

**PUNJABI UNIVERSITY, PATIALA**



**Ordinances  
and  
Outlines of Tests,**

**SYLLABI AND COURSES OF READING  
FOR  
B.COM. PART-II  
(SEMESTER III & IV)  
FOR 2021-22, 2022-23, 2023-24 SESSION**

## SYLLABUS

### B.COM. PART-II FOR 2021-22, 2022-23, 2023-24 SCHEME OF STUDY

#### Semester-III

Semester Wise Papers	Marks
BC -301: Punjabi	50
BC- 301-A : Punjabi Compulsory(Elementary Knowledge) ( Special Paper in lieu of Punjabi)	50
BC -302: English(Communication Skills)	50
BC -303: Principles of Business Management	100
BC -304: Corporate Accounting - I	100
BC -305: Income Tax Law – I	100
BC -306: Business Statistics	100
<b>VOCATIONAL SUBJECTS:</b>	
STREAM - I Office Management & Secretarial Practice	
BC -307: Office Practice	100
BC -307A: On the Job Training	50
STREAM - II Tax Procedure and Practice	
BC -308 Income Tax - Procedure and Practice-I	100
BC -308A: On the Job Training	50
STREAM - III Principles and Practices of Insurance	
BC -309: Fire and Marine Insurance	100
BC -309A: On the Job Training	50
STREAM - IV Computer Applications	
BC -310: C- Programming and Data Structures	80
Lab : Practical based on Paper BC -310	20
BC -310A: On the Job Training	50

#### Add on Diploma Courses:

1. Risk Management and Insurance  
Paper-III: Principles and Practice of Life Insurance-I 100 Marks
2. Office Management and Secretarial Practice  
Paper-III: Office Management-I 100 Marks
3. Computerised Accounting  
Paper-III: Principles and Practice of Computerised Accounting-I 100 Marks
4. Tax Practice and Procedure  
Paper-III: Indian Taxation System-I 100 Marks

#### B.Com. (With Honours)

- STREAM-I: (With Honours in Accounting)  
Paper-I: Contemporary Accounting-I 100 Marks
- STREAM-II: (With Honours in Finance)  
Paper-I: Financial System and Markets 100 Marks

- Note :** (i) The students opting vocational subject 'Office Management and Secretarial Practice', 'Principles and Practice of Insurance' and 'Computer Applications' shall not take the compulsory paper 'Business Statistics'.
- (ii) The students who opt vocational subject 'Tax Procedure and Practice' shall not take the compulsory paper 'Income Tax Law-I'.

**Semester-IV**

<b>Semester Wise Papers</b>		<b>Marks</b>
<b>BC -401:</b> Punjabi		<b>50</b>
<b>BC -401-A:</b> Punjabi Compulsory(Elementary Knowledge) ( Special Paper in lieu of Punjabi)		<b>50</b>
<b>BC -402:</b> English(Communication Skills)		<b>50</b>
<b>BC -403:</b> Company Law		<b>100</b>
<b>BC -404:</b> Corporate Accounting- II		<b>100</b>
<b>BC -405:</b> Income Tax Law – II		<b>100</b>
<b>BC -406:</b> Operations Research		<b>100</b>
<b>VOCATIONAL SUBJECTS:</b>		
STREAM - I Office Management & Secretarial Practice		
<b>BC -407:</b> Typing and Shorthand-III		<b>100</b>
STREAM - II Tax Procedure and Practice		
<b>BC -408:</b> Income Tax-Procedure and Praticce-II		<b>100</b>
STREAM - III Principles and Practices of Insurance		
<b>BC -409:</b> Group Insurance and Retirement Benefits		<b>100</b>
STREAM – IV Computer Applications		
<b>BC -410:</b> Database Management System		<b>80</b>
<b>Lab:</b> Practical based on Paper <b>BC -410</b>		<b>20</b>

**Qualifying paper:** Environment & Road Safety Awareness

100 Marks

**Add on Diploma Courses:**

1. Risk Management and Insurance  
Paper-IV: Principles and Practice of Life Insurance-II 100 Marks
2. Office Management and Secretarial Practice  
Paper-IV: Office Management-II 100 Marks
3. Computerised Accounting  
Paper-IV: Principles and Practice of Computerised Accounting-II 100 Marks
4. Tax Practice and Procedure  
Paper-IV: Indian Taxation System-II 100 Marks

**B.Com. (With Honours)**

- STREAM-I: (With Honours in Accounting)  
Paper-II: Contemporary Accounting-II 100 Marks
- STREAM-II: (With Honours in Finance)  
Paper-II: Financial Services 100 Marks

**Note :** (i) The students opting vocational subject 'Office Management and Secretarial Practice', 'Principles and Practice of Insurance' and 'Computer Applications' shall not take the compulsory paper 'Operations Research'.

- (ii) The students who opt vocational subject 'Tax Procedure and Practice' shall not take the compulsory paper 'Income Tax Law-II'.
- (iii) The students studying in vocational paper "Principles and Practice of Insurance" will not be allowed to take the Add on Course/Paper "Risk Management and Insurance".
- (iv) The students studying in vocational paper "Computer Applications" will not be allowed to take the Add on Course/Paper "Computerised Accounting".
- (v) The students studying in vocational paper "Office Management and Secretarial Practice" will not be allowed to take the Add on Course/Paper" Office Management and Secretarial Practice".

**ਪਾਠਕ੍ਰਮ ਅਤੇ ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੀ ਰੂਪ-ਰੇਖਾ**

**ਭਾਗ-ੳ**

ਭਾਗ ੳ-1: ਨਾਵਲ ਕੀ ਹੁੰਦਾ ਹੈ?, ਨਾਵਲ ਦਾ ਸਰੂਪ, ਨਾਵਲ ਅਤੇ ਨਾਵਲੇਟ ਵਿਚ ਅੰਤਰ, ਨਾਵਲ ਅਤੇ ਕਹਾਣੀ ਵਿਚ ਅੰਤਰ: ਅਧਿਆਪਕ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਨਾਵਲ ਦੇ ਸਰੂਪ ਬਾਰੇ ਦੱਸੇਗਾ ਅਤੇ ਨਾਵਲ ਦੇ ਕਹਾਣੀ ਅਤੇ ਨਾਵਲੇਟ ਨਾਲ ਅੰਤਰ ਬਾਰੇ ਸਮਝਾਏਗਾ।

ਭਾਗ ੳ-2: ਨਾਵਲ: **ਕਵਣੂ ਦੇਸ ਹੈ ਮੇਰਾ (ਨਛੱਤਰ)**, ਵਿਦਿਆਰਥੀ ਨੂੰ ਨਾਵਲ ਪੜ੍ਹਨ ਲਈ ਉਤਸਾਹਿਤ ਕੀਤਾ ਜਾਵੇਗਾ ਅਤੇ ਨਾਵਲ ਬਾਰੇ ਉਸ ਦੇ ਪਾਠਕੀ ਹੁੰਗਾਰੇ ਨੂੰ ਦਰਜ ਕਰਨਾ ਸਿਖਾਇਆ ਜਾਵੇਗਾ।

**ਭਾਗ-ਅ**

ਭਾਗ ਅ-1: ਪੰਜਾਬੀ ਪੱਤਰਕਾਰੀ:

ੳ) ਖ਼ਬਰ, ਅ) ਵਿਸ਼ੇਸ਼ ਅਖ਼ਬਾਰੀ ਰਿਪੋਰਟ, ਏ) ਫ਼ੀਚਰ ਲੇਖਣ, ਸ) ਇਸ਼ਤਿਹਾਰ ਲੇਖਣ, ਹ) ਇਸ਼ਤਿਹਾਰੀ ਖ਼ਬਰ: ਸੰਕਲਪ ਅਤੇ ਅਭਿਆਸ

ਅਧਿਆਪਕ ਇਨ੍ਹਾਂ ਪੱਤਰਕਾਰੀ ਲੇਖਣ ਰੂਪਾਂ ਬਾਰੇ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਸਪਸ਼ਟਤਾ ਪ੍ਰਦਾਨ ਕਰੇਗਾ।

(ਇਸ ਖੰਡ ਦੇ ਆਧਾਰ 'ਤੇ ਵਿਦਿਆਰਥੀ ਤੋਂ ਇੱਕ ਸਕਰੈਪ ਬੁੱਕ ਤਿਆਰ ਕਰਵਾਈ ਜਾਵੇਗੀ। ਉਸ ਵਿਚ ਵਿਦਿਆਰਥੀ ਕੁਲ 20 ਪੰਨੇ ਦੀਆਂ ਖ਼ਬਰਾਂ, ਵਿਸ਼ੇਸ਼ ਅਖ਼ਬਾਰੀ ਰਿਪੋਰਟਾਂ, ਨਿਉਜ਼ ਫ਼ੀਚਰ, ਇਸ਼ਤਿਹਾਰ ਅਤੇ ਇਸ਼ਤਿਹਾਰੀ ਖ਼ਬਰਾਂ ਤਿਆਰ ਕਰੇਗਾ। ਹਰ ਵੰਨਗੀ ਦੀਆਂ ਘੱਟ ਤੋਂ ਘੱਟ ਦੋ ਲਿਖਤਾਂ ਜ਼ਰੂਰ ਸ਼ਾਮਲ ਕੀਤੀਆਂ ਜਾਣਗੀਆਂ। ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ ਵਿਚ ਅਸਾਈਨਮੈਂਟ ਦੇ ਨੰਬਰ ਇਸ ਸਕਰੈਬੁੱਕ ਦੇ ਆਧਾਰ 'ਤੇ ਦਿੱਤੇ ਜਾਣਗੇ)

ਭਾਗ ਅ-2 ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਤੇ ਗੁਰਮੁਖੀ ਲਿੱਪੀ ਨਾਲ ਜਾਣ-ਪਛਾਣ

ੳ) ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਇਤਿਹਾਸ ਅਤੇ ਇਲਾਕਾਈ ਵੰਨਗੀਆਂ

ਅ) ਗੁਰਮੁਖੀ ਲਿੱਪੀ ਦਾ ਇਤਿਹਾਸ, ਗੁਰਮੁਖੀ ਆਰਥੋਗਰਾਫ਼ੀ

ੲ) ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਂਤ: ਸਵਰ, ਵਿਅੰਜਨ, ਖੰਡੀ ਅਤੇ ਅਖੰਡੀ ਧੁਨੀਆਂ

**ਭਾਗ-ੲ**

ਭਾਗ ੳ ਅਤੇ ਅ ਦੇ ਵਿਆਕਰਣ ਵਾਲੇ ਭਾਗ ਵਿਚੋਂ ਸੰਖੇਪ ਉਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ।

