenzo and S P Robbins, Personnel/ Human Resource Management, Prentice Hall of India.
- Ian Beardwell and Len Holden, Human Resource Management, Macmillan.
- Wendell French, The Personnel Management Process, Houghton Mifflin Co., Boston

- M S Saiyadain, Human Resource Management, TataMcGraw

1 Course Title	MACRO ECONOMICS
2 Course Code	NBCM 203
3 Typology of Course	CORE SUBJECT
4 Course Duration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5 Credits	4 Credits Theory + Tutorial = 3+1 credits
6 Max. Marks and Time	100 Marks (80 TH + 20 IA) 4X5 + 4 X 15 = 80 Marks a. The exam of this course will be of 3 hours duration. b. There will be no objective type questions. c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7 Course Objectives	The paper aims at providing the knowledge of basic concepts of the distribution and modern tools of

	macro-economic analysis.
8 Course Outcomes	<p>Upon successful completion of the course a student will be able to: CO1. Explain the concepts of Macroeconomics and its interrelations with Microeconomics.</p> <p>CO2. Associate the current economic phenomenon with existing theory and put their views on contemporary economic issues.</p> <p>CO3. Apply the principle of Macroeconomics in explaining the behaviour of Macroeconomic variables at national as well as global level.</p>
9 Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10 Instructions for paper setters and candidates	<p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p>
11 Course Content	<p style="text-align: center;">UNIT-I</p> <p>Distribution Wages: Meaning, Types, Marginal Productivity Theory of Wages, Modern Theory of Wages.</p> <p>Rent: Meaning ,Types, Ricardian Theory of Rent, Modern Theory of Rent, Quasi- Rent.</p>

Interest: Meaning, Types, Classical Theory of Interest, Neo-Classical Theory of Interest, Liquidity Preference Theory of Interest.

Profits: Nature, Types, Dynamic Theory of Profits, Innovation Theory of Profits, Risks Bearing Theory of Profit, Uncertainty Bearing Theory of Profits.

UNIT-II

Say's Law of Market: Meaning, Implications, Classical Theory of Income Output and Employment: Keynesian Theory of Employment. Effective Demand: Determination, Importance

Consumption Function: Meaning, Factors Influencing Consumption Function, Average and Marginal Propensities to Consume, Propensity to Save, Psychological Law of Consumption and its Importance. Investment: Meaning, Types, Factors Affecting Investment, Importance of Investment, Measures to Raise Private Investment. Multiplier: Meaning, Keynesian Income or Investment Multiplier, Leakages, Uses, Limitations of Multiplier, Multiplier and Under-Developed Countries.

Practical Work:

Understanding macroeconomics trends:

- Choose country or region and analyse its key macroeconomic indicators such as GDP, unemployment rate, inflation rate etc.

12 Suggested Readings

- Shapiro. E Macroeconomic analysis Galotia publications, NewDelhi.
- Eugene Diulio Macro Economics, 4th Edition, Tata McGraw Hills, Publishing Col. Ltd, NewDelhi.
- Dornbusch R, Fisher, S andStartz,R Macro Economics, 8th Edition, Tata McGraw Hills Publishing Co. Ltd., New Delhi.
- Ackley,G. Macroeconomics: Theory and Policy, Macmillan, NewYork

ਪੰਜਾਬੀਲਾਜ਼ਮੀ
phHekwH
B.COM
PUN-122
COMPULSORY PUNJABI

Semester-IIਕੈਡਿਟ-2

ਨਿਰਧਾਰਤਸਮਾਂ: 60ਖੰਟੇ

Credit Distribution, Eligibility and Pre-Requisites of the Course

Course title & Code	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	tutorial	practical		
B.COM/ PUN-122	2	3	1	0		

Credits: 2

L/T/P=3/1/0

Learning objective

- ਇਸਕੋਰਸਰਾਹੀਂਵਿਦਿਆਰਥੀਆਂਨੂੰਪੰਜਾਬੀਨਾਟਕਦੇਵਿਸ਼ੇਬਾਰੇਗਿਆਨਪੈਦਾਹੋਵੇਗਾ।
- ਇਸਕੋਰਸਰਾਹੀਂਵਿਦਿਆਰਥੀਪੰਜਾਬੀਨਾਟਕਵਿਸ਼ੇਦੀਸਮਝਪੈਦਾਕਰਸਕਣਗੇ।

- ਇਸਕੋਰਸਰਾਹੀਂਪੰਜਾਬੀਨਾਟਕਦੇਵਿਭਿੰਨਸੰਦਰਭਾਂਅਤੇਵਿਹਾਰਕਪੰਜਾਬੀਸੰਬੰਧੀਜਾਣਕਾਰੀਹਾਸਿਲਕਰਨਗੇ।
- ਇਸਕੋਰਸਦਾਉਦੇਸ਼ਵਿਦਿਆਰਥੀਆਂਅੰਦਰਪੰਜਾਬੀਨਾਟਕਦੇਵਿਭਿੰਨਪੱਖਾਂਬਾਰੇਗਿਆਨਪੈਦਾਕਰਨਾਹੈ।

Learning outcomes

- ਇਸਕੋਰਸਰਾਹੀਂਵਿਦਿਆਰਥੀਪੰਜਾਬੀਨਾਟਕਸਬੰਧੀਸਮਝਪੈਦਾਕਰਨਦੇਸਮਰੱਥਹੋਜਾਣਗੇ।
- ਇਸਅਧਿਐਨਰਾਹੀਂਪੰਜਾਬੀਵਿਆਕਰਣਦੀਵਰਤੋਂਸਬੰਧੀਜਾਣਕਾਰੀਹਾਸਿਲਹੋਵੇਗੀ।
- ਇਸਅਧਿਐਨਰਾਹੀਂਵਿਹਾਰਕਪੰਜਾਬੀਸਬੰਧੀਚਰਚਾਕਰਦੇਹੋਏਵਿਦਿਆਰਥੀਪੰਜਾਬੀਵਿਆਕਰਣਦੀਆਂਬਰੀਕੀਆਂਨੂੰਸਮਝਣਦੇਸਮਰੱਥਹੋਣਗੇ।
- ਇਸਪਰਚੇਦੇਅਧਿਐਨਰਾਹੀਂਵਿਦਿਆਰਥੀਆਂਵਿੱਚਅਨੁਵਾਦਦੀਸਮੱਸਿਆਨੂੰਹੱਲਕਰਨਦੀਸੂਝਪੈਦਾਹੋਵੇਗੀ।

