

**SYLLABUS**  
**B.COM. PART-III**  
**SEMESTER V AND VI**

**(2019-20, 2020-21, 2021-22 Session)**

**SYLLABUS**  
**B.COM. PART-III**  
**2018-19 EXAMINATIONS**  
**SCHEME OF EXAMINATION**  
**SEMESTER-V**

<b>Semester-wise Papers</b>		<b>Maximum Marks</b>
BC 501	Punjabi Compulsory	50 Marks
BC 501-A	Punjabi Compulsory(Elementary Knowledge) ( Special Paper in lieu of Punjabi)	50 Marks
BC 502	Management Accounting-I	100 Marks
BC 503	Cost Accounting-I	100 Marks
BC 504	Indirect Taxes	100 Marks
BC 505	Auditing	100 Marks

**ANY ONE Paper (From BC 506 - BC 509) of the following four streams (I to IV)**

**Stream-I : Finance**

BC 506 Corporate Finance 100 Marks

**Stream-II : Marketing**

BC 507 Principles of Marketing 100 Marks

**Stream-III : Banking and Insurance**

BC 508 Money and Banking 100 Marks

**Stream-IV : E-Commerce**

BC 509 Essentials of E-Commerce 100 Marks

***Note:***

- A student opting a particular stream from the above four streams (I to IV) in Semester-V, will have to continue with the same stream in Semester-VI of the course.*
- Students opting for B.Com. (Honours) in Accounting will not be allowed to opt for IVth stream i.e. E-Commerce.*

**VOCATIONAL SUBJECTS:**

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

BC 510 Office Practice 100 Marks

BC 510A On the Job Training 50 Marks

*Note: The students opting this vocational subject shall not take up the paper 'Auditing.'*

**STREAM II : TAX PROCEDURE AND PRACTICE**

BC 511 Goods and Services Tax 100 Marks

BC 511A On the Job Training 50 Marks

*Note: (1) The students opting this vocational subject shall not take up the paper 'Indirect Taxes.'*

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

BC 512 Property and Liability Insurance 100 Marks

BC 512A On the Job Training 50 Marks

***Note:***

- The students opting this vocational subject shall not take up the paper Auditing.*

(2) The students will not be allowed to opt. the stream-III i.e. 'Banking and Insurance'.

**STREAM IV : COMPUTER APPLICATIONS**

<b>BC 513</b>	Introduction to Computer Network and Internet Programming	80 Marks
<b>Lab:</b>	Practical based on Paper BC 514	20 Marks
<b>BC 513A</b>	On the Job Training	50 Marks

*Note: The students opting this vocational subject shall not take up the paper Auditing.*

**B.COM. (WITH HONOURS)**

STREAM-I:	(With Honours in Accounting)	
	Paper-III : E-Commerce-I	100 Marks
STREAM-II:	(With Honours in Finance)	
	Paper-III : Investment Management	100 Marks

**ADD ON ADVANCED DIPLOMA COURSES:**

1.	Risk Management and Insurance	
	Paper-V: Principles and Practice of General Insurance-I	100 Marks
2.	Office Management and Secretarial Practice	
	Paper-V: Typewriting	100 Marks
3.	Computerised Accounting	
	Paper-V: Data Analysis for Accounting-I	100 Marks
4.	Tax Practice and Procedure	
	Paper-V: Tax Planning and Management-I	100 Marks

*Note:*

- 1. The students studying in vocational stream "Principles and Practice of Insurance" will not be allowed to take the Add on Course/Paper "Risk Management and Insurance".*
- 2. The students studying in vocational stream "Computer Applications" will not be allowed to take the Add on Course/Paper "Computerised Accounting".*
- 3. The students studying in vocational stream "Office Management and Secretarial Practice" will not be allowed to take the Add on Course/Paper "Office Management and Secretarial Practice".*

**SYLLABUS**  
**B.COM. PART-III**  
**(2019-20, 2020-21, 2021-22 Session)**  
**SCHEME OF EXAMINATION**  
**SEMESTER-VI**

<b>Semester-wise Papers</b>		<b>Maximum Marks</b>
BC 601	Punjabi Compulsory	50 Marks
BC 601-A	Punjabi Compulsory(Elementary Knowledge) ( Special Paper in lieu of Punjabi)	50 Marks
BC 602	Management Accounting-II	100 Marks
BC 603	Cost Accounting-II	100 Marks
BC 604	Business Environment	100 Marks
BC 605	Entrepreneurship & Governance	100 Marks

**ONE Paper (From BC 606 - BC 609), from the same stream which was opted by the candidate in Semester-V.**

**Stream-I : Finance**

BC 606 Financial Planning 100 Marks

**Stream-II : Marketing**

BC 607 International Marketing 100 Marks

**Stream-III : Banking and Insurance**

BC 608 Fundamentals of Insurance 100 Marks

**Stream-IV : E-Commerce**

BC 609 Internet and World Wide Web 100 Marks

*Note: Students opting for B.Com. (Honours) in Accounting will not be allowed to opt for IVth option i.e. E-Commerce.*

**VOCATIONAL SUBJECTS:**

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

BC 610 Entrepreneurship Development 100 Marks

*Note: The students opting this vocational subject shall not take up the paper Entrepreneurship & Governance.*

**STREAM II : TAX PROCEDURE AND PRACTICE**

BC 611 Entrepreneurship Development 100 Marks

*Note: (1) The students opting this vocational subject shall not take up the paper of Entrepreneurship & Governance*

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

BC 612 Entrepreneurship Development 100 Marks

*Note:*

(1) *The students opting this vocational subject shall not take up the paper Entrepreneurship & Governance.*

(2) *The students will not be allowed to opt. the stream 'Banking and Insurance'.*

**STREAM IV : COMPUTER APPLICATIONS**

BC 613 Object Oriented Programming using C++ 80 Marks

Lab: Practical based on Paper BC 613 20 Marks

(1) *The students opting this vocational subject shall not take up the paper Entrepreneurship & Governance.*

## **B.COM. ( WITH HONOURS)**

STREAM -I	B.Com. (With Honours in Accounting)	
	Paper-IV : E-Commerce-II	100 Marks
STREAM -II	B.Com. (With Honours in Finance)	
	Paper-IV : Portfolio Management	100 Marks

### **ADD ON ADVANCED DIPLOMA COURSES:**

1.	Risk Management and Insurance	
	Paper VI : Principles and Practice of General Insurance-II	100 Marks
2.	Office Management and Secretarial Practice	
	Paper VI : Short-hand	100 Marks
3	Computerised Accounting	
	Paper VI : Data Analysis for Accounting-II	100 Marks
4.	Tax Practice & Procedure	
	Paper VI : Tax planning and Management-II	100 Marks

*Note:*

- 4. The students studying in vocational stream "Principles and Practice of Insurance" will not be allowed to take the Add on Course/Paper "Risk Management and Insurance".*
- 5. The students studying in vocational stream "Computer Applications" will not be allowed to take the Add on Course/Paper "Computerised Accounting".*
- 6. The students studying in vocational stream "Office Management and Secretarial Practice" will not be allowed to take the Add on Course/Paper " Office Management and Secretarial Practice".*

**(2019-20, 2020-21, 2021-22 Session)**  
**B.COM. PART-III ( Vth Semester)**  
**BC 501 - ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ**

Time allowed : 3 hrs  
Period per week : 6  
Pass Marks : 35%

Max. Marks :50  
External Assessment :35  
Internal Assessment: 15

**ਸਿਲੇਬਸ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

**ਭਾਗ -ੳ**

1. ਨਾਵਲ :ਏਹੁ ਹਮਾਰਾ ਜੀਵਣਾ, ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ। 5+03=8 ਅੰਕ

**ਭਾਗ -ਅ**

2. ਲੇਖ ਰਚਨਾ (ਵਿਦਿਅਕ ਅਤੇ ਸਭਿਆਚਾਰਕ ਵਿਸ਼ਿਆਂ ਬਾਰੇ 500 ਸ਼ਬਦਾਂ ਦੀ) 04 ਅੰਕ
3. ਵਿਆਕਰਨ  
(ੳ) ਨਾਉਂ ਵਾਕੰਸ਼ : ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਅਤੇ ਪ੍ਰਕਾਰ  
(ਅ) ਕਿਰਿਆ ਵਾਕੰਸ਼ : ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਅਤੇ ਪ੍ਰਕਾਰ 06 ਅੰਕ  
(ੲ) ਵਿਹਾਰਕ ਵਿਆਕਰਨਕ ਵਿਸ਼ਲੇਸ਼ਣ 02 ਅੰਕ

