

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	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. CO2. Understand the accounting treatment in issue of shares at par premium

	<p>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	<p>Pedagogy of the Course Work</p> <p>Class Room Lecture, Problem Solving, Interactive sessions, PPT, Group Assignments, 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> <p>Section B and C: At least two numerical questions out of four questions.</p>

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

- Chakraborty – Advanced Accountancy
- R.L. Gupta and M. Radhaswamy – Advanced accounts – Sultan Chand.
- ShuklaGarewal 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, MarghamPublications,Chennai
- Jain &Narang – Company Accounts

1	Course Title	HUMAN RESOURCE MANAGEMENT
2	Course Code	NBCM 202
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. 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	CO1. Integrated perspective on role of HRM in modern business. CO2. Ability to plan human resources and implement techniques of job design CO3. Competency to recruit, train, and appraise the performance of employees CO4. Rational design of compensation and salary administration CO5. Ability to handle employee issues and evaluate the new trends in HRM
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

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

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, PrenticeHall of India.
- 3.IanBeardwell 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	BUSINESS ECONOMICS II
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.

	<p>b. There will be no objective type questions.</p> <p>c. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.</p>
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>

Rent: Meaning ,Types, Ricardian Theory of Rent, Modern Theory of Rent, Quasi-Rent.

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, New Delhi.
- Eugene Diulio Macro Economics, 4th Edition, Tata McGraw Hills, Publishing Col. Ltd, New Delhi.
- Dornbusch R, Fisher, S and Startz,R Macro Economics, 8th Edition, Tata McGraw Hills Publishing Co. Ltd., New Delhi.
- Ackley,G. Macroeconomics: Theory and Policy, Macmillan, NewYork

Semester-II

ਬੀ.ਕਾਮ/ ਬੀ.ਕਾਮ (ਆਨਰਜ਼)/ ਬੀ.ਕਾਮ (ਆਨਰਜ਼ ਵਿਦ ਰਿਸਰਚ)

B.COM/ B.COM (Honours)/ B.COM (Honours with Research)

ਪੰਜਾਬੀਲਾਜ਼ਮੀ

Compulsory Punjabi

ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਅਤੇ ਵਿਹਾਰਕ ਪੰਜਾਬੀ

Punjabi Sabhyachar Ate Viharak Punjabi

B.COM-PUN (COMPL-02)-201

Semester-II

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 / Practice		
Punjabi Sabhyachar Ate Viharak Punjabi B.COM-PUN (COMPL-02)-201	2	3	1	0		

Credits: 2

Learning objective

L/T/P=3/1/0

- ਇਸਕੋਰਸਰਾਹੀਂਵਿਦਿਆਰਥੀਆਂਨੂੰਪੰਜਾਬੀਸਭਿਆਚਾਰਬਾਰੇਗਿਆਨਪੈਦਾਹੋਵੇਗਾ।
- ਇਸਕੋਰਸਰਾਹੀਂਵਿਦਿਆਰਥੀਪੰਜਾਬੀਸਭਿਆਚਾਰਵਿਸ਼ੇਦੀਸਮਝਪੈਦਾਕਰਸਕਣਗੇ।
- ਇਸਕੋਰਸਰਾਹੀਂਪੰਜਾਬੀਸਭਿਆਚਾਰਦੇਵਿਭਿੰਨਸੰਦਰਭਾਂਅਤੇਵਿਹਾਰਕਪੰਜਾਬੀਸੰਬੰਧੀਜਾਣਕਾਰੀਹਾਸਿਲਕਰਨਗੇ।
- ਇਸਕੋਰਸਦਾਉਦੇਸ਼ਵਿਦਿਆਰਥੀਆਂਅੰਦਰਪੰਜਾਬੀਸਭਿਆਚਾਰਦੇਵਿਭਿੰਨਪੱਖਾਂਬਾਰੇਗਿਆਨਪੈਦਾਕਰਨਾਹੈ।