ਪੰਜਾਬੀਲਾਜ਼ਮੀ

B.COM

PUN-122

COMPULSORY PUNJABI

Semester-IIਕ੍ਰੈਡਿਟ-2

ਨਿਰਧਾਰਤਏ'੦; ਸਮਾਂ: 60ਘੰਟੇ

ਕੁੱਲਅੰਕ :50

ਲਿਖਤੀਅੰਕ: 45

ਇੰਟਰਨਲਅਸੈਸਮੈਂਟ :05

Unit- I

40ਘੰਟੇ

ਪੁਸਤਕ 'ਪੰਜਾਬੀ ਲੋਕਗੀਤ' (ਸੰਪਾਦਤ) * ਮਹਿੰਦਰ ਸਿੰਘ ਰੰਧਾਵਾ ਅਤੇ ਦੇਵਿੰਦਰ ਸਤਿਆਰਥੀ, ਸਾਹਿਤਯ ਅਕਾਦਮੀ, ਦਿੱਲੀ
(ਨੋਟ : 'ਦੇਸ਼ ਪੰਜਾਬ' ਸਿਰਲੇਖ ਅਧੀਨ ਸੰਗ੍ਰਹਿਤ ਲੋਕਗੀਤ ਪੰਨਾ 183 ਤੋਂ 243 ਤੱਕ)

- ੳ) ਲੋਕਗੀਤਾਂ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ ਤੇ ਸਾਰ
- ਅ) ਲੋਕਗੀਤਾਂ ਦਾ ਕੇਂਦਰੀ ਭਾਵ
- ੲ) ਪ੍ਰਸੰਗ; ਹਿਤ ਵਿਆਖਿਆ
- ਸ) ਛੋਟੇ ਉੱਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ

Unit- II

20ਘੰਟੇ

ਵਿਹਾਰਕ ਪੰਜਾਬੀ

- ੳ) ਤਕਨੀਕੀ ਸ਼ਬਦਾਵਲੀ (ਨਿਰਧਾਰਤ 50 ਸ਼ਬਦ)
- ਅ) ਗੁੰਝਲੀ ਚਰਚਾ
- ੲ) ਬਹੁ ਅਰਥਕ ਸ਼ਬਦ
- ਸ) ਵਿਸਰਾਮ ਫੁਜ਼ਬੁ
- ਹ) ਸੰਖੇਪ ਚਰਚਾ

ਨੋਟ: ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ ਵਿਸ਼ੇ ਦੇ ਕ੍ਰੈਡਿਟ 2 ਹੋਣਗੇ ਅਤੇ ਪੇਪਰ 50 ਅੰਕਾਂ ਦਾ ਹੋਵੇਗਾ।

ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ ਦਾ ਸਮਾਂ 4 ਘੰਟੇ ਹਫ਼ਤਾ ਹੋਵੇਗਾ, fi; ftZu j|s/ d/ xZN'^xZN S/ ghohnv (40 fwzN gqsh ghohnv) j'Dr/.

ਯੂਨਿਟ ਅਤੇ ਅੰਕਾਂ ਦੀ ਵੰਡ

1. ਯੂਨਿਟ ਇੱਕ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ ਅਤੇ ਅੰਕ 20 ਹੋਣਗੇ।

- ੳ) ਇਸਭਾਗ ਵਿੱਚੋਂ ਨਿਰਧਾਰਿਤ ਲੋਕਗੀਤਾਂ ਦੇ ਵਿਸ਼ੇਸ਼ ਤੜੂ ਨਾਲ ਸੰਬੰਧਿਤ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ ਵਿਦਿਆਰਥੀ ਨੇ ਇੱਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਹੈ ਇਹ ਪ੍ਰਸ਼ਨ ਅੱਠ ਅੰਕ ਦਾ ਹੋਵੇਗਾ।
- ਅ) ਇਸਭਾਗ (n) d' / ਵਿੱਚੋਂ ਇੱਕ ਲੋਕਗੀਤ ਦਾ ਕੇਂਦਰੀ ਭਾਵ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ। ਇਹ ਪ੍ਰਸ਼ਨ ਤਿੰਨ ਅੰਕ ਦਾ ਹੋਵੇਗਾ।
- ੲ) ਇਸਭਾਗ (J) ਵਿੱਚ ਕਿਸੇ ਦੋ ਲੋਕਗੀਤਾਂ ਦੇ ਅੰਸ਼ ਦੇ ਕਿਸੇ ਇੱਕ ਦੀ ਪ੍ਰਸੰਗ ਸਾਹਿਤ ਵਿਆਖਿਆ ਕਰਨ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ। ਇਹ ਪ੍ਰਸੰਗ ਸਾਹਿਤ ਵਿਆਖਿਆ ਚਾਰ ਅੰਕ ਦੀ ਹੋਵੇਗੀ।
- ਸ) ਇਸਭਾਗ ਵਿੱਚ ਨਿਰਧਾਰਿਤ ਲੋਕਗੀਤਾਂ ਨਾਲ (n) ; pzfXs ਸੱਤ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ fiBQK ਵਿੱਚੋਂ ਪੰਜ ਦਾ ਉੱਤਰ ਦੇਣਾ ਹੋਵੇਗਾ। ਇਸਭਾਗ ਦੇ ਪੰਜ ਅੰਕ ਹੋਣਗੇ।

2 : {fBN d' d/ ਚਾਰਭਾਗ ਹੋਣਗੇ ਅਤੇ ਅੰਕ 25 ਹੋਣਗੇ

ੳਭਾਗ ਵਿੱਚ ਨਿਰਧਾਰਿਤ ਕਨੀਕੀ ਸ਼ਬਦਾਵਲੀ ਵਿੱਚੋਂ ਸੱਤ ਸ਼ਬਦਾਂ ਵਿੱਚੋਂ ਪੰਜ ਸ਼ਬਦਾਂ ਦਾ ਪੰਜਾਬੀ ਅਨੁਵਾਦ ਕਰਨਾ ਹੋਵੇਗਾ।