**ਭਾਗ -ੲ**

- ਉਪਰੋਕਤ ਸਿਲੇਬਸ ਅਧਾਰਤ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 15 ਪ੍ਰਸ਼ਨ। 15×1=15 ਅੰਕ

**ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ**

1. ਨਾਵਲ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ/ਕਲਾ ਪੱਖ (ਦੋ ਵਿਚੋਂ ਇਕ) 05 ਅੰਕ
2. ਪਾਤਰ ਚਿਤਰਣ (ਦੋ ਵਿਚੋਂ ਇਕ) 03 ਅੰਕ
3. ਲੇਖ : ਤਿੰਨ ਵਿਚੋਂ ਕਿਸੇ ਇਕ ਵਿਸ਼ੇ ਉੱਤੇ (ਤਿੰਨ ਵਿਚੋਂ ਇਕ) 04 ਅੰਕ
4. ਨੰਬਰ 3 ਉੱਤੇ ਨਿਰਧਾਰਤ ਵਿਆਕਰਨ ਵਿਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ (ਦੋ ਵਿਚੋਂ ਇਕ) 06 ਅੰਕ
5. ਨਿਰਧਾਰਤ ਪਾਠ ਪੁਸਤਕ ਵਿਚੋਂ ਚਾਰ ਵਾਕਾਂ ਦੀ ਭਾਸ਼ਾ ਦਾ ਵਿਵਹਾਰਕ ਵਿਆਕਰਨਕ ਵਿਸ਼ਲੇਸ਼ਣ।  
(ਇਹ ਪ੍ਰਸ਼ਨ ਨੰਬਰ 3 ਵਿਚ ਨਿਰਧਾਰਿਤ ਵਿਆਕਰਨ ਵਾਲੇ ਪੱਖਾਂ ਉੱਤੇ ਹੀ ਆਧਾਰਤ ਹੋਵੇਗਾ) 02 ਅੰਕ
6. ਨਾਵਲ ਅਤੇ ਵਿਆਕਰਨ ਕਰਨ ਵਾਲੇ ਭਾਗ ਵਿਚੋਂ ਕ੍ਰਮਵਾਰ 08 ਅਤੇ 07 (ਕੁਲ 15)ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਪ੍ਰੀਖਿਆਰਥੀਆਂ ਨੇ ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਸੰਖੇਪ ਉੱਤਰ ਦੇਣੇ ਹੋਣਗੇ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਇੱਕ ਅੰਕ ਹੋਣਗੇ। 15×1=15 ਅੰਕ

**ਸਹਾਇਕ ਪਾਠ-ਸਾਮੱਗਰੀ**

1. ਦੁਨੀ ਚੰਦਰ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ, 1964
2. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ, ਰੂਪਾਂਤਰੀ ਵਿਆਕਰਣ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ ਚੰਡੀਗੜ੍ਹ।
3. ਪੁਆਰ, ਜੋਗਿੰਦਰ ਸਿੰਘ ਅਤੇ ਹੋਰ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ, ਭਾਗ-III, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ, 1994
4. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, ਕਾਲਿਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ ਤੇ ਲੇਖ-ਮਾਲਾ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।
5. ਡਾ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਗਿਆਨ: ਤਕਨੀਕੀ ਸ਼ਬਦਾਵਲੀ ਦਾ ਕੋਸ਼, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ ਪਟਿਆਲਾ।
6. ਡਾ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, ਪੰਜਾਬੀ ਵਾਕ ਪ੍ਰਬੰਧ: ਬਣਤਰ ਅਤੇ ਕਾਰਜ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
7. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਤੇ ਸਾਹਿਤ : ਭਾਸ਼ਾਈ ਸਰੋਕਾਰ, ਦੀਪਕ ਪਬਲਿਸ਼ਰਜ਼, ਜਲੰਧਰ, 2010

8. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ : ਸ੍ਰੋਤ ਤੇ ਸਰੂਪ, ਵਾਰਿਸਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮਿਤਸਰ, 2004.
- 9 ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ, 2008.

(2019-20, 2020-21, 2021-22 Session)  
B.COM. PART-III (Vth Semester)

**BC 501-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

**ਸਿਲੇਬਸ ਤੇ ਪਾਠ ਪੁਸਤਕਾਂ**

**ਭਾਗ -ੳ**

ਪੰਜਾਬੀ ਮੁੱਢਲਾ ਗਿਆਨ ਭਾਗ-III, ਸੰਪਾ. ਪ੍ਰੋ. ਲਖਵੀਰ ਸਿੰਘ, ਡਾ. ਸੁਰਜੀਤ ਸਿੰਘ, ਪ੍ਰੋ. ਬਲਬੀਰ ਸਿੰਘ  
ਪਬਲੀਕੇਸ਼ਨ ਬਿਓਰੇ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।

ਪੰਜਾਬੀ ਮੁੱਢਲਾ ਗਿਆਨ ਭਾਗ-III ਦੇ ਇੱਕ ਤੋਂ ਪੰਜ ਤੱਕ ਲੇਖ।

2x3= 6 ਅੰਕ

**ਭਾਗ -ਅ**

1. ਲੇਖ (400 ਸ਼ਬਦ) ਵਾਤਾਵਰਣ, ਸਮਾਜਕ ਜਾਂ ਸਭਿਆਚਾਰਕ ਵਿਸ਼ੇ ਨਾਲ ਸਬੰਧਤ।

4 ਅੰਕ

II. ਮੁਹਾਵਰੇ (ਉਪਰੋਕਤ ਪਾਠ ਪੁਸਤਕ ਵਿਚ ਦਰਜ)

10x1=10 ਅੰਕ

**ਭਾਗ -ੲ**

ਉਪਰੋਕਤ ਪਾਠ ਪੁਸਤਕ ਵਿਚੋਂ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ।

15x1=15 ਅੰਕ

**ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਂਟਰ ਲਈ ਹਦਾਇਤਾਂ**

1. ਸਾਰੇ ਸਿਲੇਬਸ ਵਿੱਚੋਂ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।

2. ਪਾਠ ਪੁਸਤਕ ਵਿੱਚੋਂ ਕਿਸੇ ਲੇਖ ਦਾ ਵਿਸ਼ਾ/ਸੰਖੇਪ ਸਾਰ ਜਾਂ ਲੇਖ ਵਿੱਚੋਂ ਕੋਈ ਹੋਰ ਸਰਲ ਪ੍ਰਸ਼ਨ

(ਪੰਜ ਵਿੱਚੋਂ ਦੋ) 2x3= 6 ਅੰਕ

3. ਲੇਖ (ਵਾਤਾਵਰਣ, ਸਮਾਜਕ ਜਾਂ ਸਭਿਆਚਾਰਕ ਵਿਸ਼ੇ ਤੇ )

(ਤਿੰਨ ਵਿੱਚੋਂ ਇੱਕ) 4 ਅੰਕ

4. ਪੰਜਾਬੀ ਮੁੱਢਲਾ ਗਿਆਨ ਪੁਸਤਕ ਵਿੱਚੋਂ 15 ਮੁਹਾਵਰੇ ਦੇ ਕੇ10 ਦੇ ਅਰਥ ਦੱਸ ਕੇ ਵਾਕਾਂ ਵਿੱਚ ਵਰਤਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ

10x1=10 ਅੰਕ

5. ਪਾਠ ਪੁਸਤਕ ਤੇ ਆਧਾਰ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 15 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਵਿਦਿਆਰਥੀ ਨੇ ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ ਦੇਣੇ ਹੋਣਗੇ। ਹਰੇਕ

ਪ੍ਰਸ਼ਨ ਦੇ 1 ਅੰਕ ਹੋਣਗੇ।

15x1=15 ਅੰਕ



**(2019-20, 2020-21, 2021-22 Session)**  
**BC 502: MANAGEMENT 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 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 numerical) 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**

Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.

Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis.

Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements.

Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.

**UNIT – II**

Comparative Statements, Common size statements, and Trend analysis.