Learning outcomes

- ਇਸਕੋਰਸਰਾਹੀਂਵਿਦਿਆਰਥੀਪੰਜਾਬੀਸਭਿਆਚਾਰਸੰਬੰਧੀਸਮਝਪੈਦਾਕਰਨਦੇਸਮਰੱਥਹੋਜਾਣਗੇ।
- ਇਸਅਧਿਐਨਰਾਹੀਂਪੰਜਾਬੀਸਭਿਆਚਾਰਦੇ ਵਿਭਿੰਨ ਪੱਖਾਂ ਸੰਬੰਧੀਜਾਣਕਾਰੀਹਾਸਿਲਹੋਵੇਗੀ।
- ਇਸਅਧਿਐਨਰਾਹੀਂਵਿਹਾਰਕਪੰਜਾਬੀਸੰਬੰਧੀਚਰਚਾਕਰਦੇਹੋਏਵਿਦਿਆਰਥੀਪੰਜਾਬੀਵਿਆਕਰਣਦੀਆਂਬਰੀਕੀਆਂਨੂੰਸਮਝਣਦੇਸਮਰੱਥਹੋਣਗੇ।
- ਇਸਪਰਚੇਦੇਅਧਿਐਨਰਾਹੀਂਵਿਦਿਆਰਥੀਆਂਵਿੱਚਅਨੁਵਾਦਦੀਸਮੱਸਿਆਨੂੰਹੱਲਕਰਨਦੀਸੂਝਪੈਦਾਹੋਵੇਗੀ।

ਬੀ.ਕਾਮ/ ਬੀ.ਕਾਮ (ਆਨਰਜ਼)/ ਬੀ.ਕਾਮ (ਆਨਰਜ਼ ਵਿਦ ਰਿਸਰਚ)

B.COM/ B.COM (Honours)/ B.COM (Honours with Research)

ਪੰਜਾਬੀਲਾਜਮੀ

Compulsory Punjabi

ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਅਤੇ ਵਿਹਾਰਕ ਪੰਜਾਬੀ

Punjabi Sabhyachar Ate Viharak Punjabi

B.COM-PUN (COMPL-02)-201

Semester-II

ਨਿਰਧਾਰਤ ਕੋਰਸ ਸਮਾਂ: 60ਘੰਟੇ

ਕ੍ਰੈਡਿਟ-2

ਕੁੱਲਅੰਕ :50

ਯੂਨਿਟਪਹਿਲਾ: ਮਹਿੰਦਰਸਿੰਘਰੰਧਾਵਾਅਤੇਦੇਵਿੰਦਰਸਤਿਆਰਥੀ (ਸੰਪਾ.) 'ਪੰਜਾਬੀਲੋਕਗੀਤ 40 ਘੰਟੇ

ਸਾਹਿਤਯ ਅਕਾਦੇਮੀ, ਦਿੱਲੀ

(ਨੋਟ : 'ਦੇਸ਼ਪੰਜਾਬ 'ਸਿਰਲੇਖਅਧੀਨਸੰਗ੍ਰਹਿਤਲੋਕਗੀਤਪੰਨਾ 183 ਤੋਂ 243 ਤੱਕ)

- (ੳ) ਲੋਕਗੀਤਾਂਦਾਵਿਸ਼ਾਵਸਤੂਤੇਸਾਰ
- (ਅ) ਲੋਕਗੀਤਾਂਦਾਕੇਂਦਰੀਭਾਵ
- (ੲ) ਪ੍ਰਸੰਗ;ਹਿਤਵਿਆਖਿਆ
- (ਸ) ਛੋਟੇਉੱਤਰਾਂਵਾਲੇਪ੍ਰਸ਼ਨ

ਯੂਨਿਟਦੂਜਾ : ਵਿਹਾਰਕਪੰਜਾਬੀ

20ਘੰਟੇ

- (ੳ) ਤਕਨੀਕੀਸ਼ਬਦਾਵਲੀ(ਨਿਰਧਾਰਤ 50 ਸ਼ਬਦ)
- (ਅ) ਪੈਰਾਰਚਨਾ
- (ੲ) ਬਹੁਅਰਥਕਸ਼ਬਦ
- (ਸ) ਵਿਸ਼ਰਾਮਚਿੰਨ੍ਹ
- (ਹ) ਸੰਖੇਪਰਚਨਾ