- ਅ) fJ; Gkr d/ gzi nze j'Dr/. ਭਾਗ ਵਿੱਚੋਂ ਕਿਸੇ ਵੀ ਵਿਸ਼ੇ ਤੇ ਦੋ ਵਿੱਚੋਂ ਇੱਕ ਤੇ g?oQk ਰਚਨਾ ਕਰਨ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ . ਇਹ ਦਸ ਅੰਕ dk j't/rk .
- ੲ) ਇਸਭਾਗ ਵਿੱਚ ਦਿੱਤੇ ਗਏ g?oQ/ ਦੇ ਸ਼ਬਦਾਂ ਨੂੰ ਵਿਸ਼ਰਾਮ ਚਿੰਨ੍ਹ ਲਗਾਉਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ . ਇਸਭਾਗ ਦੇ ਤਿੰਨ ਅੰਕ ਹੋਣਗੇ .
- ਸ) ਇਸਭਾਗ ਵਿੱਚ ਸਿਰਲੇਖ ਦੱਸ ਕੇ ਸਖੇ ਪਰਚਨਾ ਕਰਨ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ। ਇਸਭਾਗ ਦੇ ਸੱਤ ਅੰਕ ਹੋਣਗੇ। ਇੱਕ ਅੰਕ ਸਿਰਲੇਖ ਲਈ ਦਿੱਤਾ ਜਾਵੇਗਾ।

ਨਿਰਧਾਰਤ ਪੁਸਤਕਾਂ

- ਮਹਿੰਦਰ ਸਿੰਘ ਰੰਧਾਵਾ ਅਤੇ ਦਵਿੰਦਰ ਸਤਿਆਰਥੀ, (ਸੰਪਾਦਕ), 'ਪੰਜਾਬੀ ਲੋਕਗੀਤ', ਵਾਰਸ ਸਾਹਫਾ ਉੱਡੇਸ਼ਨ, nzfwqs; o, 2015
- ਡਾ. ਨਾਹਰ ਸਿੰਘ, 'ਲੋਕ ਵਿਦੀ ਸਿਰਜਣ ਪ੍ਰਕਿਰਿਆ', ਲੋਕਗੀਤ ਪ੍ਰਕਾਸ਼ਨ, ਚੰਡੀਗੜ੍ਹ।
- ਕਰਨੈਲ ਸਿੰਘ ਬਿੰਦ, 'ਲੋਕਯਾਨ ਅਧਿਐਨ', ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ 1998
- ਬਿਕਰਮ ਸਿੰਘ ਘੁੰਮਣ, 'ਪੰਜਾਬੀ ਲੋਕਗੀਤ ਪਰੰਪਰਾ', ਪੰਜਾਬੀ ਰਾਈਟਰਸ ਕੋਆਪਰੇਟਿਵ ਸੋਸਾਇਟੀ ਲਿਮਿਟਡ, ਲੁਧਿਆਣਾ 1990
- ਅਵਤਾਰ ਸਿੰਘ, 'ਪੰਜਾਬੀ ਲੋਕਗੀਤ ਬਣਤਰ ਤੇ ਵਿਕਾਸ', ਨਿਊ ਬੁੱਕ ਕੰਪਨੀ, ਜਲੰਧਰ 1986
- ਸੰਤੋਖ ਸਿੰਘ ਧੀਰ, 'ਲੋਕਗੀਤਾਂ ਬਾਰੇ', ਲਾਹੌਰ ਬੁਕ ਸ਼ਾਪ, ਲੁਧਿਆਣਾ 1954
- ਸੁਹਿੰਦਰ ਸਿੰਘ ਵਣਜਾਰਾ ਬੇਦੀ, 'ਲੋਕ ਅਤੇ ਲੋਕ ਸੰਸਕ੍ਰਿਤੀ', ਨੈਸ਼ਨਲ ਬੁੱਕ NoZ; N, ਇੰਡੀਆ, ਨਵੀਂ ਦਿੱਲੀ 1971
- ਡਾ. ਕਰਨ ਜੀਤ ਸਿੰਘ, 'ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਵਿੱਚ ਸਮਾਜਿਕ ਯਥਾਰਥ ਦਾ ਪ੍ਰਤੀਬਿੰਬ', ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ ਚੰਡੀਗੜ੍ਹ 1981
- ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, 'ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਨ', ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੋਰਡ ਚੰਡੀਗੜ੍ਹ।
- ਜੇਗਿੰਦਰ ਸਿੰਘ ਪੁਆਰਤ ਹੋਰ, 'ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ', ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ ਜਲੰਧਰ, 1997,

- ਪ੍ਰੋਮਪ੍ਰਕਾਸ਼ਸਿੰਘ, ' ਸਿਧਾਂਤਕਭਾਸ਼ਾਵਿਗਿਆਨ ' ,ਮਦਾਨਪਬਲੀਕੇਸ਼ਨਪਟਿਆਲਾ

w[ZYbh gzikph--II ਨਿਰਧਾਰਤ ਪਰਿਭਾਸ਼ਕ ਸ਼ਬਦਾਵਲੀ

1.	Figure	ਅੰਕੜੇ
2.	Ideology	ਵਿਚਾਰਧਾਰਾ
3.	Medium of instruction	ਸਿੱਖਿਆ ਦਾ ਮਾਧਿਅਮ
4.	Personnel	ਕਰਮਚਾਰੀ-ਵਰਗ
5.	Questionnaire	ਪ੍ਰਸ਼ਨਾਵਲੀ
6.	Reference	ਸੰਕੇਤ, ਹਵਾਲਾ, ਸੰਦਰਭ
7.	Revaluation	ਪੁਨਰ ਮੁਲਾਂਕਣ
8.	Survey	ਸਰਵੇਖਣ
9.	Autonomous	ਸਵਾਧੀਨ
10.	Displacement	ਵਿਸਥਾਪਨ
11.	Direction	ਨਿਰਦੇਸ਼
12.	Document	ਦਸਤਾਵੇਜ਼
13.	Irregular	ਅਨਿਯਮਿਤ
14.	Notified area	ਅਧਿਸੂਚਿਤ ਖੇਤਰ
15.	Organisation	ਸੰਗਠਨ
16.	Patriarchy	ਪਿਤਰੀ ਤੰਤਰ