Ratio analysis : Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

**Note: Assignments must be based on case studies.**

**Suggested Readings :**

1. Dr. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons.
2. Khan M.Y. & Jain P.K. : Management Accounting.
3. I.M. Pandey : Management Accounting, Vikas Publication
4. Debarshi Bhattacharya : Management Accounting, Pearson

(2019-20, 2020-21, 2021-22 Session)

**BC 503: COST ACCOUNTING-I**

Time allowed : 3 hours

Max Marks: 100

Pass Marks : 35%

Internal Assessment: 30

Periods per week : 6

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 numerical) 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**

Cost Accounting : Meaning and definition, limitations of financial accounting, Development of Cost Accounting, Functions, Objectives, Advantages and Limitations of Cost Accounting, Importance of Cost Accounting to Business Concern. Relationship between Cost Accounting, Financial Accounting, and Management Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. Cost concepts and classification; Preparation of cost sheet; Role of Cost Accountant in an organization; Concept of Cost Audit.

Accounting for Material : Concept, objectives and techniques of Material Control, Accounting and Control of Purchase, Storage and Issue of Materials; Methods of pricing material issues: FIFO, LIFO, HIFO, NIFO, simple average, weighted average method, replacement cost method, standard method, base stock method; Treatment of Material Losses.

**UNIT- II**

Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment; Time and piece rates; Essentials of a good wage plan, Incentive schemes: Taylor's differential piece rate system, Halsey plan, Rowan Plan; Fringe benefits.

Accounting for Overheads: Definition, Classification of Overheads: element-wise, Functional and behavioural; Need for classifying into fixed and variable; various types of overheads; Allocation and Apportionment of overheads; Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment; Treatment of special items of overheads like interest, depreciation, packing expenses, carriage expenses, machinery erection, tools, R&D, advertisement, bad debts etc .

**Suggested Readings :**

1. S.N. Maheshwari : Fundamentals of Costing, sultan chand and sons, New Delhi.
2. Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
3. M.N. Arora : Essentials of Cost Accounting, Vikas Publication.
4. Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
5. Nigam Sharma : Cost accounting- principles and problems, sultan chand& Co. New Delhi.

**(2019-20, 2020-21, 2021-22 Session)**  
**BC 504: INDIRECT TAXES**

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

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

**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**

Goods and Services Tax: Meaning, Nature & Scope; Taxes of Centre and State subsumed under GST, Comprehensive structure of GST Model: Kelkar Shah Model ; Benefits and Limitations of GST. Registration, Procedure, Amendments and Cancellation. Time, Value and Place of Supply. Levy & collection of GST; GST Council & Administrative authorities. GST Portal & Network.

**UNIT- II**

Input tax credit, Tax invoices Debit & Credit Notes; Accounts and records, Return Assessment and Payments of tax, Inspection, search and seizure, E way bill offences & penalties, Appeal & Revision under GST.

Customs Act: Basic Concept, Types of Custom Duties, valuation of goods, Procedure for import & export, Exemptions from Custom Duty.

**Suggested Readings:**

1. Ravi Puliani and Mahesh Puliani: Goods and Services Tax Manual, Bharat Publications.
2. Sanjiv Agarwal : Goods and Services Tax, Bloomsbury Publications.
3. Shalinder Sekhon: GST... Unlocking the complex city of Indirect Taxes, SLM Publications
3. Rakesh Garg and Sandeep Garg: Handbook of GST in India Bloomsbury India Publication
4. Nitya Tax Associates: Basics of GST, Taxmann's Publication.
5. Taxmann's GST Manual.

**(2019-20, 2020-21, 2021-22 Session)**  
**BC 505: AUDITING**

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**

Definition and Objectives of Auditing; Major Influences in the field of Auditing; Classes of Audit, Distinction between Audit and Investigation; Statements on Standard Auditing Practices (Brief Introduction only). Audit planning, advantages and limitations of audit. Internal Control, Internal Check and Internal Audit.

**UNIT II**

Audit Procedure: Vouching: definition, features , examining vouchers, Vouching of Cash book, Vouching of trading transactions, Verification and Valuation of Assets & Liabilities: Meaning, definition and objects, Vouching vs. Verification . Verification: Valuation of different asset and liabilities. Audit of Limited Companies: Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities. Audit Committee Auditor's Report : Contents and Types . Special Areas of Audit: Tax audit and Management audit, Recent Trends in Auditing

**Suggested Readings:**

1. Auditing: Theory and Practice by Pardeep Kumar
2. Auditing Principles and Problems by T.R. Sharma
3. Auditing in a Computerised Environment by Mohan, Bhatia
4. Fundamental of Practival Audting by Ravinder Kumar, Virander Sharma

**(2019-20, 2020-21, 2021-22 Session)**

**STREAM-I : FINANCE**

**BC 506: CORPORATE FINANCE**

Time allowed : 3 hours

Max Marks: 100

Pass Marks : 35%

Internal Assessment: 30

Periods per week : 6

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 numerical) 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 Finance: Nature and Scope; Financial goals: Profit vs. wealth maximization; Finance Functions: investment, financing, and dividend decisions; Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity. Capital Budgeting: Nature, Purpose, Objectives and Process of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, NPV and IRR comparison, profitability index, Discounted Payback Period.

Sources of Finance: Different sources of finance; long term and short term sources. Cost of Capital : concept, significance of cost of capital, specific and weighted average cost of capital; Calculating cost of debt, preference shares, equity capital and retained earnings; and Combined (weighted) cost of capital.

**UNIT - II**

Capital Structure : Capital Structure decisions: Capital structure patterns, Determinants of Capital structure, Designing optimum capital structure, Constraints. Operating and Financial Leverage: Their measurement; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage. Trading on Equity. Dividend Policies: Dividend Theories: Walter's model; Gordon's model; M.M. Hypothesis; Forms of dividends and stability in dividends, determinants of dividend policy.

Working Capital: Meaning, Concept, Nature of Working Capital, Significance of Working Capital, Operating cycle and factors determining Working Capital requirements.

**Note: Assignments must be based on case studies of companies.**

**Suggested Readings :**

1. I.M. Pandey: Financial Management, TMH.
2. P. Chandra : Financial Management, TMH.
3. Kishore R.M. Financial Management, Taxman.
4. Van Horne, Fundamentals of Financial Management, PHI.
5. McInaney, Business Finance, Pearsons.

**(2019-20, 2020-21, 2021-22 Session)**  
**STREAM-II : MARKETING**  
**BC 507: PRINCIPLES OF MARKETING**

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 scope of marketing; Importance of marketing; Marketing concepts-traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

Consumer Behaviour and Market Segmentation; Nature, Scope, and significance of consumer behaviour; Market segmentation-Concept and importance; Basis for market segmentation.

Product : Concept of product, Product planning and development; Packaging; Brand name and trade mark; After-sales service; Product life cycle concept.

**UNIT – II**

Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

Distributions channels: concept, types and role; Factors affecting choice of Distribution Channel; Retailer and wholesale, Physical distribution of goods; Transportation and Warehousing.

Promotion : Method of Promotion; Optimum Promotion Mix; Advertising Media: Their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a Career; Functions of salesman.

**Note: Assignment must be related to marketing practices of companies.**

**Suggested Readings :**

1. Philip Kotler : Principles of Marketing, Pearson Publications.
2. K. Karunakaran : Marketing of Management, Himalaya Publications
3. J. C. Gandhi : Marketing
4. C. N. Sontakki : Marketing Management

**(2019-20, 2020-21, 2021-22 Session)**  
**STREAM- III : BANKING AND INSURANCE**  
**BC 508 : MONEY AND BANKING**

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**

Money: Meaning, features, functions and kinds of money; Monetary Standards: Metallic and paper standards, system of note issues in India. Supply of money: mechanics of money supply, Measures of money supply in India. Demand for Money: Factors determining demand for money. Money and credit; Credit creation; Money Multiplier; Rate of Interest: Meaning and its determination, Factors affecting the level and structure of Interest Rates. An overview of interest rate structure in India.

**UNIT – II**

Banking: Introduction, Types and functions of banks, Banking system: Branch Banking, unit banking, chain banking, group banking and mixed banking; Central Banking: Functions and techniques of credit control. Monetary policy: Objectives, and its tools; Reserve Bank of India: Role and Functions. Commercial Banking in India: Structure and functioning.

Banking Sector Reforms: Recommendations of Narasimham Committee, Basel II Norms, Revised NPA norms, Impact of reforms; Innovations in Banking: Important features of Internet Banking, E-Banking, Mobile banking, Universal Banking, Off-shore Banking, Real Time Gross Settlement, National Electronic Funds Transfer, Indian Financial System Code (IFSC).

**Suggested Readings:**

1. M.C.Vaish: Money, Banking and International Trade
2. D.M. Mithani: Money and Banking
- 3.M.L. Seth: Money, Banking and International Trade
4. M.Y Khan : Indian Financial System.