ਨੋਟ: ਲਾਜ਼ਮੀਪੰਜਾਬੀਵਿਸ਼ੇਦੇਕ੍ਰੈਡਿਟ 2 ਹੋਣਗੇਅਤੇਪੇਪਰ 50 ਅੰਕਾਂਦਾਹੋਵੇਗਾ।

ਲਾਜ਼ਮੀਪੰਜਾਬੀਦਾਸਮਾਂ 4 ਘੰਟੇਹਫਤਾਹੋਵੇਗਾ, ਜਿਸ ਵਿਚ ਹਫਤੇ ਦੇ ਘੱਟੋ-ਘੱਟ ਛੇ ਪੀਰੀਅਡ (40 ਮਿੰਟ ਪ੍ਰਤੀ ਪੀਰੀਅਡ) ਹੋਣਗੇ

ਨਿਰਧਾਰਤਪੁਸਤਕਾਂ

1. ਮਹਿੰਦਰਸਿੰਘਰੰਧਾਵਾਅਤੇਦੇਵਿੰਦਰਸਤਿਆਰਥੀ, (ਸੰਪਾਦਕ), ਪੰਜਾਬੀਲੋਕਗੀਤ, ਵਾਰਸਸਾਹਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ, 2015
2. ਡਾ. ਨਾਹਰਸਿੰਘ, ਲੋਕਕਾਵਿਦੀਸਿਰਜਣਪ੍ਰਕਿਰਿਆ, ਲੋਕਗੀਤਪ੍ਰਕਾਸ਼ਨ, ਚੰਡੀਗੜ੍ਹ।
3. ਕਰਨੈਲਸਿੰਘਬਿੰਦ, ਲੋਕਯਾਨਅਧਿਐਨ, ਗੁਰੂਨਾਨਕਦੇਵਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ 1998
4. ਬਿਕਰਮਸਿੰਘਘੁੰਮਣ, ਪੰਜਾਬੀਲੋਕਗੀਤਪਰੰਪਰਾ, ਪੰਜਾਬੀਰਾਈਟਰਸਕੋਆਪਰੇਟਿਵਸੋਸਾਇਟੀਲਿਮਿਟਡ, ਲੁਧਿਆਣਾ 1990

5. ਅਵਤਾਰਸਿੰਘ, ਪੰਜਾਬੀਲੋਕਗੀਤਬਣਤਰਤੇਵਿਕਾਸ, ਨਿਊਬੁੱਕਪਨੀ, ਜਲੰਧਰ 1986
6. ਸੰਤੋਖਸਿੰਘਧੀਰ, ਲੋਕਗੀਤਾਂਬਾਰੇ, ਲਾਹੌਰਬੁਕਸ਼ਾਪ, ਲੁਧਿਆਣਾ 1954
7. ਸੁਹਿੰਦਰਸਿੰਘਵਣਜਾਰਾਬੇਦੀ, ਲੋਕਅਤੇਲੋਕਸੰਸਕ੍ਰਿਤੀ, ਨੈਸ਼ਨਲਬੁੱਕਸ਼ਾਪ, ਇੰਡੀਆ, ਨਵੀਂਦਿੱਲੀ
8. ਡਾ. ਕਰਨਜੀਤਸਿੰਘ, ਪੰਜਾਬੀਲੋਕਧਾਰਾਵਿੱਚਸਮਾਜਿਕਯਥਾਰਥਦਾਪ੍ਰਤੀਬਿੰਬ, ਪੰਜਾਬਯੂਨੀਵਰਸਿਟੀਚੰਡੀਗੜ੍ਹ 1981
9. ਸ. ਸ. ਖਹਿਰਾ, ਪੰਜਾਬੀਭਾਸ਼ਾ : ਵਿਆਕਰਣਅਤੇਬਣਤਰ, ਪੰਜਾਬੀਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
10. ਜੇਗਿੰਦਰਸਿੰਘਪੁਆਰਤੇਹੋਰ, ਪੰਜਾਬੀਭਾਸ਼ਾਦਾਵਿਆਕਰਨ, ਪੰਜਾਬੀਭਾਸ਼ਾਅਕਾਦਮੀਜਲੰਧਰ
11. ਪ੍ਰੇਮਪ੍ਰਕਾਸ਼ਸਿੰਘ, ਸਿਧਾਂਤਕਭਾਸ਼ਾਵਿਗਿਆਨ, ਮਦਾਨਪਬਲੀਕੇਸ਼ਨਪਟਿਆਲਾ