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਂਟਰ ਲਈ ਹਦਾਇਤਾਂ**

1. ਪਾਠਕ੍ਰਮ ਦੇ ਦੋ ਭਾਗ ੳ ਅਤੇ ਅ ਹਨ ਪਰ ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਤਿੰਨ ਭਾਗ ੳ, ਅ ਅਤੇ ਏ ਹੋਣਗੇ:

2. ਭਾਗ ੳ-1) ਵਿਚੋਂ 2 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਵਿਦਿਆਰਥੀ ਇੱਕ ਪ੍ਰਸ਼ਨ ਦਾ ਉੱਤਰ ਦੇਵੇਗਾ। ਇਹ ਪ੍ਰਸ਼ਨ ਦਿੱਤੇ ਗਏ ਗਲਪ ਰੂਪਾਂ ਦੇ ਸਰੂਪ, ਤੱਤਾਂ ਬਾਰੇ ਜਾਂ ਇਨ੍ਹਾਂ ਵਿਚਕਾਰ ਸਮਾਨਤਾਵਾਂ ਜਾਂ ਅੰਤਰਾਂ ਬਾਰੇ ਹੋਣਗੇ।

05 ਅੰਕ

3. ਭਾਗ ੳ-2 ਵਿਚੋਂ ਦੋ ਪਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਵਿਦਿਆਰਥੀ ਨੇ ਇੱਕ ਦਾ ਉੱਤਰ ਦੇਣਾ ਹੋਵੇਗਾ। ਨਾਵਲ ਬਾਰੇ ਪਾਠਕੀ ਹੁੰਗਾਰਾ, ਨਾਵਲ ਬਾਰੇ ਵਿਦਿਆਰਥੀ ਦੇ ਪ੍ਰਭਾਵ, ਨਾਵਲ ਦੇ ਮੰਤਵ ਅਤੇ ਜੀਵਨ ਨੂੰ ਸਮਝਣ ਵਿਚ ਨਾਵਲ ਦੇ ਮਹੱਤਵ ਬਾਰੇ ਪ੍ਰਸ਼ਨ ਪੁੱਛਿਆ ਜਾ ਸਕਦਾ ਹੈ। ਇਸ ਭਾਗ ਵਿਚ ਪਾਤਰਾਂ ਬਾਰੇ ਵੀ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾ ਸਕਦੇ ਹਨ। ਨਾਵਲ ਦੇ ਵਿਸ਼ੇ-ਵਸਤੂ, ਵਿਚਾਰਧਾਰਾ, ਸਮਕਾਲੀ ਜੀਵਨ ਵਿਚ ਨਾਵਲ ਦੇ ਵਿਸ਼ੇ ਦੇ ਮਹੱਤਵ, ਪਾਤਰਾਂ ਦੀ ਘਾੜਤ, ਮਨਪਸੰਦ ਪਾਤਰ, ਪਾਤਰਾਂ ਦੇ ਸੁਭਾਅ ਦਾ ਵਿਸ਼ਲੇਸ਼ਣ ਕਰਨ ਲਈ ਕਿਹਾ ਜਾ ਸਕਦਾ ਹੈ। ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਬਨਾਉਣ ਲੱਗਿਆਂ ਧਿਆਨ ਰੱਖਿਆ ਜਾਵੇ ਕਿ ਵਿਦਿਆਰਥੀ ਦੇ ਆਪਣੇ ਵਿਚਾਰਾਂ ਦੇ ਪ੍ਰਗਟਾਵੇ ਨੂੰ ਉਤਸਾਹਿਤ ਕੀਤਾ ਜਾਵੇ।

05 ਅੰਕ

4. ਭਾਗ ਅ-1 ਵਿਚ ਦਰਜ ਪੱਤਰਕਾਰੀ ਰੂਪਾਂ ਦੀ ਪਰਿਭਾਸ਼ਾ, ਸਰੂਪ, ਪ੍ਰਕਾਰਜ ਅਤੇ ਮਹੱਤਵ ਦੇ ਨਾਲ ਨਾਲ ਇਨ੍ਹਾਂ ਰੂਪਾਂ ਦੇ ਆਪਸੀ ਨਿਖੇੜੇ ਬਾਰੇ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾ ਸਕਦੇ ਹਨ। ਇਸ ਭਾਗ ਵਿਚੋਂ ਕੁਲ 2 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਵਿਦਿਆਰਥੀ ਨੇ ਇੱਕ ਪ੍ਰਸ਼ਨ ਦਾ ਉੱਤਰ ਦੇਣਾ ਹੋਵੇਗਾ।

05 ਅੰਕ

5. ਭਾਗ ਅ-2 ਵਿਚੋਂ ਵੀ 5 ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਵਿਦਿਆਰਥੀ ਨੇ 2 ਪ੍ਰਸ਼ਨ ਦਾ ਉੱਤਰ ਇੱਕ-ਡੇਢ ਪੰਨੇ ਵਿਚ ਦੇਣਾ ਹੋਵੇਗਾ।

2x5= 10 ਅੰਕ

6. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਭਾਗ ੲ ਵਿਚ ਪਾਠਕ੍ਰਮ ਦੇ ਭਾਗ ੳ ਅਤੇ ਅ ਦੇ ਸਾਰੇ ਭਾਗਾਂ ਵਿਚੋਂ 10 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ, ਵਿਦਿਆਰਥੀ ਨੇ ਇਨ੍ਹਾਂ ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਦਾ ਉੱਤਰ 4-6 ਸਤਰਾਂ ਵਿਚ ਦੇਣਾ ਹੋਵੇਗਾ।

10x1=10 ਅੰਕ

## ਸਹਾਇਕ ਪਾਠ ਸਮੱਗਰੀ

1. ਰਾਜਿੰਦਰਪਾਲ ਸਿੰਘ ਬਰਾੜ, ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਸਾਹਿਤ ਰੂਪਾਕਾਰ: ਸਿਧਾਂਤ ਅਤੇ ਰੂਪਾਂਤਰਣ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ, 2011
2. ਸਾਹਿਤ ਕੋਸ਼, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ, 1989
3. ਡਾ. ਪਰਮਿੰਦਰ ਸਿੰਘ ਤੇ ਕਿਰਪਾਲ ਸਿੰਘ ਕਸੇਲ, ਸਾਹਿਤ ਦੇ ਰੂਪ, ਲਹੌਰ ਬੁੱਕ ਸ਼ਾਪ, 1977
4. ਡਾ. ਟੀ. ਆਰ, ਵਿਨੋਦ, ਨਾਵਲ ਆਲੋਚਨਾ ਸ਼ਬਦਾਵਲੀ ਕੋਸ਼, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ, 1999
5. ਗਿ. ਲਾਲ ਸਿੰਘ ਤੇ ਹਰਕੀਰਤ ਸਿੰਘ, ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ
6. ਸੰਤ ਸਿੰਘ ਸੇਖੋਂ, ਸਾਹਿਤਆਰਥ, ਲਹੌਰ ਬੁੱਕ ਸ਼ਾਪ, ਲੁਧਿਆਣਾ
7. ਖੋਜ ਪੜ੍ਹਕਾ (ਗਲਪ ਵਿਸ਼ੇਸ਼ ਅੰਕ), ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ

**B.COM. PART-II (IIIrd Semester)**

**BC 301-A: PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)**

(Special paper in lieu of Punjabi Compulsory)

Time allowed : 3 hrs

Max. Marks :50

Period per week : 6

External Assessment :35

Pass Marks : 35%

Internal Assessment: 15

**ਪਾਠਕ੍ਰਮ ਅਤੇ ਪ੍ਰਸ਼ਨ-ਪੱਤਰ ਦੀ ਰੂਪ-ਰੇਖਾ**

ਭਾਗ-ੳ

ਨਿਰਧਾਰਤ ਪੁਸਤਕ : ਪੰਜਾਬੀ ਦੀ ਪਾਠ ਪੁਸਤਕ, ਪ੍ਰੋ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ, (ਇਸ ਪੁਸਤਕ ਵਿੱਚੋਂ ਕੇਵਲ ਕਵਿਤਾ ਵਾਲਾ ਭਾਗ ਇਸ ਸਮੇਸਟਰ ਦੇ ਸਿਲੇਬਸ ਵਜੋਂ ਪੜ੍ਹਿਆ ਜਾਣਾ ਹੈ)

ਭਾਗ-ਅ

ਅ-1 : ਵਿਸ਼ਰਾਮ ਚਿੰਨ ਦੀ ਵਰਤੋ

ਅ-2 ਸ਼ਬਦ ਜੋੜਾਂ ਦੀ ਸੁਧਾਈ

ਅ-3 ਪੈਰਾ ਰਚਨਾ : ਵਿਦਿਅਕ ਜਾਂ ਸੈਰ ਸਪਾਟੇ ਨਾਲ ਸਬੰਧਤ

ਭਾਗ-ੲ

ਉਪਰੋਕਤ ਪਾਠਕ੍ਰਮ ਤੇ ਆਧਾਰਤ ਸੰਖੇਪ ਉਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ ।