**(2019-20, 2020-21, 2021-22 Session)**  
**STREAM- IV : E-COMMERCE**  
**BC 509 : ESSENTIALS OF E-COMMERCE**

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**

Internet and Commerce: Business operations; E-commerce practices vs. traditional business practices; Concepts b2b, b2c, c2c, b2g, g2b, g2c; Benefits of e-commerce to organization, consumers and society; Limitation of e-commerce; Management issues relating to e-commerce.

Applications in b2c : Consumers shopping procedure in the internet; Impact on disintermediation and re-intermediation; Global Market; Strategy of traditional department stores; Products in b2c model; Online travel tourism-services; Real estate market; Online stocks trading and its benefits; Online banking.

**UNIT-II**

Application in b2b: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier oriented market place; buyer-oriented market place and intermediary-oriented market place.

Applications in Governments: EDI in Government; E-governance; E-governance applications of the internet; Concept of Governance to business, business-to-government and citizen to Governance; E-governance models; Private sector interface in e-governance.

**Suggested Readings:**

1. Bharti Baskar : Electronic Commerce, Mc Graw Hill
2. K. K. Bajaj & Debjani Nag : E-Commerce, Mc Graw Hill
3. Sushila Madan : E-Commerce, Taxmann
4. Ravi Kala Kota : Frontiers of E-Commerce



(2019-20, 2020-21, 2021-22 Session)  
(B. A./B.COM.-III)

## VOCATIONAL SUBJECTS

### STREAM I : OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

#### BC 510 : 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 Stationery : Types of papers and envelopes, control of consumption of papers, ink typewriting ribbons, carbon papers, pins, clips, erasers etc. issue there of stock and stock record Duplication Methods and Photocopying.

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

Using Information: Working Knowledge of making use of information from different sources-Telephone Directory, Post Office Guide, Railway Time-Table Teleprinter, Telex, Facsimile telegraphy.

Making travel arrangement : preparing tour programme, railway and air reservation booking Hotel accommodation, filling of form for Tour advance, preparing T.A.Bills.

#### UNIT - II

Manuscripts : Proof Corrections-sings and their meaning. Process of typing manuscripts, Corrections of drafts.

Tabulations: Definition and importance, part of tabulation, procedure for typing tabulation, Typing of booknotes, Typing of Balance-Sheet.

Syllabification of Combination : Rules for division of words line ends, exceptions, formation of special sing with combination of characters.

Shorthand : Advanced Phraseography, Phraseology related to business, banking, insurance and administration. Special list of word Arrangement of Materials on typewriter desk to facilitate transcription. Checking and proof-reading transcription.

**PRACTICALS** : 20 Marks (10 for typing practical and 10 for Shorthand Practical)

### **MANUSCRIPTS**

Typewriting of Manuscripts (Typed).

Typewriting of Manuscripts (Hand-written).

Practice on carrying out corrections of drafts.

Typewriting of tabulations Balance Sheet, Invoices, foot notes.

### **SYLLABIFECATION AND COMBINATION**

Typewriting exercises- Breaking of words at line ends, breaking of words with syllabification rules, Typewriting of characters not existing on key boards.

### **CORRESPONDENCE**

Typewriting un-arranged, misspelt and wrongly typed letters by observing the rules of display.

Typewriting of business, official letters.

### **SHORTHAND**

1. Taking information from other documents in completion of shorthand notes.
2. Office style dictation with amendments.
3. Submitting transcribed materials for signature.
4. Marketing and filling of shorthand notices after completion of transcription.

### **RECOMMENDED DRILLS**

Throughout the course there should be a constant emphasis on:

- Fluency in shorthand. Special care should be taken on exposing students to variety of pronunciation.
- Formation of well constructed shorthand outlines with the help of facility drills.
  - Auto-mobilization of grammaloges and phrases.
  - Daily practice in taking dictations starting at slow speed.
  - Practice in transcribing the long hand.
- Dictation each day should be on practice material to increase the speed and on new matter to improve competence. It should be for timing of 1,3,5,7 and 10 minutes.

### **INSTRUCTIONS FOR TYPING PRACTICAL**

There will be type test for 5 minutes followed by oral viva voce.

### **INSTRUCTIONS FOR SHORTHAND PRACTICAL**

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

(2019-20, 2020-21, 2021-22 Session)  
(B. A./B.COM.-III)

## VOCATIONAL SUBJECTS

### BC 510 A : 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.-I 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 based on their summer training. The evaluation of this 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 up to 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 organisations 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 students 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 up to 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 Examination will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

(2019-20, 2020-21, 2021-22 Session)

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

## VOCATIONAL SUBJECTS

### STREAM II : TAX PROCEDURE AND PRACTICE

#### BC 511 : GOODS AND SERVICES TAX

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

#### 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

Goods and Services Tax: Meaning, Nature & Scope; Taxes of Centre and State subsumed under GST, Comprehensive structure of GST Model: Australian Model, Canadian Model, Kelkar Shah Model ; Benefits and Limitations of GST. Registration, Procedure, Amendments and Cancellation. Time and Value of Supply. Levy & collection of GST; GST Council & Administrative authorities.

#### UNIT- II

Input tax credit, Tax invoices Debit & Credit Notes; Accounts and records, Return and Payments of tax, Inspection, search and seizure, offences & penalties, Appeal & Revision under GST.

(2019-20, 2020-21, 2021-22 Session)  
(B. A./B.COM.-III)

**VOCATIONAL SUBJECTS**  
**BC 511A : ON THE JOB TRAINING**

Max. Marks: 50

Pass Marks : 35%

The students who appear in B.Com. Part-1 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 based on their summer training. The evaluation of this project 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 up to 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/Private 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 organisations 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 suggestion 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 up to 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.

(2019-20, 2020-21, 2021-22 Session)  
(B. A./B.COM.-III)

## VOCATIONAL SUBJECTS

### STREAM III : PRINCIPLES AND PRACTICE OF INSURANCE BC 512: PROPERTY AND LIABILITY INSURANCE

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

Risk and Insurance: Insurable and non-insurable risks; Nature of property and liability insurance, Crop and cattle insurance, types of liability insurance, Reinsurance. Specific and all risk insurance, Valuation of risk, Indemnity contracts and specific value contracts, Average and contribution, Excess and short insurance careers.

Liability Insurance-Procedure for obtaining liability insurance. Legal position of insurance agent, Construction and issue of policy, Record of liability insurance, Policy conditions, Mandatory Public Liability Insurance;

Dwelling property losses: Business interruption and related losses: Theft Insurance contracts, Budgetary covers, Auto Insurance, Medical Benefit Insurance, Dishonesty, Disappearance insurance, Personal insurance, Employer's liability, Aviation insurance, Personal and residential insurance, Boiler machinery insurance, Commercial enterprises and industrial property insurance.

#### UNIT – II

Insurance Problems of educational and religious institutions, hospitals, clubs and associations, Professional package contracts, Errors and omissions insurance, Professional liability insurance, Accountants liability insurance, Limits on amount of insurance, Marketing and underwriting of liability insurance, Finance of liability insurance.

Nature of losses and their adjustment, Procedure of adjustment, Functions of adjuster's, Responsibilities of adjuster's, Survey of losses, Procedure for preparing claims statements, Documents in use in claim settlement, requirement of the insured in the event of loss. Appointment and loss valuation, statutory control over liability insurance in India. Liability policies by General Insurance Corporation of India.

(2019-20, 2020-21, 2021-22 Session)  
(B. A./B.COM.-III)

## VOCATIONAL SUBJECTS

### BC 512 A: ON THE JOB TRAINING

Max. Marks: 50

Pass Marks : 35%

The students who appear in B.Com. Part-1 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 based on their summer training. The evaluation of this 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 up to 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 organisations 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 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 up to 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.

(2019-20, 2020-21, 2021-22 Session)  
(B. A./B.COM.-III)

## VOCATIONAL SUBJECTS

### STREAM IV: COMPUTER APPLICATIONS

#### BC: 513 INTRODUCTION TO COMPUTER NETWORK AND INTERNET PROGRAMMING

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

Computer Networks: hardware, software, users, goals and applications of computer networks.

Types of Networks: local area networks, wide area networks, metropolitan area network and value added networks-their features.

Transmission media: magnetic media, twisted pair, coaxial cables, fibre optics, radio transmission, microwave transmission, infrared waves and line of sight transmission, Cellular radio and communication satellites.