ਪੇਪਰਸੈਟਰ/ ਅਧਿਆਪਕਲਈਹਦਾਇਤਾਂਅਤੇਪ੍ਰਸ਼ਨਪੱਤਰਦੀਰੂਪਰੇਖਾ

1. ਪ੍ਰਸ਼ਨਪੱਤਰਦੇਕੁਲ 50 ਅੰਕਹਨਜੇਕਿ ਦੇਕ੍ਰੈਡਿਟਦੇਬਰਾਬਰਹੈਅਤੇਕੋਰਸਦਾਨਿਰਧਾਰਿਤਸਮਾਂ 60 ਘੰਟੇਹੋਵੇਗਾ।
2. ਲਿਖਤੀਪ੍ਰਸ਼ਨਪੱਤਰ 45 ਅੰਕਾਂਦਾਹੋਵੇਗਾ।
3. ਇੰਟਰਨਲਅਸੈਸਮੈਂਟਦੇ 5 ਅੰਕਹੋਣਗੇ।
4. ਪੇਪਰਦਾਸਮਾਂ 3 ਘੰਟਾਹੋਵੇਗਾ।

ਯੂਨਿਟਅਤੇਅੰਕਾਂਦੀਵੰਡ

1. ਯੂਨਿਟਇੱਕਦੇਚਾਰਭਾਗਹੋਣਗੇਅਤੇਅੰਕ 25ਹੋਣਗੇ।
 - (ੳ) ਇਸਭਾਗਵਿੱਚੋਂਨਿਰਧਾਰਿਤਲੋਕਗੀਤਾਂਦੇਵਿਸ਼ੇਵਸਤੂਨਾਲਸੰਬੰਧਿਤਦੋਪ੍ਰਸ਼ਨਪੁੱਛੇਜਾਣਗੇਵਿਦਿਆਰਥੀਨੇਇੱਕਪ੍ਰਸ਼ਨਕਰਨਾਹੈਇਹਪ੍ਰਸ਼ਨ10ਅੰਕਦਾਹੋਵੇਗਾ।
 - (ਅ) ਇਸਭਾਗਵਿੱਚ ਦੋ ਵਿਚੋਂਇੱਕਲੋਕਗੀਤਦਾਕੇਂਦਰੀਭਾਵਲਿਖਣਲਈਕਿਹਾਜਾਵੇਗਾ। ਇਹਪ੍ਰਸ਼ਨ5ਅੰਕਾਂਦਾਹੋਵੇਗਾ।
 - (ੲ) ਇਸਭਾਗਵਿੱਚਕਿਸੇਦੋਲੋਕਗੀਤਾਂਦੇਅੰਸ਼ਦੇਕੇਕਿਸੇਇੱਕਦੀਪ੍ਰਸੰਗਸਾਹਿਤਵਿਆਖਿਆਕਰਨਲਈਕਿਹਾਜਾਵੇਗਾ। ਇਹਪ੍ਰਸੰਗਸਾਹਿਤਵਿਆਖਿਆ5 ਅੰਕਦੀਹੋਵੇਗੀ।
 - (ਸ) ਇਸਭਾਗਵਿੱਚਨਿਰਧਾਰਿਤਲੋਕਗੀਤਾਂਨਾਲਸੰਬੰਧਿਤ ਸੱਤਲਘੂ ਪ੍ਰਸ਼ਨਪੁੱਛੇਜਾਣਗੇ ਜਿਹਨਾਂ ਵਿੱਚੋਂਪੰਜਦਾਉੱਤਰਦੇਣਾਹੋਵੇਗਾ। ਇਸਭਾਗਦੇ5x1=5ਅੰਕਹੋਣਗੇ।
2. ਯੂਨਿਟ ਦੋਦੇ ਚਾਰਭਾਗਹੋਣਗੇਅਤੇਅੰਕ 20ਹੋਣਗੇ
 - (ੳ) ਭਾਗਵਿੱਚਨਿਰਧਾਰਿਤਤਕਨੀਕੀਸ਼ਬਦਾਵਲੀਵਿੱਚੋਂਸੱਤਸ਼ਬਦਾਂਵਿੱਚੋਂਪੰਜਸ਼ਬਦਾਂਦਾਪੰਜਾਬੀਅਨੁਵਾਦਕਰਨਾਹੋਵੇਗਾ। ਇਸ ਭਾਗ ਦੇ 5 ਅੰਕ ਹੋਣਗੇ।
 - (ਅ) ਇਸ ਭਾਗਵਿੱਚ ਦਿੱਤੇ ਗਏ ਦੋਵਿਸ਼ਿਆਂ ਵਿੱਚੋਂਇੱਕਤੇਪੈਰਾਰਚਨਾਲਈਕਿਹਾਜਾਵੇਗਾ। ਇਹ5ਅੰਕਦਾ ਹੋਵੇਗਾ।
 - (ੲ) ਇਸਭਾਗਵਿੱਚਦਿੱਤੇਗਏਪੈਰੇ ਦੇਸ਼ਬਦਾਂਨੂੰਵਿਸਰਾਮਚਿੰਨ੍ਹ ਲਗਾਉਣਲਈਕਿਹਾਜਾਵੇਗਾ। ਇਸਭਾਗਦੇ5ਅੰਕਹੋਣਗੇ।