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਂਟਰ ਲਈ ਹਦਾਇਤਾਂ**

1. ਵਿਦਿਆਰਥੀਆਂ ਨੇ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਤੇ ਗੁਰਮੁਖੀ ਲਿਪੀ ਦਾ ਮੁਢਲਾ ਗਿਆਨ ਪ੍ਰਾਪਤ ਕੀਤਾ ਹੈ। ਇਸ ਲਈ ਵਿਦਿਆਰਥੀਆਂ ਦੇ ਭਾਸ਼ਾ ਅਤੇ ਲਿਪੀ ਦੇ ਗਿਆਨ ਨੂੰ ਧਿਆਨ ਵਿਚ ਰਖਦਿਆਂ ਸਰਲ, ਸਪਸ਼ਟ ਅਤੇ ਛੋਟੇ ਉੱਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ ।
2. ਸਾਰੇ ਭਾਗਾਂ ਵਿੱਚੋਂ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ।
3. ਸਰਲ ਅਤੇ ਸਪਸ਼ਟ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ।
4. ਵਰਣਾਤਮਕ ਪ੍ਰਸ਼ਨ ਨਾ ਪੁੱਛੇ ਜਾਣ।
5. ਲੋੜ ਅਨੁਸਾਰ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਛੋਟ ਜਾਂ ਚੋਣ ਦੇਣੀ ਲਾਜ਼ਮੀ ਹੈ।
6. ਭਾਗ ੳ ਵਿੱਚੋਂ ਕਿਸੇ ਕਵਿਤਾ ਦੇ ਸਰਲ ਅਰਥ ਜਾਂ ਸਾਰ (ਪੰਜ ਵਿੱਚੋਂ ਦੋ) 05 ਅੰਕ
7. ਕਿਸੇ ਕਾਵਿ ਟੁਕੜੇ ਤੇ ਭਾਵ ਅਰਥ (ਤਿੰਨ ਵਿੱਚੋਂ ਇਕ) 05 ਅੰਕ
8. 15 ਸ਼ਬਦ ਦੇ ਕੇ 10 ਸ਼ਬਦਾਂ ਦੇ ਸ਼ਬਦ ਜੋੜ ਸੁੱਧ ਕਰਨੇ 05 ਅੰਕ
9. ਕਿਸੇ ਦਿੱਤੇ ਪੈਰੇ ਜਾਂ ਵਾਕਾਂ ਵਿਚ ਵਿਸ਼ਰਾਮ ਚਿੰਨਾਂ ਦੀ ਵਰਤੋ 05 ਅੰਕ
10. ਵਿਦਿਆਰਥੀਆਂ ਦੇ ਜੀਵਨ ਦੇ ਕਿਸੇ ਆਮ ਵਿਸ਼ੇ ਨਾਲ ਸਬੰਧਤ ਪੈਰਾ ਰਚਨਾ 05 ਅੰਕ
11. ਭਾਗ ੲ ਵਿਚ ਪਾਠ ਪੁਸਤਕ (ਕਵਿਤਾਵਾਂ) ਤੇ ਆਧਾਰਤ ਸੰਖੇਪ ਉਤਰਾਂ ਵਾਲੇ 10 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਵਿਦਿਆਰਥੀ ਨੇ ਸਾਰੇ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹੋਣਗੇ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦਾ ਉੱਤਰ 3-4 ਸਤਰਾਂ ਵਿਚ ਦੇਣਾ ਹੋਵੇਗਾ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 1 ਅੰਕ ਹੋਣਗੇ

10X01=10 ਅੰਕ

( 2021-22, 2022-23, 2023-24)

**BC 302: ENGLISH (COMMUNICATION SKILLS)**

Time allowed : 3 hours

Max Marks : 50

Periods per week : 6

External assessment :35

Pass Marks : 35%

Internal Assessment: 15

**COURSE CONTENT AND TESTING**

Popular Short Stories (OUP)

The following stories are not to be studied.

1. The World Renowned Nose by V. M. Bashir
2. The Dying Detective by Sir Arthur Conan Doyle
3. Living or Dead? by Rabindranath Tagore
4. Monal Hunt by Manohar Malgonkar
5. Old Man at the Bridge by Ernest Hemingway

Testing:

Q1. (a) One essay type question with an internal alternative on summary, theme, incident or character in about 250 words.

(b) Five short questions to be attempted out of the given eight from the prescribed text in about 30 words each.

4+5= 9

Q 2. Composition

Paragraph- The student should be asked to write a paragraph on any one of the given four current topics.

6

Q3. Letter Writing

The students should be asked to write a letter with an internal alternative on the following topics:

- a) Official Letter including application for a job.
- b) Letter to a Newspaper Editor on the matters of Public Interest particular by economic, social business and current affairs.

4

Q4 Usage of Language:

Topics to be covered

- a) Transformation of Sentences
- b) Use of Direct and Indirect Speech
- c) Correction of Sentences
- d) Formation of Nouns, Verbs, Adjectives of the given words and their use in illustrative sentences.

4+4+4+4=16

(The students should be asked to attempt any four of the given six from each of the above)

**Books Recommended**

1. The Written Word- Vandana R.Singh
2. Living English Structure- W.Stannard Allen
3. Oxford Practice Grammar- John East Wood

## BC 303: PRINCIPLES OF BUSINESS MANAGEMENT

Time allowed : 3 hours  
Pass Marks : 35%  
Periods per week : 6

Max Marks: 100  
Internal Assessment: 30  
External Assessment: 70

### Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

#### SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

### UNIT - I

Introduction: Concept, nature, process and significance of management; An overview of functions of Management.

Planning: Concept, process and types; Decision making: Concept and process. Management by objectives. Organising: Concept, nature, process and significance; Authority and responsibility relationships. Staffing: Nature, Scope and Process.

### UNIT - II

Motivation: Concept, Theories : Maslow, Herberg, McGregor. Leadership: Concept and leadership styles, Leadership theories. Communication: Nature, process, networks and barriers, Effective communication.

Controlling : Nature, importance, areas of control, control process. Management of Change: Concept, Nature and process of planned change.

**Course outcome:** The students will be versed with various managerial functions. They can use this skill whenever they join the managerial positions or start their own business ventures.

### Suggested Readings:

1. Koontz O' Donnel : Management
2. LM Prasad: Principles & Practices of Management
3. Terry and Franklin : Fundamentals of Management
4. Groff and Jones: Knowledge Management in Business
5. CP Mahajan: Principles and Techniques of Business
6. Rolph Lewis: Time Management



( 2021-22, 2022-23, 2023-24)

### **BC 304: CORPORATE ACCOUNTING -I**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

#### **INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

#### **SECTION-A**

It will consist of essay type and numerical questions. Four questions, (two theory and two numericals), shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### **SECTION-B**

It will consist of essay type and numerical questions. Four questions, (two theory and two numerical), shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### **SECTION-C**

It will consist of 12 very short answer questions (six theory and six numericals) from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

#### **UNIT - I**

Corporate Accounting as per the Companies Act 2013: Issue, forfeiture and re-issue of shares; Redemption of preference shares; Issue and redemption of debentures; Issue of bonus shares and right shares; Underwriting of shares and debentures; Accounts of underwriters.

#### **UNIT - II**

Final Accounts including computation of managerial remuneration and disposal of profit; Profit prior to and after incorporation; consolidated balance sheet of holding companies with one subsidiary only.

**Course outcome:** The students will be well versed with the issue and redemption of shares and debentures, forfeiture of shares etc. They will be able to prepare final accounts in simple as well as consolidated form .

**Relevant Accounting Standards must be discussed in the class.**

#### **Suggested Readings:**

1. S.P.Jain: Corporate Accounting
2. C.M.Juneja: Corporate Accounting
3. VK Goyal: Corporate Accounting
4. Nirmal Gupta: Corporate Accounting
5. Raj Kumar Sah. Corporate Accounting

( 2021-22, 2022-23, 2023-24)

### **BC305: INCOME TAX LAW -I**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

#### **INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

#### **SECTION-A**

It will consist of essay type and numerical questions. Four questions, (two theory and two numericals), shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### **SECTION-B**

It will consist of essay type and numerical questions. Four questions, (two theory and two numericals), shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### **SECTION-C**

It will consist of 12 very short answer questions (six theory and six numericals) from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

#### **UNIT - I**

Definitions, Distinction between Capital and Revenue; Basis of charge; Incidence of tax, Exempted incomes; Agriculture Income & its tax treatment, Computation of Income from salaries and house property .

#### **UNIT - II**

Profit and gains from business and profession including Depreciation, Capital gains, Income from other sources. Carry forward and set off of losses, Income of other persons to be included in assessee's total income.

**Course outcome:** Students will acquire knowledge about concept of Income, exempted Incomes, Various heads of Income and clubbing provisions under Income Tax Act. This will help them in calculating their Income Tax liability and filing of Income Tax returns.

#### **Suggested Readings:**

1. Mehrotra : Income Tax
2. Singhania: Income Tax
3. Grish Ahuja and Ravi Gupta : Income Tax
4. Shalinder Sekhon: The Income Tax Law...A Simple guide to theory.

( 2021-22, 2022-23, 2023-24)

## BC 306: BUSINESS STATISTICS

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment: 70

### Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

#### SECTION-A

It will consist of essay type questions. Four questions (two theory and two numericals) shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### SECTION-B

It will consist of essay type questions. Four questions shall (two theory and two numericals) be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### SECTION-C

It will consist of 12 very short answer questions (six theory and six numericals) from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

### UNIT-I

Introduction to Statistics-Definition, Importance and Limitations, Functions and scope  
Measures of Central Tendency: Mean, Median, Mode. Measures of dispersion: Range, Quartile deviation, Mean deviation and Standard deviation.

Analysis of Time Series: Causes of variations in time series multiplicative models; Determination of trends, Moving averages method and method of least squares (including linear, second degree, parabolic and exponential trends); Computation of seasonal-indices by simple averages, ratio-trend, ratio-to-moving average, and link relative methods.

### UNIT-II

Index numbers: Need, definition and limitations of index numbers-simple and weighted index numbers- Laspyer's, Paasche's and Fisher Index numbers, Criterion of ideal index numbers, problems involved in the construction of index numbers.

Correlation: Meaning, types and measurement of correlation (Karl Pearson's methods and Spearman's rank correlation).

Regression: Meaning, Regression Equation of X on Y and Y on X.

Forecasting Methods: Forecasting Concept, types and importance; General approach to forecasting; Methods of forecasting; Forecasting demand; Industry Vs. Company sales forecasts; Factors affecting company sales.

**Course Outcome:** After studying this course, students will acquire knowledge on the application of statistical techniques for data analysis. This knowledge can be used by them in their research projects.

### Books Recommended

1. R.P. Hooda : Statistics for Business and Economics
2. S.P. Gupta : Statistics Methods
3. S.C. Gupta and V.K. Kapoor : Fundamentals of Applied Statistics.

**(B. A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**

**STREAM I: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

**BC 307: OFFICE PRACTICE**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT - I**

Office – Meaning, functions, importance, concept of office organisation; Centralisation Vs decentralisation of office correspondence, typing and duplicating, filing, mailing, general office. Filing: Meaning and importance, essentials of a good filing system, centralised Vs decentralised filing system, methods of filing, filing-equipment.

A study of various types of commonly used appliances and machines - Duplicator, accounting mechanism calculator, addressing machine, punch card machine, franking machine, weighing and folding machine, sealing machine, dectapone, cheque protector, cash register, coin sorter, time recorder and such other machines.

Modern office Machines: Photocopier, Computer, Word processor, Scanner - their operation and uses in the office set up. Introduction to computer - importance, history and types of computers, computer hardware and software, computer operation.

Word Processor - Concept of Word processing, creating and editing documents, taking print out, DO's and Don'ts in detail from application point of view. Scanner - Introduction to Scanner, its importance and use in offices.

**UNIT - II**

Meaning and importance of mail, centralisation of mail, handling of work - its advantages, mail room equipment, sorting table and racks, letter openers, time and date stamps, postal franking machine, addressing machine, mailing scales, post office guide.