Internet: what is internet, its advantages, disadvantages, internet facilities through WWW and HTML, internet protocols. TCP/IP, FTP, newsgroups, remote logins, chat groups etc.

WWW : the client side, the server side, web browsers, web pages, locating information on the web.

E-mail : architecture, various aspects, the user agent, message format, message transfer, e-mail privacy.

Network Security : Various threats, prevention and solutions.

#### UNIT-II

HTML : Introduction to HTML, Internet and Web, structure of HTML document.

Starting an HTML document : Head element, body element, , style element, script element. Text formatting, using lists to organise information. Organising Data with Table: Basic table structures, individual cells and headings, vertical controls, database considerations, displaying real data with a table.



Table Layout and Presentation: Table syntax, two column layout, staggered body with an index, traditional newspaper layout.

Uniform Resource Locators (URLs): Absolute URLs, relative URLs, fragment URLs, types of URL schemes-HTTP, mailto, news, FTP, Telnet, file etc.

Using Hyper links and Anchors: Uses of hyper links, structure of hyper links, links to specialised contents.

Images: Adding images to web page, using images as links, creating menus with image maps, image formats-GIF, JPEG etc.

HTML Forms: Understanding forms, creating simple Go button, fill-in-form page, form security, INPUT element, BUTTON element, SELECT element, TEXTAREA element, LABEL element, FIELDSET and LEGEND elements.

### **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 above 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. Andrew S. Tanenbaum, "Computer Networks", Fourth Edition, PHI Publications.
2. Comer, Internetworking with TCP-IP : Principles, Protocols and Architecture, Fifth Edition Prentice Hall.
3. Bertsekas and R.Gallagher, Data Networks, 2nd Edition, Prentice Hall.
4. Stephan Mack, Janan Platt, HTML 4.0 No Experience Required, BPB publication.
5. Rick Darnell et al, "HTML 4 Unleashed", Techmedia publications.
6. Stephan Mack, Janan Platt, HTML 4.0 No. Experience Required, BPB Publication.
7. Lee Purcell, Mary Jane Mara, The ABCs of Java Script, BPB Publication.

(2019-20, 2020-21, 2021-22 Session)  
(B. A./B.COM.-III)

## VOCATIONAL SUBJECTS

### BC 513A: ON THE JOB TRAINING

Max. Marks: 50

Pass Marks : 35%

The students who appear in B.Com. Part-1 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 based on their summer training. The evaluation of this 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 up to 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 organisations 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 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 up to 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.

**(2019-20, 2020-21, 2021-22 Session)**  
**B.COM.-III**  
**STREAM-I : B. COM.**  
**(WITH HONOURS IN ACCOUNTING)**

**PAPER-III: E-COMMERCE-I**

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**

Internet and Commerce : Business operations; E-commerce practices vs. traditional business practices; Concepts b2b, b2c, c2c, b2g, g2b, g2c; Benefits of e-commerce to organization, consumers and society; Limitation of e-commerce; Management issues relating to e-commerce.

Operations of E-commerce : Credit Card Transaction; Secure Hypertext Transfer Protocol (SHTTP); Electronic payment system Secure Electronic Transaction (SET); SET's encryption; process; Cybercast; Smart Cards; Indian Payment Models.

**UNIT-II**

Applications in B2C : Consumers shopping procedure in the internet; Impact on disintermediation and re-intermediation; Global Market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker-based services online; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stocks trading and its benefits; online banking and its benefits; Online financial services and their future; E-auctions-benefits, implementation, and impact.

**(2019-20, 2020-21, 2021-22 Session)**

**B.COM. - III**

**STREAM - II : B.COM.**

**(WITH HONOURS IN FINANCE)**

**PAPER-II: INVESTMENT 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**

Principles of investment : Risk and Return : Investment alternatives UTI, PF, NSS, NSC, Post Office and Bank Deposits. Mutual Funds, Shares, Debentures and Govt. Securities. Valuation models of equity shares, preference shares and debentures.

**UNIT-II**

Investment Analysis : Fundamental analysis covering economic, industry and company analysis. Technical Analysis and chartist techniques; Efficient market hypothesis : forms and tests, Random Walk Analysis.

**(2019-20, 2020-21, 2021-22 Session)**

**(Add on Course)**

**RISK MANAGEMENT AND INSURANCE**

**PAPER V : PRINCIPLES AND PRACTICE OF GENERAL 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**

General Insurance Corporation and other private Insurance institutions: Working of GIC in India. Type of risks assumed and specific policies issued by FCGC and private sector insurers.

**UNIT-II**

Fire Insurance Policies: Issue and renewal of policies, Different Kinds, Risks covered, Recovery of Claims, Insure's options, Ex-gratia payment and subrogation Policy conditions, Hazards not covered, Contribution and average, Re-insurance, Double Insurance, Type of Fire Protection policies.

Marine Insurance Contract : Type of Marine Insurance Contract-Freight, cargo and vessel, Procedure for obtaining Marine protection policy, Marine policies and condition, Nature of Coastal Marine, Marine Losses, Health Insurance.

**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 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.

**(2019-20, 2020-21, 2021-22 Session)**  
**(Add on Course)**  
**OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

**PAPER V: TYPEWRITING**

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**

Typewriter- its use and importance, a standard typewriter, Makes and categories of typewriters. Essential parts of a typewriter and their use. Care and upkeep of a typewriter. Ribbon changing and ribbon economy, Methods of typewriting, Touch, Singht.

Horizontal, Vertical Keyboard Operation, Need for proper type and size of tables and chairs for use by typist, Sitting postures, Material required, Injection and removal of paper, Learning the second row (Home row) (guide keys and home keys), Learning the third row (upper row)

**UNIT-II**

Learning the first row (bottom row), Learning the fourth row (number row), Special sings and symbols in the keyboard and their uses. Centering-horizontal, vertical. Type of headings. Margin and line spacing, Use of punctuation marks, Figures-Arabic and Roman, Paragraphs-type and styles numbering, pagination, Styles of typing different kinds of letters, Arrangements of tabular statements, Syllabification, Foot-notes.

Computer : Introduction, functions and classification, Overview of Software and Hardware, Input and Output devices, Computer Memory. Computer typing in MS Word 2000; Saving, copying and printing documents, Formatting documents.

**TYPING PRACTICALS**

Marks:20

**KEY BOARD OPERATIONS**

1. Practising Second row, third row, first row and fourth row.
2. Practising words, sentences, paragraphs and passages.
3. Use of Shift Keys and other non-character keys.
4. Typewriting of special symbols of the key Board and Punctuation marks.

### **SPEED BUILDING**

1. Different kinds of drills for typing.
2. Graded Speed Test leading to accurate speed of about 30 w.p.m.
3. Type of passages each containing 300 words in ten minutes.

### **TEACHING GUIDELINES**

Alternative handwords, balanced handwords, same letters in different words,drills of common words, drills of alphabetical sentences and words division drills.

1. Centering- Horizontal and Vertical.
2. Ensuring proper margining; line spacing.
3. Typing of different types of Headings including spaced heading.

### **LETTER TYPING**

1. Typing exercise of personal, official and business letters in different style with proper display.
2. Typing of application for jobs.
3. Addressing the envelopes.
4. Using Carbon papers for taking out Multiple copies.

### **INSTRUCTIONS FOR PRACTICAL EXAMINATION**

There will be typing test for 5 minutes followed by oral viva-voce. Typing test and viva-voce will be of 10 marks each.

**(2019-20, 2020-21, 2021-22 Session)**

**(Add on Course)**

**COMPUTERISED ACCOUNTING**

**PAPER V: DATA ANALYSIS FOR ACCOUNTING-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**

**Accounting using Database Management System (DBMS):** Data Base Basics: Types of Data Base List, Hierarchical, Network, Relational (RDBMS); Concepts of DBMS; Objects in DBMS: Tables, Queries, Using queries, forms and reports for generating accounting information; Applications of DBMS in generating accounting information such as shareholders' record, sales reports, customer's profile, suppliers' profile payroll, employees' profile, petty cash register.

**UNIT-II**

Introduction to MS excel 2010: Concept of an Electronic Spreadsheet (ES); Working with single and multiple spreadsheets, working with formulae, cell address, cell range and cell referencing, inserting and deleting of rows and columns, hiding and un-hiding of rows and columns, copying and pasting data, pasting special use of fill handle, formatting of spreadsheet protection, data sorting, using filters, use of macros, creating graphs, Introduction to MS Access 2010: Building and Customizing Database; programming for developing Accounting Package.