17.	Recognition	ਮਾਨਤਾ
18.	Revenue	ਮਾਲੀਆ
19.	Tribunal	ਅਧਿਕਾਰਣ
20.	Authorized	ਅਧੀਕ੍ਰਿਤ
21.	Co-accused	ਸਹਿਦੋਸ਼ੀ
22.	Disbursement	ਵੰਡਣਾ
23.	Documentary evidence	ਦਸਤਾਵੇਜ਼ੀ ਗਵਾਹੀ
24.	Embezzlement	ਗਬਨ
25.	Enforcement	ਲਾਗੂ ਕਰਨਾ
26.	Extension	ਵਿਸਤਾਰ
27.	Penalty	ਦੰਡ, ਜੁਰਮਾਨਾ
28.	Postpone	ਮੁਲਤਵੀ ਕਰਨਾ
29.	Re- examination	ਪੁਨਰ-ਪ੍ਰੀਖਿਆ
30.	Regularity	ਨਿਯਮਿਤਤਾ
31.	Utilization	ਉਪਯੋਗ
32.	Termination	ਸਮਾਪਤੀ
33.	Valid	ਮੰਨਣਯੋਗ
34.	Verification	ਤਸਦੀਕ
35.	Annexure	ਅਨੁਬੰਧ
36.	Acknowledge	ਸਵੀਕਾਰ
37.	Miscellaneous	ਫੁਟਕਲ
38.	Nomination	ਨਾਮਜ਼ਦਗੀ

39.	Projected	ਪ੍ਰੋਜੈਕਟਿਡ
40.	Recruitment	ਨਿਯੁਕਤੀ, ਭਰਤੀ
41.	Registration	ਪੰਜੀਕਰਣ
42.	Representation	ਪ੍ਰਤੀਨਿਧਤਾ
43.	Specialization	ਵਿਸ਼ੇਸ਼ਗਤਾ
44.	Establish	ਸਥਾਪਿਤ ਕਰਨਾ
45.	Executive	ਕਾਰਜਕਾਰੀ
46.	Disciplinary	ਅਨੁਸ਼ਾਸਨੀ
47.	Democracy	ਲੋਕਤੰਤਰ
48.	Conflict	ਦੁੰਦ, ਦੁਬਿਧਾ
49.	Proposal	ਪ੍ਰੋਜੈਕਟ
50.	Reaction	ਪ੍ਰਤੀਕਰਮ, ਪ੍ਰਤੀਕ੍ਰਿਆ

SEMESTER-III

1	Course Title	COST ACCOUNTING
2	Course Code	NBCM 301
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	Credits	4 Credits Theory +Tutorials = 3+1 credits
6	Max. Marks and Time	100 Marks (80 TH + 20 IA) $4 \times 5 + 4 \times 15 = 80$ Marks <ul style="list-style-type: none">• The exam of this course will be of 3 hours duration.• There will be no objective type questions.• Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.

	<ul style="list-style-type: none"> Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.
7	<p>Course Objectives</p> <p>The objective of this paper is to help the students to acquire conceptual knowledge of cost accounting and elements of cost.</p>
8	<p>Course Outcomes</p> <p>CO1. Understand and analyse the different cost concepts. CO2. Analyse various components of cost of production. CO3. Compute unit cost and total cost by preparing a cost statement. CO4. Compute employee cost, employee productivity and employee turnover. CO5. Determine cost for different industries using job costing, process costing, contract costing and service costing</p>
9	<p>Pedagogy of the Course Work</p> <p>Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.</p>
10	<p>Instructions for paper setters and candidates</p> <p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Important Note :In all numerical papers the paper setter is required to set numerical questions as follows:</p> <p>Section A : Four numerical questions out of six questions.</p>

Section B and C: At least two numerical questions out of four questions.

11 Course Content

UNIT – I

Introduction: Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet.

Material: Accounting and control of purchases, storage and issue of materials. an overview of methods of pricing of materials issues — FIFO, LIFO, Simple Average and Weighted Average price methods, Techniques of Inventory Control.

Labour: Meaning and Components of Labour Cost, its computation and control, Labour Turnover - Concept, Accounting and Control of Idle time and Overtime, Methods of Wage Payment and Incentive Plans.

UNIT – II

Overheads: Collection, Classification, Allocation, Apportionment (Primary and Secondary Distribution) and Absorption of Overheads, Machine Hour Rate.

Methods of Costing: Job costing, Batch Costing, Operation Costing and Contract Costing

Reconciliation of Cost and Financial Accounts.

Practical Work: Use of excel and software package to obtain cost accounting output like: Analysis of Cost- Centre wise and Element wise, Allocation and Apportionment of Overheads, Preparation of Cost Sheet.

12 Suggested Readings

Suggested Readings:

1. Banerjee Bhabatosh: Cost Accounting, PhiLearning
2. Saxena and Vashist: Cost Accounting, Sultan Chand and Sons.
3. N.K. Agarwal: Cost Accounting, Suchita Prakashan Pvt. Ltd.
4. Horngren, Srikant M. Datar, George Foster: Cost Accounting, Prentice Hall.

1	Course Title	Goods and Service Tax (GST)
2	Course Code	NBCM 302
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	<p>45 hours of lectures for Theory + 15 hours of tutorials</p> <p>(1 credit = 15 hours of theory learning based on 3 hrs./week)</p> <p>(1 credit = 30 hours of practical based on 2 hrs./week)</p> <p>(1 credit = 15 hours of tutorials based on 1 hr./week)</p> <p>(1 Semester = 15 weeks)</p> <p>3-groups will be created for the purpose of Tutorials for each unit of B.Com</p>
5	Credits	<p>4 Credits</p> <p>Theory +Tutorials = 3+1 credits</p>
6	Max. Marks and Time	<p>100 Marks (80 TH + 20 IA)</p> <p>4X5 + 4 X 15 = 80 Marks</p> <ul style="list-style-type: none"> • The exam of this course will be of 3 hours duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.

		<ul style="list-style-type: none"> • Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees
7	Course Objectives	The objective of this paper is to acquaint the students with the knowledge of various aspects of Goods and Service Tax Laws and application thereof.
8	Course Outcomes	<p>After completion of the course, learners will be able to:</p> <p>CO1. Recognise the concept of integrated, central and state GST.</p> <p>CO2. Identify the category of persons eligible to apply for registration under GST.</p> <p>CO3. Discuss the relevance of time, value and place of supply.</p> <p>CO4. Demonstrate their understanding of the composition levy scheme.</p> <p>CO5. Recognise the category of goods and services exempted from GST.</p> <p>CO6. Review the concept of an input tax credit.</p>
9	Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	Instructions for paper setters and candidates	<p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the</p>

syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

Important Note :In all numerical papers the paper setter is required to set numerical questions as follows:

Section A : Four numerical questions out of six questions.