Handling Mail: Inward Mail - Receiving, sorting, opening, recording, marking distributing. Outward Mail - Folding of letters, preparation of envelopes, sorting sealing, weighing, stamping, entering in letter sent book or peon book. Despatching rail parcel service, Air mail service, courier service.

Essentials of a good letter, drafting of business letter: enquiry, quotation, order advice, making payment, trade reference complaints, and circular letters, follow up letters, official letters, and demi officials.

Assisting Visitors: Office etiquette, effective use of languages, preparation of appointment schedules and maintaining visitor's diary, furnishing desired information, instructing co-workers.

**Practicals :****Office Practice**

## 1. Filing Indexing

Practice in filing and indexing Alphabetical numerically, arranging files subjection, searching a particular file, transforming of fold files for future references, weeding out of records, developing card indexing system for the college library.

## 2. Drafting of the following (on the basis of actual information)

- Application for a job
- Interview letter
- Appointment letter
- Letter of enquiry
- Letter of order
- Office notes
- Office order
- Issue of tenders

## 3. Recording of inward/outward mail.

**Course Outcome:** This course will prepare the students to understand the office related work and its management. This knowledge will help them in efficiently managing their office work.

**(B. A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**

**PAPER BC: 307A ON THE JOB TRAINING**

Max Marks: 50

Pass Marks: 35%

The students who appear in B.Com. Part-I examination for vocational subject will take up 'On the job training' in summer vacations after the B. Com-1 examination is over. They will prepare a Project Report based on their summer training. The evaluation and marks of this 'On the job training' are included in B.Com-II. Similarly B. Com.-II students after B.Com-II examination will take second 'On the job training' and prepare a Project report will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

(1) The summer training extended upto 4-6 weeks can be had in any of the following organizations.

- (a) Banks/Financial Institutions
- (b) Offices of Centre/State/Local Government
- (c) Insurance Companies
- (d) Public Limited Companies
- (e) Stock Exchange
- (f) Chartered Accountants and Advocates dealing in Tax matters (For Tax related Add-on and Vocation Courses only).

Note: Sole proprietor organizations and partnership firms are not permitted for summer training.

- (2) The topic of study should be directly related to the vocational stream in which the student is studying.
- (3) Not more than 2 to 3 students should be permitted in one organization. The students getting training in the same organization should have different topics for their study.
- (4) Students shall work under the guidance of an official from the concerned organization during the period of training.
- (5) The training report should include:
  - (a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name, date of commencement of training and period of training.
  - (b) Objective, Scope and Methodology of the study.
  - (c) The finding of the study and suggestions made by the candidate, which would be based upon the work done by the candidate during training.

**EVALUATION:**

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the Principal of the concerned College to the University (Practical Branch) for evaluation upto December 31st, failing which students will be placed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by the Board of Under-Graduate studies in Commerce from time to time. The Controller of Examinations will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

( 2021-22, 2022-23, 2023-24)

**(B. A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**

**STREAM II: TAX PROCEDURE & PRACTICE**

**BC 308: Income Tax - Procedure and Practice-I**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT - I**

Income Tax: Important definitions under IT ACT 1961; Basis of charge, rate of taxes applicable for different types of assesses; Residential status, Exempted Incomes; Heads of Income – Income from salaries.

**UNIT - II**

Income from House Property; Income from Profit and gains from business and Profession, Income from Capital Gains, Income from Other Sources.

**Course Outcome:** After completion of this course students will be able to understand the concept of income under Income Tax Act, 1961. Further they can calculate taxable income under various Heads.

Suggested Readings:

1. C.A Parul Gupta : Income Tax
2. B.B Lal : Income Tax and Central Sales Tax Law and Practices
3. Mehrotra Income Tax
4. Singhania: Income Tax
5. Shalinder Sekhon: The Income Tax Law: A simple Guide to theory

(B. A./B.COM.-II)  
**VOCATIONAL SUBJECTS**

**PAPER BC: 308A ON THE JOB TRAINING**

Max Marks: 50

Pass Marks: 35%

The students who appear in B.Com. Part-I examination for vocational subject will take up 'On the job training' in summer vacations after the B. Com-1 examination is over. They will prepare a Project Report based on their summer training. The evaluation and marks of this 'On the job training' are included in B.Com-II. Similarly B. Com.-II students after B.Com-II examination will take second 'On the job training' and prepare a Project report will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

- (1) The summer training extended upto 4-6 weeks can be had in any of the following organizations.
  - (a) Banks/Financial Institutions
  - (b) Offices of Centre/State/Local Government
  - (c) Insurance Companies
  - (d) Public Limited Companies
  - (e) Stock Exchange
  - (f) Chartered Accountants and Advocates dealing in Tax matters (For Tax related Add-on and Vocation Courses only).

Note: Sole proprietor organizations and partnership firms are not permitted for summer training.

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- (5) The training report should include:
  - (a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name, date of commencement of training and period of training.
  - (b) Objective, Scope and Methodology of the study.
  - (c) The finding of the study and suggestions made by the candidate, which would be based upon the work done by the candidate during training.

**EVALUATION:**

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the Principal of the concerned College to the University (Practical Branch) for evaluation upto December 31st, failing which students will be placed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by the Board of Under-Graduate studies in Commerce from time to time. The Controller of Examinations will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.



( 2021-22, 2022-23, 2023-24)

**(B. A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**

**STREAM III: PRINCIPLES AND PRACTICE OF INSURANCE**

**BC 309: Fire and Marine Insurance**

Time allowed : 3 hours

Max Marks: 100

Pass Marks : 35%

Internal Assessment: 30

Periods per week : 6

External Assessment: 70

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT – I**

Fire insurance Contract: Origin of fire insurance, its nature, risks, hazards and indemnity; Legal basis; Stipulation and conditions; Contracts; Full disclosure of material facts; Inspection and termination of coverage.

Issue and renewal of policies, Different kinds of risks covered, recovery of claims- Insurer's option: exgratia payment and subrogation; Policy conditions; Hazards not covered: Contribution and average: Reinsurance, double insurance and excess insurance; Types of fire protection policies issued by the General Insurance Corporation of India.

**UNIT – II**

Marine Insurance Contract: Origin and Growth, History of Lloyds, Evaluation of marine insurance business in India; Basic elements: Insurable interest, utmost good faith. Implied warranties; Policy documents; Types of marine insurance contract-Freight, Cargo and Vessel, Procedure for obtaining marine protection policy, Marine policies and conditions, Nature of coastal marine insurance; Perils covered, protection available; Procedure for preparation and presentation of claim; Payment of compensation by insurer.

Total loss, partial loss, particular average loss and general average loss; Preparation of loss statement, Payment of Marine Losses-requirement of the insured, documents needed, procedure for presentation of claim; Valuation of loss salvage; Limits of liability; Attachment and termination of risk.

**Course Outcome:** This will acquaint the students with Fire Insurance and Marine Insurance, the various types of policies and claims related aspects.

**(B. A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**

**PAPER BC: 309A ON THE JOB TRAINING**

Max Marks: 50

Pass Marks: 35%

The students who appear in B.Com. Part-I examination for vocational subject will take up 'On the job training' in summer vacations after the B. Com-1 examination is over. They will prepare a Project Report based on their summer training. The evaluation and marks of this 'On the job training' are included in B.Com-II. Similarly B. Com.-II students after B.Com-II examination will take second 'On the job training' and prepare a Project report will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

- (1) The summer training extended upto 4-6 weeks can be had in any of the following organizations.
  - (a) Banks/Financial Institutions
  - (b) Offices of Centre/State/Local Government
  - (c) Insurance Companies
  - (d) Public Limited Companies
  - (e) Stock Exchange
  - (f) Chartered Accountants and Advocates dealing in Tax matters (For Tax related Add-on and Vocation Courses only).

Note: Sole proprietor organizations and partnership firms are not permitted for summer training.

- (2) The topic of study should be directly related to the vocational stream in which the student is studying.
- (3) Not more than 2 to 3 students should be permitted in one organization. The students getting training in the same organization should have different topics for their study.
- (4) Students shall work under the guidance of an official from the concerned organization during the period of training.
- (5) The training report should include:
  - (a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name, date of commencement of training and period of training.
  - (b) Objective, Scope and Methodology of the study.
  - (c) The finding of the study and suggestions made by the candidate, which would be based upon the work done by the candidate during training.

**EVALUATION:**

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the Principal of the concerned College to the University (Practical Branch) for evaluation upto December 31st, failing which students will be placed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by the Board of Under-Graduate studies in Commerce from time to time. The Controller of Examinations will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

**(B. A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**

**STREAM IV: COMPUTER APPLICATIONS**

**BC 310: C-Programming and Data Structures**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

Internal Assessment : 20

External Assessment : 60

Practical :20

Periods per week : 6

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT - I**

**1. Overview of C Language**

C. Fundamentals: Introduction to C, character set, identifiers, keywords, data types, constants, variable user defined data types, arithmetic, unary, relational, logical, assignment and conditional operators, & expressions, Basic Structure of C Program. Data I/O Statement: Single character I/O, formatted I/O, string I/O functions.

**2. Control Structure**

Control Statements: sequencing, alteration (if-else, switch, break, continue, go to iteration while, do-while, for) and nested loops.

**3. Arrays**

Arrays: Single and multidimensional arrays, arrays and strings, string processing

**4. Functions**

Functions: Defining and accessing a function, passing arguments to a function, specifying arguments data types, function prototypes, recursion

Storage Classes-Automatic, External, Static Register

**5. Pointers and Structures**

Pointers: Character pointers, pointer to arrays, array of pointers.

Structure & Unions: Defining and processing structure, Unions Preprocessor,

**UNIT - II**

**6. Basic Notations and Array (Data Structures)**

Basic concept and notations, data structures and data structure operations, mathematical notation and functions, algorithmic complexity, Big 'O' notation and time space trade off. Arrays: Linear array, Representation of Linear array in memory, Traversing Linear array, Insertion and deletion in an array, Multi dimensional array: Row-Major, Column Major order, sparse array.

**7. Stacks**

Push and Pop in Stack. Representation of stack in memory (Linked and Sequential)

Applications of Stacks: Conversion from infix notation to post fix notations, Evaluation of Postfix Notation, Matching of Parenthesis, Recursion, Tower of Hanoi.

**8. Queues**

Queue: Insertion and deletion in a linear queue and circular queue.

**9. Searching Techniques**

Linear and binary search

**10. Sorting Techniques**

Insertion sort, selection sort, exchange sort, bubble sort, merge sort, radix sort, quick sort.

**Course Outcome:** The course will make the students understand fundamental concepts of C-Programming and Data Structure.