**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 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.



**(2019-20, 2020-21, 2021-22 Session)**  
**(Add on Course)**  
**TAX PRACTICE AND PROCEDURE**  
**PAPER V -TAX PLANNING AND 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**

Concept of Tax planning, tax avoidance and tax evasion and tax management; objectives and methods of tax planning.

**UNIT-II**

Tax Planning with reference to: Salary Income, Income from House Property, Capital Gains and other Sources.

**INSTRUCTIONS FOR THE 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 31st Jan. 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.

(2019-20, 2020-21, 2021-22 Session)  
SIXTH SEMESTER  
B.COM. PART-III ( VIth Semester)

BC 601 - 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 ਓ

ਲੋਕਧਾਰਾ ਦੀ ਭੂਮਿਕਾ, ਸੰਪਾਦਕ : ਡਾ. ਭੁਪਿੰਦਰ ਸਿੰਘ ਖਹਿਰਾ ਅਤੇ ਡਾ. ਸੁਰਜੀਤ ਸਿੰਘ।

ਭਾਗ ਅ

ਅ- 1 ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰ੍ਹੇ ਦਾ ਸਰਲ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ

ਅ- 2 ਵਿਆਕਰਣ

- (i) ਵਾਕ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਕਿਸਮਾਂ
- (ii) ਕਾਰਕ ਅਤੇ ਕਾਰਕੀ ਸੰਬੰਧ
- (iii) ਵਾਕਵਾਤਮਕ ਜੁਗਤਾਂ : ਮੇਲ ਅਤੇ ਅਧਿਕਾਰ
- (iv) ਵਿਹਾਰਕ ਵਿਆਕਰਨਕ ਵਿਸ਼ਲੇਸ਼ਣ

ਭਾਗ ਏ

ਸਮੁੱਚੇ ਪਾਠਕ੍ਰਮ ਵਿੱਚੋਂ ਸੰਖੇਪ ਉਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ

ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈੱਟਰ / ਪ੍ਰੀਖਿਆਰਥੀ ਲਈ ਹਦਾਇਤਾਂ

1. ਭਾਗ ਓ ਵਿੱਚੋਂ ਕਿਸੇ ਇਕ ਲੇਖ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ (ਦੇ ਵਿੱਚੋਂ ਇਕ) 5 ਅੰਕ
2. ਭਾਗ ਅ- 1 ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰ੍ਹੇ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ 4 ਅੰਕ
3. ਭਾਗ ਅ- 2 ਵਿੱਚੋਂ ਨਿਰਧਾਰਤ ਵਿਆਕਰਨ ਵਿੱਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ (ਦੇ ਵਿੱਚੋਂ ਇਕ) 5 ਅੰਕ
4. ਭਾਗ ਏ ਵਿਚ ਲੋਕਧਾਰਾ ਦੀ ਭੂਮਿਕਾ ਪੁਸਤਕ ਵਿਚੋਂ ਛੇ ਵਾਕਾਂ ਦੀ ਭਾਸ਼ਾ ਦਾ ਵਿਵਹਾਰਕ ਵਿਆਕਰਨਕ ਵਿਸ਼ਲੇਸ਼ਣ।(ਇਹ ਪ੍ਰਸ਼ਨ ਅ-2 ਵਿਚ ਨਿਰਧਾਰਿਤ ਵਿਆਕਰਨ ਵਾਲੇ ਪੱਖਾਂ ਉੱਤੇ ਹੀ ਆਧਾਰਤ ਹੋਵੇਗਾ।  $6 \times 1 = 6$  ਅੰਕ
5. ਭਾਗ-ਏ ਵਿਚ ਪਾਠ ਪੁਸਤਕ ਅਤੇ ਵਿਆਕਰਨ ਵਾਲੇ ਭਾਗ ਵਿਚੋਂ ਸੰਖੇਪ ਉਤਰਾਂ ਵਾਲੇ 15 ਪ੍ਰਸ਼ਨ ਪੁਛੇ ਜਾਣਗੇ। ਪ੍ਰੀਖਿਆਰਥੀ ਨੇ ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉਤਰ ਦੇਣੇ ਹੋਣਗੇ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 1 ਅੰਕ ਹੋਣਗੇ।  $15 \times 1 = 15$  ਅੰਕ

ਸਹਾਇਕ ਪਾਠ-ਸਾਮੱਗਰੀ

1. ਦੁਨੀ ਚੰਦਰ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ, 1964
2. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ, ਰੂਪਾਂਤਰੀ ਵਿਆਕਰਣ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ ਚੰਡੀਗੜ੍ਹ।
3. ਪੁਆਰ, ਜੇਗਿੰਦਰ ਸਿੰਘ ਅਤੇ ਹੋਰ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ ਭਾਗ-III, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ, 1994
4. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, ਕਾਲਿਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ ਤੇ ਲੇਖ-ਮਾਲਾ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।
5. ਡਾ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਗਿਆਨ: ਤਕਨੀਕੀ ਸ਼ਬਦਾਵਲੀ ਦਾ ਕੋਸ਼, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ ਪਟਿਆਲਾ।

(2019-20, 2020-21, 2021-22 Session)  
B.COM. PART-III (VIth Semester)

**BC 601-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

**ਸਿਲੇਬਸ ਤੇ ਪਾਠ ਪੁਸਤਕਾਂ**

**ਭਾਗ -ੳ**

ਪੰਜਾਬੀ ਮੁੱਢਲਾ ਗਿਆਨ ਭਾਗ-III, ਸੰਪਾ. ਪ੍ਰੋ. ਲਖਵੀਰ ਸਿੰਘ, ਡਾ. ਸੁਰਜੀਤ ਸਿੰਘ, ਪ੍ਰੋ. ਬਲਬੀਰ ਸਿੰਘ  
ਪਬਲੀਕੇਸ਼ਨ ਬਿਓਰੇ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।

ਪੰਜਾਬੀ ਮੁੱਢਲਾ ਗਿਆਨ ਭਾਗ-III ਦੇ ਛੇ ਤੋਂ ਦਸ ਤੱਕ ਲੇਖ।

2x 3 = 6 ਅੰਕ

**ਭਾਗ -ਅ**

I ਚਿੱਠੀ-ਪੱਤਰ (ਨਿੱਜੀ ਜਾਂ ਕਾਰੋਬਾਰੀ)।

04 ਅੰਕ

II ਬਹੁਤੇ ਸ਼ਬਦਾਂ ਦੀ ਥਾਂ ਇੱਕ ਸ਼ਬਦ।(ਉਪਰੋਕਤ ਪਾਠ ਪੁਸਤਕ ਵਿੱਚੋਂ)

20x ½ = 10 ਅੰਕ

**ਭਾਗ -ੲ**

ਉਪਰੋਕਤ ਪਾਠ ਪੁਸਤਕ ਵਿੱਚੋਂ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ।

15x1 = 15 ਅੰਕ

**ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈੱਟਰ/ ਪ੍ਰੀਖਿਆਰਥੀ ਲਈ ਹਦਾਇਤਾਂ**

1. ਸਾਰੇ ਸਿਲੇਬਸ ਵਿੱਚੋਂ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।

2. ਪਾਠ ਪੁਸਤਕ ਵਿੱਚੋਂ ਕਿਸੇ ਲੇਖ ਦਾ ਵਿਸ਼ਾ/ਸੰਖੇਪ ਸਾਰ ਜਾਂ ਲੇਖ ਵਿੱਚੋਂ ਕੋਈ ਹੋਰ ਸਰਲ ਪ੍ਰਸ਼ਨ

(ਪੰਜ ਵਿੱਚੋਂ ਦੋ) 2x 3 = 6 ਅੰਕ

3. ਨਿੱਜੀ ਜਾਂ ਕਾਰੋਬਾਰੀ ਚਿੱਠੀ।

(ਤਿੰਨ ਵਿੱਚੋਂ ਇੱਕ) 04 ਅੰਕ

4. ਪੰਜਾਬੀ ਮੁੱਢਲਾ ਗਿਆਨ ਭਾਗ III ਪੁਸਤਕ ਵਿੱਚ ਦਰਜ ਬਹੁਤੇ ਸ਼ਬਦਾਂ ਦੀ ਥਾਂ ਇੱਕ ਸ਼ਬਦ। (25 ਵਿੱਚੋਂ 20)

20 x ½ = 10 ਅੰਕ

5. ਪੰਜਾਬੀ ਮੁੱਢਲਾ ਗਿਆਨ ਭਾਗ III ਪਾਠ ਪੁਸਤਕ ਤੇ ਆਧਾਰ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 15 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਵਿਦਿਆਰਥੀ ਨੇ ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ  
ਦੇ ਉੱਤਰ ਦੇਣੇ ਹੋਣਗੇ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 1 ਅੰਕ ਹੋਣਗੇ।

15x1 = 15 ਅੰਕ

**(2019-20, 2020-21, 2021-22 Session)**  
**BC 602: MANAGEMENT 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 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 numerical) 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**

CVP Analysis: Introduction, CVP Assumptions and Uses; Break-Even Analysis: BE Point, Margin of Safety, and maintaining a desired level of profit; Graphical presentation of CVP Relationship; Profit Graph.

Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Marginal and differential costing as a tool for decision making; Marginal Costing Techniques; Marginal Cost and Product Pricing; Change of Product Mix; Make or Buy Decisions; exploring new markets; Shut Down Decisions.

**UNIT – II**

Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives; Merits and Limitations; Types of Budgets: The budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget); Fixed and flexible budgeting; Control ratios; Zero base budgeting; Performance budgeting; Responsibility accounting.

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application; Variance analysis: Material, Labour and Overhead Variances (two-way analysis).

**Note: Assignments must be based on case studies.**

**Suggested Book Readings:**

1. Colin Drury, Management & Cost Accounting, Chapman & Hall
2. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons.
3. A.P. Rao : Management Accounting – Everest Publishing House.
4. Khan M.Y. & Jain P.K. : Management Accounting.
5. Debarshi Bhattacharya : Management Accounting, Pearson

**(2019-20, 2020-21, 2021-22 Session)**

**BC 603: COST 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 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 (6 theory and 6 numerical) 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**

Cost Ascertainment : Unit Costing; job, batch and contract costing; Operating costing.

Job Costing: Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing. Batch Costing.

Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries. Service Costing: meaning, service cost units, service cost analysis, application of service costing, service organisation.

**UNIT –II**

Process Costing : Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Need for Valuation of WIP, Equivalent Production (units) and preparation of process and other relevant accounts valuing WIP under average method and FIFO method (simple cases). Inter-process profits, Accounting for joint, co and by products.

Cost Records: Integral and non-integral system; Reconciliation of Cost and Financial Accounts. Activity based Costing: Problems of traditional Costing, meaning of Activity Based Costing, cost analysis under ABC, advantages & disadvantages, factors influencing application of ABC, installation of ABC; Productivity, Value Analysis.

**Suggested Book Readings**

1. S.N. Maheshwari : Fundamentals of Costing, sultan chand and sons, New Delhi.
2. Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
3. M.Y.Khan & P.K.Jain, Management Accounting, TMH
4. M.N. Arora : Essentials of Cost Accounting, Vikas Publication.
5. Jawahar Lal & Seema Srivastava, Cost Accounting, TMH

**(2019-20, 2020-21, 2021-22 Session)**  
**BC 604: BUSINESS ENVIRONMENT**

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

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

**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**

Business Environment: Concept, importance and components, Internal and external environment, Micro and macro variables: Income, Employment, Money Supply, Price Level, Interest rates, Savings and Investments, Trade and balance of payments. Movement and Interrelationship between different variables. Trends in Macro variables in India, Changing dimensions of business environment .

Indian Planning : Basic strategy of Indian planning, Current five year plan : objectives and basic framework, Resource allocation in five year plans; Achievements and failures of Indian planning. NITI Aayog: Role and functions.

**UNIT II**

Economic Environment - Elements of economic environment, Economic Systems: Capitalism, Socialism and Mixed Economy; Role of Government: Growth and performance of public and private sector; Monetary and fiscal policy; New economic policy and its impact on Indian economy. Economic reforms, liberalization and structural adjustment programmes.

International Environment: International trading environment (overview); Trends in India's Foreign trade; Foreign trade and economic growth; International economic groupings.

**Suggested Readings**

1. Rudra Dutt and Sundhram- Indian Economy.
2. S.K. Misra and V.K. Puri -Indian Economy.
3. Uma Kapila-Understanding the Problems of Indian Economy –
4. M.Y. Khan- Indian financial System
5. Francis Cherunilam - Business Environment

**(2019-20, 2020-21, 2021-22 Session)**  
**BC 605: ENTREPRENEURSHIP & GOVERNANCE**

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: Meaning, scope, need and significance; role and functions of entrepreneur in economic development; economic, social and psychological need for entrepreneurship; Emergence of Entrepreneurial Class; Financing the Entrepreneurial business : Arrangement of funds; Traditional and modern sources of financing, Venture capital. Promotion of a Venture: Opportunities analysis; External environment analysis, Economic, Social and Technological analysis. Entrepreneurial Development programmes (EDP): role, relevance and achievements; Role of government in organizing EDPs; Critical evaluation. Women Entrepreneurship: Need, Growth and development of women Entrepreneurship, Problems faced by Women Entrepreneurs.

**UNIT – II**

Concept of Business Ethics, Corporate Code of Ethics: Environment, Accountability, Diversity, and Discrimination. Principles and Theories of Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics.

Corporate Governance: Conceptual framework of Corporate Governance, Initiatives in India including clause 49 of Listing Agreement and Kumar Mangalam Birla Committee on Corporate Governance. Corporate Social Responsibility (CSR): Arguments for and Against; Strategic Planning and Corporate Social Responsibility; CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, Drivers of CSR, ISO 26000. CSR provisions under companies Act. 2013.

**Note: To Provide Practical exposure to the students, colleges are advised to arrange lectures from successful entrepreneurs from industry.**

**Suggested Readings:**

1. Vasant Desai: Dynamics of Entrepreneurial Development and Management
2. SS Khanka: Entrepreneurial Development
3. Bhanu Murthy, K. V. and Usha Krishna: Politics Ethics and Social Responsibilities of Business, Pearson Education, New Delhi.
4. J. P. Sharma: Corporate Governance, Business Ethics & CSR, Ane Books Pvt. Ltd., New Delhi.

**(2019-20, 2020-21, 2021-22 Session)**  
**STREAM -I FINANCE**  
**BC 606 : FINANCIAL PLANNING**

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 Planning: Nature, Objectives, Advantages and Process of Financial Planning; Legal aspects of financial planning. Investment Environment: Basic Investment objectives, Types of investment options available to an individual investor - bonds, equity shares, mutual funds , fixed deposits, PPF, financial derivatives, commodity derivatives, gold and bullion, ETFs, REITs, real estate etc. Objectives and rewards of investing. Investment constraints (tax considerations, unique needs etc.). Impact of inflation and indexation. Sources of financial information, Understanding mutual funds Schemes

**UNIT-II**

Return-Risk Assessment: Risk aversion and risk profiling. Concept, types and calculation of returns. Assessment of risks in various financial instruments. Power of compounding and Time value of money. Rupee cost averaging. Concept of Portfolio and Diversification. Basics of Portfolio risk and return (two assets case). Tactical and strategic asset allocation. Personal Financial Planning: Need and Importance; Personal financial planning process. Setting personal financial goals; Life cycle approach to financial planning. Components of financial plan; developing financial plan; Using time value concept to estimate savings. Evaluation of tax saving instruments. Planning for life insurance and health insurance. Primary clauses in Insurance agreement. Main contents of healthcare insurance. Investor Protection: Role of SEBI. Investor grievances and redressal system in India.

**Suggested Readings:**

1. Sinha Madhu: Financial Planing-A Ready Reckoner, Tata McGraw Hill, New Delhi.
2. Madura, Jeff: Personal Finance, Pearson Publications.
3. Bhalla, V. K. : Investment Management, S. Chand & Sons.



**(2019-20, 2020-21, 2021-22 Session)**  
**STREAM-II : MARKETING**  
**BC 607 : INTERNATIONAL MARKETING**

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**

International Marketing : Nature, Definition and Scope of International Marketing; International Marketing Environment; external and internal. Identifying and Selecting Foreign Market : Foreign Market entry mode decisions.

Product Planning for International Market : Product designing; Branding and packaging; Labelling and quality issues; After Sales Services.

International Pricing : Factors influencing International price; Pricing Process and Methods.

**UNIT – II**

Methods of International Promotion; Direct Mail and Sales Literature; Advertising; Personal Selling : Trade Fairs and Exhibitions.