Section B and C: At least two numerical questions out of four questions.

11 Course Content

UNIT I

Understanding GST framework-need for GST, GST and Earlier tax structure, features of GST, Pros and cons of GST implementation.

Legal framework of GST- Overview of Central Goods and Service Tax (CGST) Act, Integrated Goods and Service Tax (IGST) Act, State Goods and Service Tax/Union Territory Goods and Service Tax (SGST/UTGST) Act; including key definitions

Various aspects of GST Law- Levy and Collection of GST under CGST and IGST, Scope of Supply, Nature of Supply; Intra state, inter-state etc, Time of Supply, Place of Supply, Value of Supply, Reverse Charge mechanism, Composition Levy Scheme.

UNIT II

Registration procedure under GST, Tax invoice; debit and credit note,Exemptions from GST, Input tax credit, Payment of taxes

Returns under GST, Refund of GST, Offences and Penalties

Authorities under GST and their power

Practical Work: Students should be able to prepare/ generate tax invoices, fill online registration form and various prescribed returns under the act.

12	Suggested Readings	<ol style="list-style-type: none"> 1. Taxmann's GST Ready Reckoner Updated till 2024-25. 2. Taxmann's GST Manual-Enforced w.e.f.1.7.2017. 3. GST Ready Reckoner by CA Kesha R Garg, Bharat Law House, Delhi. 4. Goods and Services Tax in India ----- Notifications by Government of India
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1	Course Title	BUSINESS MATHEMATICS AND STATISTICS
2	Course Code	NBCM 303
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	<p>45 hours of lectures for Theory + 15 hours of tutorials</p> <p>(1 credit = 15 hours of theory learning based on 3 hrs./week)</p> <p>(1 credit = 30 hours of practical based on 2 hrs./week)</p> <p>(1 credit = 15 hours of tutorials based on 1 hr./week)</p> <p>(1 Semester = 15 weeks)</p>
5	Credits	4 Credits = 3 Theory + 1 Tutorial
6	Max. Marks and Time	<p>100 Marks (80 TH + 20 IA)</p> <p>4X5 + 4 X 15 = 80 Marks</p> <ul style="list-style-type: none"> • The exam of this course will be of 3 hours duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	Course Objectives	The objective of this paper is to help the students in understanding mathematical and statistical tools in business decisions.

8	<p>Course Outcomes</p> <p>CO1. Examine and understand the various descriptive properties of statistical data. CO2. Evaluate probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context. CO3. Analyse the underlying relationships between the variables to use simple regression models. CO4. Analyse the trends and tendencies over a period of time through time series analysis. CO5. Examine and apply index numbers to real life situations.</p>
9	<p>Pedagogy of the Course Work</p> <p>Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.</p>
10	<p>Instructions for paper setters and candidates</p> <p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p>
11	<p>Course Content</p> <p style="text-align: center;">UNIT I</p> <p>Matrices and Determinants: Definition of a Matrix. Types of Matrices; Algebra of Matrices; Properties of Determinants; Calculation of Values of Determinants upto Third Order, Ad-Joint of a Matrix, Elementary Row or Column Operations; Inverse of a Matrix. Solution of a System of Linear Equations having Unique Solution and Involving not More Than Three Variables. Differentiation –Idea of Simple Derivative of different Functions (excluding trigonometric function). Maxima and Minima of Functions of One Variable only</p> <p style="text-align: center;">UNIT II</p> <p>Introduction: Statistics as a Subject; Statistical Data: Meaning and Types, Collection and Rounding of Data, Classification and Presentation of Data. Analysis of Univariate Data: Construction of a Frequency</p>

Distribution; Concept of Central Tendency and Dispersion-and Their Measures; Measures of Skewness; Concept of Kurtosis. Time Series: Meaning, Components, Models, Fitting Linear and Quadratic Trend Index Number: Meaning, Types, and Uses: Methods of Constructing Price and Quantity Indices (Simple and Aggregate); Tests of Adequacy; Chain-Base Index Numbers; Base Shifting, Splicing, and Deflecting; Problems in Constructing Index Numbers; Consumer Price Index.

Practical work: Collection, Classification and Presentation of real-time data using Microsoft Excel

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| 12 | Suggested Readings | <ol style="list-style-type: none"> 1. Dowling E.T., Mathematics for Economics; Shaum Series, McGraw Hill, London. 2. Holden, Mathematics for Business and Economics; Macmillan India, NewDelhi. 3. Kapoor, V.K., Business Mathematics; Sultan Chand & Sons, Delhi. 4. Vohra, N.D., Quantitative Techniques in Management; Tata McGraw Hill, NewDelhi. 5. Dowling E.T., Mathematics for Economics; Shaum Series, McGraw Hill, London. 6. Holden, Mathematics for Business and Economics; Macmillan India, NewDelhi. 7. Kapoor, V.K., Business Mathematics; Sultan Chand & Sons, Delhi. 8. Vohra, N.D., Quantitative Techniques in Management; Tata McGraw Hill, NewDelhi. |
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1	Course Title	MARKETING MANAGEMENT
2	Course Code	NBCM 304
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	<p>60 hours of lectures for Theory (1 credit = 15 hours of theory learning based on 3 hrs./week)</p> <p>(1 credit = 30 hours of practical based on 2 hrs./week)</p> <p>(1 credit = 15 hours of tutorials based on 1 hr./week)</p> <p>(1 Semester = 15 weeks)</p> <p>3-groups will be created for the purpose of Tutorials for each unit of B.Com</p>
5	Credits	4 Credits

		3 Theory + 1 Tutorial
6	Max. Marks and Time	<p>100 Marks (80 TH + 20 IA)</p> <p>4X5 + 4 X 15 = 80 Marks</p> <ul style="list-style-type: none"> • The exam of this course will be of 3 hours duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	Course Objectives	To enable students to understand and apply the basic concepts and principles of Marketing.
8	Course Outcomes	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Analyse the marketing environment. 2. Evaluate the dynamics of consumer behavior and the basic product decisions. 3. Analyze the process of value creation through product decisions. 4. Analyze the process of value creation through pricing and distribution decisions. 5. Assess marketing decisions involving product promotion.
9	Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	Instructions for paper setters and candidates	<p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the</p>

syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

11 Course Content

UNIT – I

Introduction to Marketing: Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix.