### **INSTRUCTIONS FOR THE PRACTICAL EXAMINATION**

The students would be required to solve any one problem out of two set by the examiner based on the packages covered in the syllabus.

The break-up of marks for the Practical will be as under:

(i)	Lab Record	05 Marks
(ii)	Viva-voce	05 Marks
(iii)	Program Development and Execution	10 Marks

### **REFERENCES:**

1. Byron S. Gottfried, *Programming with C*, Tata McGraw Hill.
2. E. Balaguruswamy, *Programming in C*, Tata McGraw Hill.
3. Kamthane, *Programming with ANSI and Turbo C*, Pearsoned India Ltd.
4. M.G. Venkatehmurthy, *Programming Techniques through C*, Pearsoned India Ltd.
5. Steve Oualline, *Practical C Programming*, Sherroff Publishers.
6. Seymour Lipschultz, *Theory and Practice of Data Structure*, McGraw Hill.
7. Mary E.M.S. Loomis, *Data Structure and Management*, PHI.
8. Yadidyan Langson, Mosha J. Augrnstein, Aaron M. Tanembaun, *Data Structures using C & C ++*, PHI.

**(B. A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**  
**PAPER BC: 310A ON THE JOB TRAINING**

Max Marks: 50

Pass Marks: 35%

The students who appear in B.Com. Part-I examination for vocational subject will take up 'On the job training' in summer vacations after the B. Com-1 examination is over. They will prepare a Project Report based on their summer training. The evaluation and marks of this 'On the job training' are included in B.Com-II. Similarly B. Com.-II students after B.Com-II examination will take second 'On the job training' and prepare a Project report will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

(1) The summer training extended upto 4-6 weeks can be had in any of the following organizations.

- (a) Banks/Financial Institutions
- (b) Offices of Centre/State/Local Government
- (c) Insurance Companies
- (d) Public Limited Companies
- (e) Stock Exchange
- (f) Chartered Accountants and Advocates dealing in Tax matters (For Tax related Add-on and Vocation Courses only).

Note: Sole proprietor organizations and partnership firms are not permitted for summer training.

- (2) The topic of study should be directly related to the vocational stream in which the student is studying.
- (3) Not more than 2 to 3 students should be permitted in one organization. The students getting training in the same organization should have different topics for their study.
- (4) Students shall work under the guidance of an official from the concerned organization during the period of training.
- (5) The training report should include:
  - (a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name, date of commencement of training and period of training.
  - (b) Objective, Scope and Methodology of the study.
  - (c) The finding of the study and suggestions made by the candidate, which would be based upon the work done by the candidate during training.

**EVALUATION:**

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the Principal of the concerned College to the University (Practical Branch) for evaluation upto December 31st, failing which students will be placed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by the Board of Under-Graduate studies in Commerce from time to time. The Controller of Examinations will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

( 2021-22, 2022-23, 2023-24)

**(Add on Course)**  
**Common for B.A./B.Com.-II**  
**Risk Management and Insurance**

**PAPER III: PRINCIPLES AND PRACTICE OF LIFE INSURANCE-I**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT-I**

**Introduction:** Individual Life Insurance- Nature and uses of life insurance. A brief introduction of Life Insurance Companies operating in India.

**Life Insurance Contract:** Distinguishing characteristics; Utmost good faith; Insurable interest; Cavat emptor; Unilateral and allegory nature of contract; Proposal and application form; Warranties; Medical examination; Policy construction and delivery; Policy provision; Lapse; Revival; Surrender value; Paid up policies; Maturity; Nomination and assignment; Suicide and payment of insured amount; Loan to policy holders.

**UNIT-II**

**Life Insurance Risk:** Factors governing sum assured; Method of calculating economic risk in life insurance proposals; Measurement of risk and morality tables. Calculating of premium; Treatment of substandard risk; Life insurance fund; Valuation and investment of surplus; Payment of Bonus.

**Course Outcome:** The course will help the students to acquire knowledge of principles and practice of Life Insurance.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th November and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

( 2021-22, 2022-23, 2023-24)

**(Add on Course)**  
**Common for B.A./B.Com.-II**  
**OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

**PAPER III: OFFICE MANAGEMENT-I**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT-I**

Office Stationery: Types of paper and envelopes, control of consumption of papers, Ink type-writing ribbons, carbon papers, pins, clips, erasers etc. Issue of stock and stock record.

Duplication Methods, Photocopying.

Meeting Notice, Agenda, Physical facilities, quorum, providing secretarial assistance.

**UNIT-II**

Meaning and importance of mail, centralisation mail, handling of work-its advantages, mail room equipment, sorting tables and racks, letter openers, time and date stamps, postal franking machine, addressing machine, mailing scales, post office guide.

Handling Mail: Inward Mail- receiving, sorting, opening, recording, marking, distributing.

Outward Mail: Folding of letters, preparation of envelopes, sorting, scaling, weighing, stamping, entering in letter sent book or peon book, Dispatching rail parcel service, Air mail service, courier service.

**Course Outcome:** This course will help the students to acquire knowledge of office management and secretarial practice.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th November and the students will appear for viva-voice examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

( 2021-22, 2022-23, 2023-24)

**(Add on Course)**  
**Common for B.A./B.Com.-II**  
**COMPUTERISED ACCOUNTING**

**PAPER III : PRINCIPLES AND PRACTICE OF COMPUTERISED ACCOUNTING-I**

Max Marks : 100

External Assessment : 60

Time : 3 Hours

Internal Assessment : 20

Pass Marks : 35%

Practical : 20

Theory: 4 + Practical 2

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT-I**

Application of Latest TALLY; Package in Inventory Management: Meaning, Enquiry, Order, Quotations, Delivery, Issue, Purchase and Sales Invoice, Debit and Credit Notes, Inventory Control, Valuation of Inventory; Inventory Vouchers; Preparation of Inventory Reports.

**UNIT-II**

Preparation of various Accounting Vouchers in TALLY: Contra Voucher, Payment Voucher, Receipt Voucher, Credit Notes, Debit Notes, Journal Voucher, Purchase Voucher, Sales Voucher, Memorandum Voucher, Optional Voucher, Post Dated Vouchers; Alteration, Deletion and Printing of Vouchers, Cheque Printing.

**Course Outcome:** This course will enable the students to carry accounting work independently by using Tally.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th November and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.



**(Add on Course)**  
**Common for B.A./B.Com.-II**

**TAX PRACTICE AND PROCEDURE**

**PAPER III : INDIAN TAXATION SYSTEM-I**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT-I**

Aggregation of Income. Set off and carry forward of losses, Deductions to be made in computing total income, Double taxation relief, Assessment of Agriculture Income.

**UNIT-II**

Computation of tax liability in case of individual, H.U.F. Firms, Companies and Co-operative Societies.

**Course Outcome:** After completing this course students will be able to independently calculate income tax liability in case of Individuals, H.U.F., Companies and Co-operative societies.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th November and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

**Suggested Readings:**

1. C.A Parul Gupta : Income Tax
2. B.B Lal : Income Tax and Central Sales Tax Law and Practices
3. Mehrotra Income Tax
4. Singhania: Income Tax
5. Shalinder Sekhon: The Income Tax Law: A simple Guide to theory

( 2021-22, 2022-23, 2023-24)

## **STREAM-I: B COM (WITH HONOURS IN ACCOUNTING)**

### **PAPER I: CONTEMPORARY ACCOUNTING-I**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

### **INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

#### **SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### **SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### **SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

### **UNIT-I**

Accounting standards: Purpose, Historical perspective, Role of IASC in standardising accounting practices, Development of Accounting Standards in India, brief introduction to international financial reporting standards (IFRS), convergence to IFRS. .

### **UNIT-II**

Structure of Financial Statement: Statement of Financial Position, Statement of Earnings, Statement of Cash Flows Financial Reporting: Meaning Objectives, Qualitative characteristics, Factors determining reporting requirements, Reporting practices of Indian companies.

**Course Outcome:** The students will acquire knowledge about structure of Accounting statements and Accounting standards. They will acquaint themselves with reporting practices prevailing in Indian corporate sector.

( 2021-22, 2022-23, 2023-24)

**STREAM-II: B.COM. (WITH HONOURS IN FINANCE)**

**PAPER 1: FINANCIAL SYSTEM AND MARKETS**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment: 70

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT-I**

Introduction: Nature and role of Financial System; On overview of Indian Financial System; Regulatory Framework of Financial System in India:- RBI-role and functions; Recent Monetary policy of RBI, SEBI- role and function; Banking in India: Meaning, function, present structure; Development Banks-An introduction.

**UNIT-II**

Financial Markets- Money and Capital Market; Money market- meaning, constituents, functions, instruments of money market; Capital market- meaning, constituent functions, instruments of capital. Elementary knowledge of stock exchange in India market; Role of Financial markets in economic development.

**Course Outcome:** The course will familiarize the students with the Indian Financial System and structure of financial markets in India.

## B.COM. PART-II Fourth Semester

### BC 401 - ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ

Time allowed : 3 hrs

Period per week : 6

Pass Marks : 35%

Max. Marks :50

External Assessment :35

Internal Assessment: 15

#### ਪਾਠਕ੍ਰਮ ਅਤੇ ਪ੍ਰਸ਼ਨ-ਪੱਤਰ ਦੀ ਰੂਪ-ਰੇਖਾ ਭਾਗ-ੳ

ਵਾਰਤਕ ਦੀ ਕਿਤਾਬ: ਇਹ ਹੈ ਬਾਰਬੀ ਸੰਸਾਰ, ਸੁਰਜਣ ਜੀਰਵੀ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ ਲੁਧਿਆਣਾ

#### ਭਾਗ-ਅ

ਅ-1: ਕੰਪਿਊਟਰ ਸਿਖਲਾਈ:

ੳ) ਗੁਰਮੁਖੀ ਫ਼ੌਂਟ: ਆਰੰਭ ਅਤੇ ਵਿਕਾਸ

ਅ) ਫ਼ੌਂਟ ਬਦਲੀ (ਕਨਵਰਟਰ): ਮੁੱਢਲੀ ਜਾਣਕਾਰੀ

ੲ) ਯੂਨੀਕੋਡ ਪ੍ਰਣਾਲੀ ਨਾਲ ਜਾਣ-ਪਛਾਣ

(ਇਸ ਹਿੱਸੇ ਲਈ ਵਿਦਿਆਰਥੀ ਅਭਿਆਸ-ਪੁਸਤਕ ਤਿਆਰ ਕਰੇਗਾ, ਇਹ ਅਭਿਆਸ ਪੁਸਤਕ ਸੋਫਟ ਰੂਪ ਵਿਚ ਹੋਵੇਗੀ। ਅਧਿਆਪਕ ਉਸ ਦੇ ਸੋਫਟ ਰੂਪ ਦਾ ਮੁਲਾਂਕਣ ਕਰੇਗਾ ਪਰ ਵਿਦਿਆਰਥੀ ਰਿਕਾਰਡ ਹਿਤ ਇਸ ਦਾ ਪ੍ਰਿੰਟ ਕਢਵਾ ਕੇ ਅਧਿਆਪਕ ਨੂੰ ਜਮ੍ਹਾਂ ਕਰਵਾਏਗਾ। ਉਹ ਆਪਣੇ ਮੁੱਖ ਵਿਸ਼ੇ ਨਾਲ ਸੰਬੰਧਿਤ 20 ਤੋਂ 25 ਪੰਨੇ (ਰਾਵੀ ਯੂਨੀਕੋਡ ਫ਼ੌਂਟ ਮਾਪ 12, ਸਤਰਾਂ ਵਿਚ ਵਿੱਥ 1.5, ਡਿਫ਼ਾਲਟ ਪੇਜ ਸੈਟਿੰਗ) ਲਿਖੇਗਾ, ਜਿਸ ਵਿਚ ਘੱਟ ਤੋਂ ਘੱਟ 10 ਲਿਖਤਾਂ ਜ਼ਰੂਰ ਹੋਣ।

ਅ-2: ਵਿਆਕਰਣ

ੳ) ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ: ਨਾਂਵ, ਪੜਨਾਂਵ, ਕਿਰਿਆ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ, ਸੰਬੰਧਕ, ਯੋਜਕ

ਅ) ਵਿਆਕਰਣਕ ਵਰਗ: ਲਿੰਗ, ਵਚਨ, ਕਾਲ, ਕਾਰਕ, ਪੁਰਖ, ਵਾਚ, ਪੱਖ (ਇਨ੍ਹਾਂ ਦੀ ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੇ ਹਵਾਲੇ ਨਾਲ ਇਨ੍ਹਾਂ ਦੀ ਸਮਝ)

ੲ) ਗੁਰਬਾਣੀ ਵਿਆਕਰਣ ਨਾਲ ਜਾਣ-ਪਛਾਣ (ਭੂਮਿਕਾ (ਪੰਨਾ ੳ ਤੋਂ ਖ ਤਕ) ਸ਼ਬਦਾਰਥ ਸ੍ਰੀ ਗੁਰੂ ਗ੍ਰੰਥ ਸਾਹਿਬ ਜੀ, ਪੇਥੀ ਪਹਿਲੀ, (ਪ੍ਰਕਾਸ਼ਕ ਸ਼੍ਰੋਮਣੀ ਗੁਰਦੁਆਰਾ ਪ੍ਰਬੰਧਕ ਕਮੇਟੀ, ਸ੍ਰੀ ਅੰਮ੍ਰਿਤਸਰ) ਦੇ ਪ੍ਰਸੰਗ ਵਿਚ)

#### ਭਾਗ-ੲ

ਭਾਗ ੳ ਅਤੇ ਅ ਦੇ ਵਿਆਕਰਣ ਵਾਲੇ ਭਾਗ ਵਿਚੋਂ ਸੰਖੇਪ ਉਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ

#### ਅੰਕ-ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈੱਟਾਂ ਲਈ ਹਦਾਇਤਾਂ

1. ਭਾਗ ੳ ਵਿਚੋਂ ਕਿਸੇ ਲੇਖ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ/ ਲੇਖ ਦਾ ਸੁਨੇਹਾ, ਜੀਵਨ-ਦ੍ਰਿਸ਼ਟੀ ਅਤੇ ਲੇਖ ਵਿਚਲੀ ਰਾਜਨੀਤਕ-ਆਰਥਿਕ ਸੋਝੀ ਦਾ ਜੀਵਨ ਵਿਚ ਮਹੱਤਵ (ਤਿੰਨ ਵਿਚੋਂ ਇੱਕ) 10 ਅੰਕ
2. ਭਾਗ ੳ ਵਿਚੋਂ ਹੀ 4 ਪ੍ਰਸ਼ਨ ਦੇ ਕੇ ਉਨ੍ਹਾਂ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ। ਇਨ੍ਹਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ ਇੱਕ-ਡੇਢ ਪੰਨੇ ਵਿਚ ਦੇਣੇ ਹੋਣਗੇ 05 ਅੰਕ
3. ਭਾਗ ਅ-1 ਦੇ ਕੰਪਿਊਟਰ ਸਿਖਲਾਈ ਵਾਲੇ ਭਾਗ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਵਿਦਿਆਰਥੀ ਇੱਕ ਪ੍ਰਸ਼ਨ ਦਾ ਉੱਤਰ ਲਿਖੇਗਾ। 05 ਅੰਕ
4. ਭਾਗ ਅ-2 ਵਿਚਲੇ ਵਿਆਕਰਣ ਨਾਲ ਸੰਬੰਧਿਤ ਵਿਸ਼ਿਆਂ ਵਿਚੋਂ 4 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਵਿਦਿਆਰਥੀ 2 ਦਾ ਉੱਤਰ ਲਿਖੇਗਾ। 05 ਅੰਕ
5. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਭਾਗ ੲ ਵਿਚ 10 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਸਾਰਿਆਂ ਦੇ ਵਿਦਿਆਰਥੀ ਨੇ ਸੰਖੇਪ ਉੱਤਰ ਲਿਖਣੇ ਹੋਣਗੇ। ਇਹ ਪ੍ਰਸ਼ਨ ਪਾਠਕ੍ਰਮ ਦੇ ਭਾਗ ੳ, ਅ-1 ਅਤੇ ਅ-2 ਵਿਚ ਦਰਜ ਵਿਸ਼ਿਆਂ ਦੇ ਆਧਾਰ 'ਤੇ ਹੋਣਗੇ 10x1=10 ਅੰਕ

#### ਸਹਾਇਕ ਪਾਠ-ਸਮੱਗਰੀ

1. ਡਾ. ਜੋਗਿੰਦਰ ਸਿੰਘ ਪੁਆਰ ਅਤੇ ਹੋਰ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਣ ਭਾਗ-1, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ ਜਲੰਧਰ, 1991, ਪੰਨਾ 67-73
2. ਡਾ. ਜੋਗਿੰਦਰ ਸਿੰਘ ਪੁਆਰ ਅਤੇ ਹੋਰ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਣ ਭਾਗ-1।, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ ਜਲੰਧਰ, 1992
3. ਗਿ. ਲਾਲ ਸਿੰਘ ਤੇ ਹਰਕੀਰਤ ਸਿੰਘ, ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀ. ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ
4. ਸੀ. ਪੀ. ਕੰਬੋਜ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਕੰਪਿਊਟਰੀਕਰਨ, ਗਰੇਸੀਅਸ ਬੁੱਕਸ, ਪਟਿਆਲਾ
5. ਸੀ. ਪੀ. ਕੰਬੋਜ, ਕੰਪਿਊਟਰ ਵਿਗਿਆਨ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ

( 2021-22, 2022-23, 2023-24)

**BC 401-A: PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)**

(Special paper in lieu of Punjabi Compulsory)

Time allowed : 3 hrs

Max. Marks :50

Period per week : 6

External Assessment :35

Pass Marks : 35%

Internal Assessment: 15

**ਪਾਠਕ੍ਰਮ ਅਤੇ ਪ੍ਰਸ਼ਨ-ਪੱਤਰ ਦੀ ਰੂਪ-ਰੇਖਾ**

ਭਾਗ-ੳ

ਨਿਰਧਾਰਤ ਪੁਸਤਕ : ਪੰਜਾਬੀ ਦੀ ਪਾਠ ਪੁਸਤਕ, ਪ੍ਰੋ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ, ਇਸ ਪੁਸਤਕ ਵਿੱਚੋਂ ਕਹਾਣੀ ਅਤੇ ਨਾਟਕ ਵਾਲਾ ਭਾਗ ਸਿਲੇਬਸ ਵਜੋਂ ਪੜ੍ਹਿਆ ਜਾਣਾ ਹੈ।

ਭਾਗ-ਅ

ਅ-1 : ਨਿੱਜੀ ਚਿੱਠੀ/ਪੱਤਰ

ਅ-2 ਸ਼ਬਦਾਂ ਦਾ ਅਨੁਵਾਦ (ਪੰਜਾਬੀ ਤੋਂ ਅੰਗ੍ਰੇਜ਼ੀ ਅਤੇ ਅੰਗ੍ਰੇਜ਼ੀ ਤੋਂ ਪੰਜਾਬੀ)

ਭਾਗ-ੲ

ਉਪਰੋਕਤ ਪਾਠਕ੍ਰਮ ਤੇ ਅਧਾਰਤ ਸੰਖੇਪ ਉਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ।

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਂਟਰ ਲਈ ਹਦਾਇਤਾਂ**

1. ਵਿਦਿਆਰਥੀਆਂ ਨੇ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਤੇ ਗੁਰਮੁਖੀ ਲਿਪੀ ਦਾ ਮੁਢਲਾ ਗਿਆਨ ਪ੍ਰਾਪਤ ਕੀਤਾ ਹੈ। ਇਸ ਲਈ ਵਿਦਿਆਰਥੀਆਂ ਦੇ ਭਾਸ਼ਾ ਅਤੇ ਲਿਪੀ ਦੇ ਗਿਆਨ ਨੂੰ ਧਿਆਨ ਵਿਚ ਰਖਦਿਆਂ ਸਰਲ, ਸਪਸ਼ਟ ਅਤੇ ਛੋਟੇ ਉੱਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ।

2. ਸਾਰੇ ਭਾਗਾਂ ਵਿੱਚੋਂ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ।

3. ਸਰਲ ਅਤੇ ਸਪਸ਼ਟ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣ।

4. ਵਰਣਾਤਮਕ ਪ੍ਰਸ਼ਨ ਨਾ ਪੁੱਛੇ ਜਾਣ।

5. ਲੋੜ ਅਨੁਸਾਰ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਛੋਟੇ ਜਾਂ ਚੋਣ ਦੇਣੀ ਲਾਜ਼ਮੀ ਹੈ।