(ਸ) ਇਸਭਾਗ ਵਿੱਚ ਸਿਰਲੇਖ ਦੱਸ ਕੇ ਸੰਖੇਪ ਰਚਨਾ ਕਰਨ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ। ਇਸਭਾਗ ਦੇ 5 ਅੰਕ ਹੋਣਗੇ। ਇੱਕ ਅੰਕ ਸਿਰਲੇਖ ਲਈ ਦਿੱਤਾ ਜਾਵੇਗਾ।

ਮੁੱਢਲੀ ਪੰਜਾਬੀ-II ਲਈ 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	ਅਧਿਕਰਣ
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	ਪ੍ਰਸਤਾਵਿਤ
40. Recruitment	ਨਿਯੁਕਤੀ, ਭਰਤੀ
41. Registration	ਪੰਜੀਕਰਣ
42. Representation	ਪ੍ਰਤੀਨਿੱਧਤਾ
43. Specialization	ਵਿਸ਼ੇਸ਼ਗਤਾ

44.	Establish	ਸਥਾਪਿਤ ਕਰਨਾ
45.	Executive	ਕਾਰਜਕਾਰੀ
46.	Disciplinary	ਅਨੁਸ਼ਾਸਨੀ
47.	Democracy	ਲੋਕਤੰਤਰ
48.	Conflict	ਦੁੰਦ, ਦੁਬਿਧਾ
49.	Proposal	ਪ੍ਰਸਤਾਵ
50.	Reaction	ਪ੍ਰਤਿਕਰਮ, ਪ੍ਰਤਿਕ੍ਰਿਆ

HCP-COMPL-2A-201: HISTORY AND CULTURE OF PUNJAB
(19th and 20th CENTURIES)
(All Candidates other than B.A.)

Credits: 2
Theory Exam: 45
Internal Assessment: 5
Level of Course: 100
Level of Course: 100

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

Learning Outcome:

1. To familiarise the students with the history of Punjab under the colonial regime
2. To familiarise 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 a maximum of 45 marks. 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 : 1 mark

Note: For Private/Centre for Distant and Online Education 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:

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

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) 4X5 + 4 X 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.• 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 the students to acquire conceptual knowledge of cost accounting and elements of cost.
8	Course Outcomes	CO1. Understand and analyse the different cost concepts. CO2. Analyse various components of cost of production.