Consumer Buying Behaviour: Factors Influencing Buying Behaviour, Buying Decision Process.

Market Segmentation: Levels and Patterns of Market Segmentation, Basis, Major Segmentation Variables for Consumer Markets, Concepts of Market Targeting and Positioning.

Product Planning and Market Strategies: Product Life Cycle, New Product Development, Product Concepts and Classification, Branding, Packaging and Labeling.

UNIT – II

Pricing Decision: Pricing Policies and Strategies,

Distribution Decisions: Channel Design Decisions, Major Channel Alternatives, Channels Management Decision, Causes and Managing Channel Conflict, Physical Distribution.

Promotion Decisions: Communication Process. Promotion Tools: Advertising (Steps Involved in Designing and Advertising Programme), Sales Promotions, Personal Selling.

Recent trends in online marketing; e- marketing, mobile marketing, digital marketing and social media marketing

Practical Work:

- a. Name any five FMCG companies in India and identify the pricing strategy used by each one of them.
- b. Select any five firms in automobile industry and identify the promotional methods used by each of the firm.
- c. Identify any five products that failed in the market and identify the causes of failure for each of the products.
- d. Select any five products and identify the various channels of distribution used for each of them.
- e. Identify a product in the growth stage and write about 4Ps of marketing in it.

12 Suggested Readings

1. Czinkota, M.R. and Kotabe.M.,Marketing Management, Vikas Publishing, NewDelhi.
2. Grewal and Levy, Marketing, Mc-Graw Hill PublicationKotler, Philips, Marketing Management:

- Analysis, Planning, Implementation & Control, Prentice Hall of India, New Delhi.
3. Perreault, W.D. and Jerome, E.M., Basic Marketing, Tata McGraw Hill, New Delhi
 4. Ramaswamy, V.S. and Namakumari, S., Marketing Management: Planning, Control, MacMillan Press, NewDelhi.
 5. Panda Tapan K., Marketing Management -Text and Cases, Taxmann Publications, 3rd Edition
 6. Zikmund, A., Marketing, Thomson Learning, Mumbai

SEMESTER IV

1	Course Title	COST MANAGEMENT
2	Course Code	NBCM 401
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	45 hours of lectures for Theory + 15 hours of tutorials (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	Credits	4 Credits

		Theory +Tutorials = 3+1 credits
6	Max. Marks and Time	<p>100 Marks (80 TH + 20 IA)</p> <p>4X5 + 4 X 15 = 80 Marks</p> <ul style="list-style-type: none"> • The exam of this course will be of 3 hours duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination. • Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees
7	Course Objectives	The objective of the paper is to acquaint the students with the various methods of cost determination and tools and techniques of cost control.
8	Course Outcomes	<p>The students will learn:</p> <p>CO1. Computation of Fixed, Variable, Semi-Fixed And Semi-Variable Cost Concepts</p> <p>CO2. Analyzes The Relationship Between The Cost-Volume And Profit</p> <p>CO3. Understanding of Break-Even Sales Price, Break-Even Sales Volume, The Total Contribution Margin, The Unit Contribution Margin, Margin Of Safety, Security Ratio, Profit Margin Concepts</p> <p>CO4. Understanding and computing of Budgeting And Operating Budgets Concepts</p> <p>CO5. Computation of Standard Variation Analysis Through Standard Costs</p> <p>CO6. Understanding Activity Based Costing</p>
9	Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	Instructions for paper setters and candidates	<p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the</p>

total weightage being 20 marks.

Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

Important Note :In all numerical papers the paper setter is required to set numerical questions as follows:

Section A : Four numerical questions out of six questions.

Section B and C: At least two numerical questions out of four questions.

11 Course Content

UNIT – I

Cost Management: Need Significance and Different Areas of Cost Management and Application.

Methods of Cost Determination: Service Costing, Uniform costing and Inter Firm Costing, Process Costing (including joint and by-products).

Contemporary Costing Concepts: Activity Based Costing with Practical Problems, Target Costing, Life Cycle Costing, Value Chain Analysis.

UNIT – II

Techniques for Cost Control& Decision Making: Marginal Costing, Cost-Volume-Profit Analysis and Decision Making; Differential Costing and Absorption Costing.

Budgeting and Budgetary Control: Concepts, Objectives, Limitations, Types of various Budgets, Applications and preparation of cash budget, Fixed and Flexible budgets, Zero Base Budgeting.

Standard Costing, Analysis of Variances

Practical Work:

- a. Prepare a cost statement for any Process industry.
- b. Comparison of traditional costing and activity based costing through case studies.
- c. Use of excel or software package to obtain cost accounting output like: Fixed and Variable Cost, Break Even Point, P/V Analysis

d. Preparation of fixed and flexible budgets with excel	
12 Suggested Readings	<ol style="list-style-type: none"> 1. Edward Blocher, David Stoul-GaryCokins: Cost Management,McGrawHill 2. JawaharLal: Advance Management Accounting, S.Chand and CompanyLtd. 3. M. Ravi Kishore: Cost Management, Taxman Publications. 4. N.K.Agarwal: Cost Accounting, SuchitaPrakashanPvt.Ltd. 5. Horngren, SrikantM. Datar, George Foster: Cost Accounting, PrenticeHall.

1	Course Title	AUDITING & SECRETARIAL PRACTICE
2	Course Code	NBCM 402
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	60 hours of lectures for Theory (1 credit = 15 hours of theory learning based on 3 hrs./week) (1 credit = 30 hours of practical based on 2 hrs./week) (1 credit = 15 hours of tutorials based on 1 hr./week) (1 Semester = 15 weeks) 3-groups will be created for the purpose of Tutorials for each unit of B.Com
5	Credits	4 Credits 3 credits Theory + 1 credit Tutorial
6	Max. Marks and Time	100 Marks (80 TH + 20 IA)

		<p>4X5 + 4 X 15 = 80 Marks</p> <ul style="list-style-type: none"> • The exam of this course will be of 3 hours duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	Course Objectives	To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.
8	Course Outcomes	<p>After completion of the course, learners will be able to:</p> <p>CO1. Discuss basic concepts of auditing and acquaint with latest developments in the area of auditing. CO2. Describe the need of auditing and the role of auditors. CO3. Demonstrate the principles, procedures and techniques of auditing. CO4. Interpret the contents of audit reports. CO5. Analyse the provisions of companies act, 2013 relating to auditor and auditing.</p>
9	Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	Instructions for paper setters and candidates	<p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question</p>

will carry 15 marks; the total weightage being 30 marks.