6. ਭਾਗ ੳ ਵਿੱਚੋਂ ਕਿਸੇ ਕਹਾਣੀ ਦਾ ਸਾਰ (ਦੇ ਵਿੱਚੋਂ ਇਕ) 04 ਅੰਕ

7. ਕਿਸੇ ਪਾਤਰ ਸੰਬੰਧੀ ਸੰਖੇਪ ਜਾਣਕਾਰੀ (ਦੇ ਵਿੱਚੋਂ ਇਕ) 02 ਅੰਕ

8. ਨਾਟਕ ਦੇ ਪਾਤਰਾਂ ਸੰਬੰਧੀ ਜਾਣਕਾਰੀ (ਤਿੰਨ ਵਿੱਚੋਂ ਇਕ) 04 ਅੰਕ

9. ਨਿੱਜੀ ਚਿੱਠੀ ਜਾਂ ਪੱਤਰ (ਦੇ ਵਿੱਚੋਂ ਇਕ) 05 ਅੰਕ

10. ਵਿਦਿਆਰਥੀਆਂ ਦੇ ਆਮ ਜੀਵਨ ਨਾਲ ਸਬੰਧਿਤ ਸ਼ਬਦਾਵਲੀ ਦਾ ਅੰਗ੍ਰੇਜ਼ੀ ਅਤੇ ਪੰਜਾਬੀ ਅਨੁਵਾਦ 5+5=10 ਅੰਕ

11. ਭਾਗ ੲ ਵਿਚ ਪਾਠ ਪੁਸਤਕ ਤੇ ਆਧਾਰਤ ਸੰਖੇਪ ਉਤਰਾਂ ਵਾਲੇ 10 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਵਿਦਿਆਰਥੀ ਨੇ ਸਾਰੇ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹੋਣਗੇ।

ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦਾ ਉੱਤਰ 3-4 ਸਤਰਾਂ ਵਿਚ ਦੇਣਾ ਹੋਵੇਗਾ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 1 ਅੰਕ ਹੋਣਗੇ

10X01=10 ਅੰਕ

( 2021-22, 2022-23, 2023-24)

**BC 402: ENGLISH (COMMUNICATION SKILLS)**

Time allowed: 3 hours

Max Marks: 50

Periods per week: 6

External Assessment: 35

Pass Marks: 35%

Internal Assessment: 15

**COURSE CONTENT AND TESTING**

Eight short Plays- Jagdish Chander

The following plays are not to be studied:

1. Waterloo by Arthur Conan Doyle
2. A Distant Relative by W.W. Jacobs

Testing:

Q1. a) One essay type question with an internal alternative on summary, theme, incident or character in about 250 words.

(b) Five short questions to be attempted out of the given eight from the prescribed text in about 30 words each.

$$4+5=9$$

Q2. Language as a communication tool:

Topics to be covered:

- a) Conducting and facing an Interview
- b) Speech writing
- c) Compering an event
- d) Preparing News for the given situation
- e) Dialogue writing for a given situation
- f) T.V. Radio, Internet

The student should be asked to attempt any two topics out of the given four  
6

Q3 Comprehension

The students should be asked to attempt the given five questions from an unseen passage and provide a title for the given passage.

4

Q4. Language usage:

Topics to be covered:

- a) Use of Active and Passive
- b) Use of conditionals
- c) Use of Question Tags and Short answers
- d) Figurative Expressions

(The student should be asked to attempt any four of the given six from each of the above)

$$4+4+4+4=16$$

**Books Recommended**

1. The Written Word- Vandana R.Singh
2. Living English structure- W. Stannard Allen
3. Oxford Practice Grammar- John Eastwood

( 2021-22, 2022-23, 2023-24)

### **BC 403: COMPANY LAW**

Time allowed : 3 hours  
Pass Marks : 35%  
Periods per week : 6

Max Marks: 100  
Internal Assessment: 30  
External Assessment: 70

#### **Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

##### **SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

#### **UNIT - I**

Company: Meaning, features, The Concept of Lifting of Corporate Veil, Emerging Types of Companies. Formation of Company –Promotion & Registration; Preliminary contracts; Memorandum of Association; Articles of Association; Prospectus; Shares & Share Capital, Book Building Process, Dematerialisation of Shares, ASBA System, Transfer & Transmission of Shares, Buyback of Shares.

#### **UNIT - II**

Directors; Borrowing Powers (including debentures); Members; Managerial remuneration, Meetings (including Board Meetings); Majority Powers and Minority Rights; Winding-up of the company.

**Course Outcome:** After qualifying this course, students will have a broader understanding of various provisions of Companies Act 2013. This knowledge will be useful to them if they work in the Indian Corporate Sector.

#### **Suggested Readings:**

1. Avtar Singh: Company Law
2. N. D. Kapoor: Company Law

( 2021-22, 2022-23, 2023-24)

## BC 404: CORPORATE ACCOUNTING -II

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

### INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

#### SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

#### UNIT - I

Corporate Accounting as per the Companies Act 2013: Amalgamation, absorption, merger and reconstruction, Accounting for amalgamation of companies as per Indian Accounting Standard 14; Accounting for internal reconstruction.

#### UNIT - II

Liquidation Accounts; Insurance Company Accounts: Life Insurance and General Insurance; Banking Company Accounts: Preparation of Profit and Loss account and Balance Sheet.

**Course Outcome:** After completing this course the students will be able to understand the accounting process in case of amalgamation, absorption, merger and reconstruction of Indian Companies. They will also learn about accounting system prevailing in Insurance and Banking Companies.

**Relevant Accounting Standards must be discussed in the class**

#### Suggested Readings:

1. S.P.Jain: Corporate Accounting
2. C.M.Juneja: Corporate Accounting
3. VK Goyal: Corporate Accounting
4. Raj Kumar Sah : Corporate Accounting



( 2021-22, 2022-23, 2023-24)

### **BC405: INCOME TAX LAW -II**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

#### **INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

##### **SECTION-A**

It will consist of essay type and numerical questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-B**

It will consist of essay type and numerical questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

#### **UNIT - I**

Deductions out of gross total income, Computation of total income in regard to income of individuals. HUF, Partnership firm & Companies.

#### **UNIT - II**

Advance Payment of Tax; Deduction of tax at source, exemptions from TDS, Income tax authorities and administration of the act, Assessment procedure, Appeals, Refunds and Penalties. E- Filing of Tax returns and a brief study of various ITR forms.

**Course Outcome:** After completing this course the students can independently prepare and file Income Tax Return. They will also be well versed with provisions relating to advance tax, TDS, penalties etc. under Income Tax Act.

#### **Suggested Readings:**

1. C.A Parul Gupta : Income Tax
2. B.B Lal : Income Tax and Central Sales Tax Law and Practices
3. Mehrotra Income Tax
4. Singhania: Income Tax
5. Shalinder Sekhon: The Income Tax Law: A simple Guide to theory

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions (six theory and six numericals) from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT-I**

Operational Research: Meaning, Significance and Scope. Introduction to Linear Programming, Formulation of Linear Programming Problem, Graphical Method, Simplex Method. Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primal into its Dual, Transportation Problem, Assignment Problem.

**UNIT-II**

Decision Theory: Decision Making under Uncertainty and Risk, Decision Trees. Replacement Problem (Individual and Group replacement Problems both). Games Theory : Two Persons Zero Sum Games, Pure Strategies, Mixed Strategies. Simulation; Meaning, Process, Advantages, Limitations and Applications.

**Course Outcome:** After the completion of this course, students will be able to apply quantitative methods & techniques for effective business decisions making, model formulation and solving business problems.

**Suggested Readings:**

1. Panerselvam, Operations Research, Prentice Hall of India, New Delhi.
2. Taha, Operations Research: An Introduction, Prentice Hall of India, New Delhi.
3. Kapoor, V.K., Operations Research, Sultan Chand & Sons, New Delhi.
4. Sharma, J. K., Operations Research, Theory and Applications, Macmillan India Ltd., New Delhi.
5. Kalavathy, Operations Research, Vikas Publishing House New Delhi

**(B.A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**

**STREAM I: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

**BC 407: Typing and Shorthand-III**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT – I**

Carbon Manifolding: Carbon papers and their kinds, carrying out corrections on carbon copies: use of eraser, erasing shield, white correcting fluid etc. squeezing and spreading, carbon economy.

Stencil Cutting and Duplicating: Techniques of stencil cutting, correction of errors on stencil papers- use of correction fluid, graft methods and use of guncoated paper method, Signature and lining on stencil paper with the help of stylus pen and backing sheet.

Duplicator: Kinds of duplicators, taking out copies of duplicators, Duplicating ink.

Electric and Electronic Typewriters: Importance and use of electric typewriters, Advantages of electric typewriter. Salient features of electronic typewriters.

Correspondence : Business Official

**UNIT - II**

Shorthand:

Extended use of certain Consonant : The Aspirate, Tick and dot 'H' Downward and upward 'R' upward 'sh'. Compound Consonants, Medical semi-circles:

Halving: General principles and their exception, use of halving principles in phraseography: Doubling : General principles and their exception use of doubling principles in phraseography.

Prefixes and Suffixes : Meaning and uses. List of prefixes and suffixes; Contractions: General rules and list of contradictions.

Intersection: Meaning and uses, list of intersection, writing of figures in shorthand; Notes taking techniques and transcription on typewriter.

**PRACTICAL (TYPING)**

There will be typing test for 5 minutes followed by oral viva-voce. Carbon mainfolding.

Taking out copies with the help of Carbon papers Carrying out corrections on carbon copies, carrying out corrections and squeezing and spreading methods, correction of drafts.

Stencil Cutting and Duplicating

Carrying out correction on Stencil papers with different methods of Cyclostyling.

Electric and Electronic Typewriters

Practice on above typewriters.

Correspondence

Typewriting of Business Letters.

Typewriting of Official Letters

**PRACTICAL (SHORTHAND)**

Note: There will be dictation of 5 minutes and the candidate shall be required to type in 25 minutes.

Practising the use of halving and doubling principles, prefixes, from text book.

Repeated practice of contraction and intersection.

Taking dictation of passage for five minutes at a speed of 60 W.P.H. and transcription of the same on typewriter.

Taking dictation from type-recorder

Taking dictation from different voices

Recording class lectures in Shorthand.

Course Outcome: After the completion of this course, the students will be well versed with rules and technicalities of typing and related concepts. By learning shorthand they will be able to carry on office work efficiently.

( 2021-22, 2022-23, 2023-24)

(B.A./B.COM.-II)

## **STREAM II: TAX PROCEDURE & PRACTICE**

### **BC 408: INCOME TAX-PROCEDURE AND PRACTICE-II**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment: 70

#### **Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

#### **SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### **SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### **SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

#### **UNIT - I**

Income of other persons included in assessee's total income; Aggregation of Income; set off or carry forwarded, set off of losses; Deductions from gross total Income.

#### **UNIT - II**

Computation of total income and tax payable; rebates and reliefs. Provisions concerning advance tax and tax deducted of source. Provisions for filing I T Return.