11 Course Content

UNIT-I

Auditing: Introduction, Meaning, Objectives, Basic Principles, Classifications, Advantages and Limitations of Audit

Investigation, Difference between Audit and Investigation: Audit Program, Audit Evidence, Internal Control, Internal Check and Internal Audit.

Vouching – Definition – Features – Examining Vouchers - Vouching of Cash book – Vouching of Trading Transactions.

Verification and Valuation of Assets & Liabilities Company Auditor - Qualifications and Disqualifications –Appointment - Removal, Remuneration, Rights, Duties and Liabilities, Auditor's Report - Contents and Types Company Auditor Report Order (CARO). Recent trends in auditing.

UNIT – II

Secretarial Practice: Definition of Company Secretary, Qualification of Company Secretary, Appointment, Dismissal, Duties & Liability for Offences of Company Secretaries.

Position and Role of Company Secretaries, Company Secretary in Practice

Role of Company Secretary in conducting Annual General Meeting, Extra Ordinary General Meeting, Director, Board and Committee Meetings

Meaning and Types of Motions and Resolution in various meetings, writing minutes of various meetings

Practical Work -

- a. Practical Work on Vouching and Audit Report Preparation
- b. Preparing of Minutes, Motions and Resolutions, Holding of Meetings

12 Suggested Readings

1. Dinkar, P., Principles and Practice of Auditing, Sultan Chand and Sons, NewDelhi.
2. Institute of Chartered Accountants of India: Auditing and Assurance Standards, Module of ICAI.
3. Gupta, K., and Arora, A., Fundamentals of Auditing, Tata Mc-Graw Hill, Publishing Co. Ltd., NewDelhi.
4. Kapoor, N.D., Secretarial Practice, Sultan Chand and Sons.

1	Course Title	QUANTITATIVE TECHNIQUES AND METHODS
2	Course Code	NBCM 403
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	<p>45 hours of lectures for Theory + 15 HOURS OF PRACTICAL</p> <p>(1 credit = 15 hours of theory learning based on 3 hrs./week)</p> <p>(1 credit = 30 hours of practical based on 2 hrs./week)</p> <p>(1 credit = 15 hours of tutorials based on 1 hr./week)</p> <p>(1 Semester = 15 weeks)</p> <p>3-groups will be created for the purpose of Tutorials for each unit of B.Com</p>
5	Credits	4 Credits = 3 Credits + 1 Tutorial
6	Max. Marks and Time	<p>100 Marks (80 TH + 20 IA)</p> <p>4X5 + 4 X 15 = 80 Marks</p> <ul style="list-style-type: none"> • The exam of this course will be of 3 hours duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	Course Objectives	The objective of the paper is to acquaint the student with the various quantitative techniques and methods used in managerial and business decisions.
8	Course Outcomes	1. Relate a formal quantitative approach to problem solving and decision making and acquire the knowledge about mean, median, mode and measures of dispersion.

	<ol style="list-style-type: none"> 2. Apply the concepts of probabilistic distributions in solving problems. 3. Recall the knowledge of hypothesis testing for large and small samples. 4. Extend the ability to solve linear programming problems by graphical and simple methods.
9 Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10 Instructions for paper setters and candidates	<p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p> <p>Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.</p>
11 Course Content	<p style="text-align: center;">UNIT I</p> <p>Quantitative Techniques: Introduction and Use in Business Theory of Probability: Introduction, Definitions and Use of Addition and Multiplicative Theorem, Conditional Probability. Probability-Distribution: Binomial-Distribution, Poisson Distribution, Normal-Distribution Linear Programming: Meaning, Advantages, Limitations, Basic Terminology, Formulation of Linear Programming Problem, Graphic Solution of Linear Programming Problem; Business Application of Linear Programming.</p> <p style="text-align: center;">UNIT II</p> <p>Interpolation and Extrapolation Correlation: Meaning, Types, Methods-Scattered Diagram, Karl Pearson's Coefficient of Correlation, Rank Correlation and Concurrent Deviation Method. Regression: Meaning and Significance, Difference Between Correlation and Regression, Simple Linear Regression and Estimation of Parameters (Slope and Intercept).</p> <p>Practical Work: Use of Microsoft Excel in Solving Simple Data Analysis.</p>

12	Suggested Readings	<ol style="list-style-type: none"> 1. Dowling E. Mathematical Methods for Business and Economics, McGraw Hill 2. K. Sydsaeter, P. Hammond Essential Mathematics for Economic Analysis, Pearson 3. Chiang Fundamental Methods of Mathematical Economics, 3rd edition, McGraw-Hill 4. Renshaw, G. Maths for Economics. Oxford: Oxford University Press. 5. Spiegel M. and Stephens L. Schaum's Outline of Statistics, McGraw Hill 6. Lind D. Basic Statistics for Business and Economics, McGraw Hill 7. Dougherty, C. Introduction to Econometrics. Oxford: Oxford University Press. 8. Vogelvang, B. Econometrics: Theory and Applications with E-Views. London Pearson
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1	Course Title	FINANCIAL MARKETS AND SERVICES
2	Course Code	NBCM 404
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	<p>60 hours of lectures for Theory</p> <p>(1 credit = 15 hours of theory learning based on 3 hrs./week)</p> <p>(1 credit = 30 hours of practical based on 2 hrs./week)</p> <p>(1 credit = 15 hours of tutorials based on 1 hr./week)</p> <p>(1 Semester = 15 weeks)</p> <p>3-groups will be created for the purpose of Tutorials for each unit of B.Com</p>

5	Credits	4 Credits = 3 Theory + 1 Tutorial
6	Max. Marks and Time	100 Marks (80 TH + 20 IA) $4 \times 5 + 4 \times 15 = 80$ Marks <ul style="list-style-type: none"> • The exam of this course will be of 3 hours duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	Course Objectives	The objective of the course is to familiarize the students with the basic functions and structures of financial markets and demonstrate an understanding of the range of financial services.
8	Course Outcomes	After completion of the course, learners will be able to: CO1. Analyze the environment of investment and risk return framework. CO2. Describe bonds in terms of valuation, yields, and risks. CO3. Analyse equity shares using different approaches and models. CO4. Construct, analyse, select and evaluate portfolios along with a deep understanding of capital market theory and associated models. CO5. Comprehend and analyse futures and options and to be able to devise own investment strategies using various options trading strategies in the derivative market.
9	Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	Instructions for paper setters and candidates	Note : The question paper of each subject covering the entire course shall be divided into three sections Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.

Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

11 Course Content

UNIT - I

Financial Markets: Concept, Features, Role and its importance for any nation. Introduction to types of Markets: Instruments based: Equity, Debt, Derivatives, and Commodities;

Equity Markets: Money Market: Meaning, Characteristics, Structure, Components of Money Market, Role of Money Market in the economy. RBI: The Regulator of money market.

Capital Market: Nature and Role, Functions, Distinction between Money market and Capital Market,

Primary Market: Initial Public Offer (IPO); Book Building through Online IPO; Eligibility to issue securities; Pricing of Issues; Fixed versus Book Building issues; allotment of Shares; Basis of Allotment; Private Placement. Process of participation by Retail investor

Secondary Market: Major Reforms, Pricing Mechanism of Securities in secondary market: Role of players, stakeholders and regulator in Pricing. Process of participation by retail investor.

UNIT-II

Financial Services: Meaning, Characteristics, Importance and Kinds of Financial services, Types of Financial Services: Merchant Banking: Concept, Functions and role of Merchant banks.

Mutual Funds: Concept, Types, Advantages, Structure and operational framework of Mutual Funds.

Insurance Services: Features and role, Unit linked Insurance products.

Overview: Factoring, forfaiting, leasing and securitization

Practical Work: The students must be familiarized with the following:

- a. Exploring RBI website for various types of financial market instruments data for money market understanding.
- b. How does IPO get applied, ASBA and full procedural understanding of IPO process.

	<ul style="list-style-type: none"> c. Exploring AMFI website for various kinds of mutual fund data and analyzing data for various kinds of decisions. d. Visiting insurance company websites and understanding various insurance products.
12 Suggested Readings	<ol style="list-style-type: none"> 1. Clifford Gomez, “Financial Markets, Institutions and Financial Services”, PHI learning, New Delhi, 2009. 2. Gordon E. and Natarajan K., “Financial Market and Services”, Himalaya Publishing House, New Delhi. 3. Meir Kohn, “Financial Institution and Markets”, Oxford University press, New Delhi, 2009. 4. Avadhani V. A., “Marketing of Financial Services”, Himalaya Publishing House, Mumbai. 5. Bharti V. Pathak, “The Indian Financial System”, Pearson Education, New Delhi, 2010. 6. L.M. Bhole, “Financial Institution and Markets”, TMH, New Delhi, 2009. 7. Shanmugham R., “Financial Services”, Wiley India, New Delhi, 2010. 8. Verma J.C., “Management of Financial Services”, Anmol Publications, New Delhi.

1	Course Title	ADVANCED ACCOUNTING
2	Course Code	NBCM 405
3	Typology of Course	CORE SUBJECT
4	Course Duration/ LTP (Lectures, Tutorials, Practical)	<p>45 hours of lectures for Theory + 15 hours of tutorials</p> <p>(1 credit = 15 hours of theory learning based on 3 hrs./week)</p> <p>(1 credit = 30 hours of practical based on 2 hrs./week)</p> <p>(1 credit = 15 hours of tutorials based on 1 hr./week)</p> <p>(1 Semester = 15 weeks)</p> <p>3-groups will be created for the purpose of Tutorials for each unit of B.Com</p>

5	Credits	4 Credits = 3 Theory + 1 Tutorial
6	Max. Marks and Time	<p>100 Marks (80 TH + 20 IA)</p> <p>4X5 + 4 X 15 = 80 Marks</p> <ul style="list-style-type: none"> • The exam of this course will be of 3 hours duration. • There will be no objective type questions. • Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
7	Course Objectives	This course intends to equip students with knowledge in accounting legal frame work, accounting practices, the major standards which govern the accounting discipline and major financial reporting issues.
8	Course Outcomes	<p>At the end of the course, the student should be able:</p> <p>CO1. To Prepare and present financial statements in accordance with the IASs/IFRSs</p> <p>CO2. To prepare consolidated financial statements.</p> <p>CO3. To account for business combinations and company liquidation.</p> <p>CO4. To account for valuation of goodwill and shares.</p> <p>CO5.To examine the recording of Investment Accounts, Insurance Claims and Hire Purchase System.</p>
9	Pedagogy of the Course Work	Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.
10	Instructions for paper setters and candidates	<p>Note : The question paper of each subject covering the entire course shall be divided into three sections</p> <p>Section A (20 marks) This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.</p> <p>Section B (30 marks) This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question</p>

will carry 15 marks; the total weightage being 30 marks.

Section C (30 marks) This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

Important Note :In all numerical papers the paper setter is required to set numerical questions as follows:

Section A : Four numerical questions out of six questions.

Section B and C: At least two numerical questions out of four questions.

11 Course Content

UNIT-I

Valuation of Shares

Valuation of Goodwill

Insurance Claims.

Accounting for Hire-Purchase and Instalment system

Investment Accounts

UNIT-II

Accounting for Amalgamation, Absorption(Excluding Inter-Holding) & External and Internal Reconstructions.

Accounts of Holding Companies-Preparation of CBS, Mutual Owings- Revaluation of Assets - Bonus Issue (Excluding Cross Holdings).

Liquidation of Companies.

Practical work:

- Calculation of value of shares of the listed companies

- Evaluate the case studies on mergers & amalgamations
- Examine the real examples of consolidation and interpret their disclosure norms
- Calculation of various insurance claims

12 Suggested Readings

1. Sehgal A. and Sehgal D., “Advanced Accounting”, Taxman Publications Pvt Ltd., NewDelhi.
2. Shukla, M.C., Grewal T.S. and Gupta S.C: “Corporate Accounting”, S. Chand and Co., New Delhi.
3. Gupta R.L, and Radhaswamy M, “Corporate Accounting”, Sultan Chand and Sons, NewDelhi.
4. Goyal V.K., “Corporate Accounting”, Excel Books, NewDelhi.
5. Maheshwari S.N., and Maheshwari S.K., “Corporate Accounting”, VikasPublication, NewDelhi.
6. Gupta N.and Sharma C., “Corporate Accounting”, Ane Books PvtLtd,NewDelhi