**Course Outcome:** After completing this course the students can independently prepare and file Income Tax Return. They will be well versed with provisions relating to advance tax, TDS under Income Tax Act.

#### **Suggested Readings:**

1. C.A Parul Gupta : Income Tax
2. B.B Lal : Income Tax and Central Sales Tax Law and Practices
3. Mehrotra Income Tax
4. Singhania: Income Tax
5. Shalinder Sekhon: The Income Tax Law: A simple Guide to theory

**STREAM III: PRINCIPLES AND PRACTICE OF INSURANCE**

**BC 409: Group Insurance and Retirement Benefits**

Time allowed : 3 hours

Max Marks: 100

Pass Marks : 35%

Internal Assessment: 30

Periods per week : 6

External Assessment: 70

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT – I**

Superannuation Schemes: Types, Terms and Conditions, and Benefits.

Gratuity Schemes: Provident Funds, Employees Pension and Deposit Linked Insurance Schemes.

**UNIT – II**

Group Life Insurance Schemes

Taxation: Treatment of provisions for Retirement Benefits; Group Schemes and Data Processing.

**Course Outcome:** After the completion of this course students will be able to guide the people in selection of group life Insurance schemes, superannuation schemes and gratuity schemes. They will also be aware about tax implications of all the above mentioned schemes.

**SUGGESTED BOOKS**

1. Group Insurance and Retirement Benefit Schemes Published by Federation of Insurance Institutes, Bombay.

**B.A./B.COM.-II)**

**STREAM IV: COMPUTER APPLICATIONS**

**BC 410: Database Management System**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT - I**

**1. Introduction**

Data, Records, Files, Database, Information, Database system applications, database system versus file system. View of Data, Data Models, Languages, User and Administrators, Transaction Management, Structure, Application Architecture and History of databases.

**2. Data Models**

**2.1 Entity-Relationship Model**

Basic Concept, Constraints, Keys, design issues, E-R Diagram, Weak Entity sets, Features, E-R schema and Tables, UML.

**2.2 Relational Models**

Structure of relational Model, Relational Algebra, Extended Relational Algebra, Modification of the databases and views.

**2.3 Network Model**

Introduction to Network

**2.4 Hierarchical Model**

Introduction to Hierarchical Model.

**3. Relational Database**

**3.1 SQL**

Basic Structure, Set Operations, Aggregate Functions, Null Values, Nested Sub Queries, Views, Modification of databases, joined relations, DDL, Embedded and Dynamic SQL.

**3.2 Integrity and Security**

Domain Constraints, Referential Integrity, Assertions, Triggers, Security, Authorization, Encryption and Authentication. (Cryptography, Encryption, Decryption, Secret Key concept only)

**3.3 Relational Database Design**

First Normal Form, Second Normal Form, Functional dependencies, Boyce-Codd Normal Form, Third and Fourth Normal Forms.

**UNIT - II**

**4. Object-based Databases**

#### 4.1 Object Oriented Database

Need for Complex Data Types, object Oriented Data Model, Object Oriented Languages Persistent Language and systems.

#### 4.2 Object Oriented Databases

Nested Relations, Complex types, Inheritance, Reference Types, Querying with Complex Types, Functions, and Procedures, Object Oriented Versus Object Relational.

#### 5. Database System Architecture

Introduction to three Level DBMS Architecture (External view conceptual view, internal view) Introduction to centralize and Client Server Architecture, Parallel System and Distributed Systems (Homogeneous & Hetrogeneous Databases, Distributed Transactions).

#### 6. MS-Access

Introduction to MS-Access, working with databases and tables, queries in Access. Applying integrity constraints. Introduction to forms, sorting and filtering, controls. Reports and Macro : Creating reports, using Macros.

**Course Outcome:** This will enable the students to understand fundamental concepts of Database Management System. They can develop their own data models and use this knowledge for creating their own data base.

### INSTRUCTIONS FOR THE PRACTICAL EXAMINATION

The students would be required to solve any one problem out of two set by the examiner based on the packages covered in the syllabus.

The break-up of marks for the Practical will be as under:

(i)	Lab Record	05 Marks
(ii)	Viva-voce	05 Marks
(iii)	Program Development and Execution	10 Marks

### REFERENCES

1. Siberchartz, Korth and Sudarsha, "*Database Concepts*", Mcgraw Hill Publication.
2. Ivan Bayross, "*Oracle 7 The Complete Referance*", BPB Publications.
3. C.J. Data, "*An Introduction to Database System*" 3rd, Narosa Publishers (Reprint).
4. Jeffrey D. Ullman, "*Principles of Database System*",. 2nd Ed. Galgotia Publications.
5. D. Kroenke., "*Database Processing*" Galgotia Publications



( 2021-22, 2022-23, 2023-24)

**(Add on Course)**  
**Common for B.A./B.Com.-II**  
**Risk Management and Insurance**  
**PAPER IV: PRINCIPLES AND PRACTICE OF LIFE INSURANCE-II**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT-I**

**Life Insurance products-** Introduction, Term Life Insurance, Whole Life Insurance, Endowment Type Plan, Combination of Whole Life and Endowment Plan, Children's Plans, Pension Plans.

**Insurance Intermediaries-** Introduction, Broker, Agents, Surveyor and Loss assessors, Code of Conduct of Various intermediaries.

**UNIT-II**

Premium determination in Life Insurance, Nature of Surrender value, Standard non-forfeiture law, Basic factors, Premium determination for term insurance endowment insurance and annuities, Important Provisions of IRDA. Concept of Group Insurance and its benefits.

Note: In depth study of all the above mentioned aspects has to be done with reference to LIC, Max Life, HDFC Standard, and ICICI Prudential.

**Course Outcome:** This course will make the students knowledgeable in relation to Life Insurance Industry in India. They will be versed with Life Insurance Products, Premium calculation mechanism and other related aspects.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th April and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

( 2021-22, 2022-23, 2023-24)

**(Add on Course)**  
**Common for B.A./B.Com.-II**

**OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**  
**PAPER IV: OFFICE MANAGEMENT-II**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT-I**

Essentials of a good letter, drafting of business letter: enquiry quotation, order advice, making payment, trade reference complaints, circular letters, follow up letters, official letters, demi officials.

Assisting Visitors: Office etiquette, effective use of language preparation of appointment schedules and maintaining visitors diary, furnishing desired information, instructing co-workers.

**UNIT-II**

A study of various types of commonly used appliances and machines Duplicators, accounting machine calculator, addressing machine, punch card machine, franking machine, weighing and folding machine, sealing machine, dictaphone, chequre protector, cash register, coin sorter, time recorder and such other machines.

Modern Office Machines: Photocopier, Computer, Word Processor, Scanner- their operation and use in the office set-up; Introduction of computer-importance, history and types of computers, computer hardware and software, computer operation.

Word Processor- concept of Word processing, creating and editing documents, taking print out, Do's Don't in details from application point of view; Scanner- Introduction of Scanner, its importance and use in offices.

**Course Outcome:** This will make the students familiar with business letters, circulars etc., visitors' related works, use of machines in office and use of computers for office work.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th April and the students will appear for viva-voice examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

( 2021-22, 2022-23, 2023-24)

**(Add on Course)**  
**Common for B.A./B.Com.-II**

**COMPUTERISED ACCOUNTING**

**PAPER IV : PRINCIPLES AND PRACTICE OF COMPUTERISED ACCOUNTING-II**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks.

**UNIT-I**

Accounting Reports Display in TALLY: Balance Sheet, Profit and Loss Account, Trial Balance, Account Books, Statement of Accounts, Day Book, List of Accounts; MIS Reports Display in TALLY: Ratio Analysis, Cash Flow; Funds; Flow; Alteration, Deletion and Printing of Accounting and MIS Reports.

**UNIT-II**

Import and Exports of Data in TALLY: House Keeping in TALLY; Data Security in TALLY; Major Limitations of TALLY.

**Course Outcome:** After completing this course the students are expected to independently record the accounting transactions by using TALLY. They will be able to provide relevant accounting information to management and import and export data by using Tally.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th April and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

( 2021-22, 2022-23, 2023-24)

**(Add on Course)**  
**Common for B.A./B.Com.-II**

**TAX PRACTICE AND PROCEDURE**

**PAPER IV : INDIAN TAXATION SYSTEM-II**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks.

**UNIT-I**

Income Tax Authorities, Procedure for Assessment, Collection of Tax, Recovery of Tax and Refunds, Settlement Commission, Appeals and Revisions, Penalties and Prosecution.

**UNIT-II**

Customs Act 1962: Brief Introduction, important definitions, custom duty authorities and their powers. Tax liability and valuation of goods. Computation of customs duty. Penalties and prosecutions, appeals and revision.

Goods and Services Tax: overview of GST, Levy of GST, Liability of tax payer, GST network, Registration procedure , valuation in GST, Payment of GST.

**Course Outcome:** After completing this course the students will be aware of some important provisions of Income Tax relating to collection, recovery, refunds, penalties etc. They will have complete knowledge of Customs Act and GST.

**INSTRUCTIONS FOR PRACTICAL**

Candidates are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th April and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

( 2021-22, 2022-23, 2023-24)

**STREAM-I: B COM (WITH HONOURS IN ACCOUNTING)**

**PAPER II: CONTEMPORARY ACCOUNTING-II**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT-I**

Price Level Accounting: Purpose methods covering GPPA, RCA, NRVA, VBA and CCCPPA, Guidelines of ICAI on Price level Accounting and its adoption in India, Cash Flow Accounting: Concept, Main Features, Benefits and Criticism.

**UNIT-II**

Human Resource Accounting: Concept, methods, significance and limitations, Disclosure of HRA information by Indian companies, Social Accounting: Concept, uses, scope, various approaches, and social disclosure practices in India.

**Course Outcome:** This course will make the students aware of latest developments in the field of accounting.

( 2021-22, 2022-23, 2023-24)

**STREAM-II: B.COM. (WITH HONOURS IN FINANCE)**

**PAPER II: FINANCIAL SERVICES**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment: 70

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT-I**

Financial Services- Meaning, Types, Nature & Role; Evolution of Financial Services in India, Financial Services in India- An overview, Merchant banking, Leasing and Hire Purchase in Indian context. Mutual Funds in India.

**UNIT-II**

Factoring & Forfeiting, Venture Capital, Housing finance, Securitisation, Consumer finance and Credit rating services in India context.

**Course Outcome:** This course will make the students knowledgeable with respect to various financial services mentioned in the curriculum.

**COMMON PAPER FOR ALL UNDER  
GRADUATE COURSES  
All UG Courses - II Year**

**(3th Semester)**

**Environmental and Road Safety Awareness**