International Distribution : Distribution Channels and logistic decisions; Selection and appointment of foreign sales agents.

Steps in starting an Export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.

**Suggested Readings:**

1. Rathore & Jain: International Marketing, Himalaya Publishers
2. Dook : International Marketing Strategy, Thomson
3. Nargundkar Rajendra : International Marketing, Excel Books

**(2019-20, 2020-21, 2021-22 Session)**  
**STREAM-III : BANKING AND INSURANCE**

**BC 608: FUNDAMENTALS OF INSURANCE**

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 to Insurance: Purpose and need of Insurance; Insurance as a social security tool; Insurance and economic development, Principles of Insurance, Types of Insurance: Life, Non Life & Reinsurance.

Company Profile : Organizational set-up of the Company (including LIC, ICICI Prudential, HDFC Standard Life, TATA AIG, HDFC ERGO General Insurance Company, ICICI Lombard); Promotion Strategy; Market share; Important activities; Structure; Product; Product Pricing Actuarial aspects; Distribution Channels

**UNIT- II**

Fundamentals of Agency Law: Definition of an Agent; Procedure for becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation of suspension/termination of agent's appointment; Code of conduct; Unfair practices.

Functions of the Agent : Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

**. Suggested Readings:**

1. M.N. Mishra : Insurance- Principles and practice, S. Chand
2. Bodla and Garg : Insurance Management- Principles and Practices, Deep & Publications
3. Neelam Gulati : Principles of Insurance Management, Excel Books

**(2019-20, 2020-21, 2021-22 Session)**  
**STREAM-IV : E- COMMERCE**  
**BC 609 : INTERNET AND WORLD WIDE WEB**

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**

The Mechanism of the Internet : Distributed Computing; Client-server Computing; Internet protocol suite; Protocol Stack; Open system Interconnection Reference Model (OSIRM) based on the International Organization for Standardization (ISO) (Application layer, Presentation layer, Session layer, Transport layer, Network layer, Data link layer, and Physical layer); TCP/IP protocol suite model; Mechanism of transmitting the message across the network and function of each layer; Processing of data at the destination; Mechanism to log onto the network; Mechanism sending and receiving e-mail.

Internet Enabled Services : Electronic Mail (E-mail); Usenet and newsgroup; File transfer protocol (FTP); Telnet; Fing.er; Internetchat (IRC); Frequently asked questions (FAQ); The world wide web; consortium (W3C)- Origin and evolutions; Standardizing the web; W3C members; W3C recommendations; Browsing and searching; Browsing and information retrieval; Exploring the World Wide Web; Architecture (HTML); Hypertext Transfer Protocol (HTTP); Address-URL.

**UNIT -II**

Designing Web site/Web page : WW operations, Web standards, HTML-Concept and version; Naming scheme for HTML documents; HTML editor; Explanation of the structure of the homepage; Elements in HTML documents; XHTML, CSS Extensible Style Sheet Language (SXL); Tips for designing web pages.

Security of Data/Information : Security; Network Security PINA Factor privacy integrity, non-repudiation, authentication; SSL; Encryption; Digital Signature; Digital Certificate; Server Security; Firewall; Password; Biometrics; Payment Security; Virus Protection; Hacking.

Web Browsing : Browsers; Basic of Web Browsers; Browsers with advanced facility; Internet explorer; Netscape navigator; Netscape Communicator.

Search Engine/Directories : General features of the search engines; Approaches to website selection; Major search engines; Specialized search engines; Popular search engines/directories; Guidelines for effective searching; A general approach to searching.

(2019-20, 2020-21, 2021-22 Session)  
(B. A./B.COM.-III)

## VOCATIONAL SUBJECTS

### **STREAM I : OFFICE MANAGEMENT AND SECRETARIAL PRACTICE** **BC 610 : ENTREPRENEURSHIP DEVELOPMENT**

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**

Entrepreneur, Entrepreneurship and Enterprise : Concept and role in development characteristics of Entrepreneurs, Developments Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an Entrepreneur, Reinforcing Entrepreneurial Motivation and Competencies.

Creativity and innovation, problem solving, small scale industry (SSI) sector and its role in economic development : Economic, environment and small scale industries sector; Economic development through SSI, Role and contribution of SSI in domestic as well as international markets.

#### **UNIT - II**

Planning a small scale, enterprise, Schemes and assistance of support agencies ; Banks, DIC, SFC, TCO, KVIC representatives. WTO and its impact on SSI sector, Social responsibility of business.

Achieving motivation training, perceiving a business opportunity, Assessing project feasibility, preparing the preliminary project report (PPR).

Note : To provide practical exposure to the students, colleges arrange at least two lectures from successful entrepreneurs from industry.

#### **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.

(2019-20, 2020-21, 2021-22 Session)  
(B. A./B.COM.-III)

**VOCATIONAL SUBJECTS**  
**STREAM II : TAX PROCEDURE AND PRACTICE**

**BC 611 : ENTREPRENEURSHIP DEVELOPMENT**

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**

Entrepreneur, Entrepreneurship and Enterprise : Concept and role in development characteristics of Entrepreneurs, Developing Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an Entrepreneur, Reinforcing Entrepreneurial Motivation and Competencies.

Creativity and innovation, problem solving, small scale industry (SSI) sector and its role in economic development : Economic environment and small scale industries sector; Economic development through SSI, Role and contribution of SSI in domestic as well as international markets.

**UNIT-II**

Planning a small scale enterprise, Schemes and assistance of support agencies: Banks, DIC, SFC, TCO, KVIC representatives, WTO and its impact on SSI sector, Social responsibility of business.

Achieving motivation training, perceiving a business opportunity, Assessing project feasibility, preparing the preliminary project report (PPR)

Note: To provide practical exposure to the students, colleges must arrange at least two lectures from successful entrepreneurs from industry.

(2019-20, 2020-21, 2021-22 Session)  
(B. A./B.COM.-III)

## VOCATIONAL SUBJECTS

### STREAM III : PRINCIPLES AND PRACTICE OF INSURANCE

#### BC 612: ENTREPRENEURSHIP DEVELOPMENT

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

Entrepreneur, Entrepreneurship and Enterprise: Concept and role in development, characteristics of Entrepreneurs, Developing Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an Entrepreneur, Reinforcing Entrepreneurial Motivation and Competencies.

Creativity and innovation, problem solving, small scale industry (SSI) sector and its role in economic development: Economic environment and small scale industries sector; Economic development through SSI, Role and contribution of SSI in domestic as well as international markets.

#### UNIT-II

Planning a small scale enterprise, Schemes and assistance of support agencies: Banks, DIC, SFC, TCO, KVIC representatives. WTO and its impact on SSI sector, Social responsibility of business.

Achieving motivation training, perceiving a business opportunity, Assessing project feasibility, preparing the preliminary project report (PPR).

Note : To provide practical exposure to the students, colleges must arrange at least two lectures from successful entrepreneurs from industry.

(2019-20, 2020-21, 2021-22 Session)  
(B. A./B.COM.-III)

**VOCATIONAL SUBJECTS**  
**STREAM IV : COMPUTER APPLICATIONS**

**BC 613: OBJECT ORIENTED PROGRAMMING USING C++**

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**

**Evolution of OOP**

Procedure Oriented Programming, OOP Paradigm, Advantages and disadvantages of OOP over its predecessor paradigms.

**Characteristics of Object Oriented Programming**

Abstraction, Encapsulation, Data hiding, Inheritance, Polymorphism, Code Extensibility and Reusability, User defined Data Types.

**Introduction to C++**

Identifier, Keywords, Constants

**Operators :**

Unary, Binary, Tertiary-Arithmetic, relational, logical, conditional and assignment, Size of operator, Operator precedence and associativity. Type conversion, Variable declaration, expressions, statements, manipulators, Input and Output statements, stream IO.

**Program Flow Control-** Conditional and Iterative statements breaking control statements.

**Storage Classes:**

Automatic, Static, Extern, Register,

## **Inbuilt Data Structures**

Arrays, Arrays as Character Strings, Multidimensional Array, Structures, Unions, Bit fields, Enumerations and User defined types.

Pointers : Pointer Operations, Pointer Arithmetic, Pointers and Arrays, Multiple indirections, Pointer to functions.

## **Functions**

Prototyping, Definition and Call, Scope Rules, Parameter Passing by value, by address and by reference, Functions returning references, Const functions, recursion, function overloading, Default Arguments, Const arguments.

## **UNIT-II**

### **Classes, Objects and Members:**

Class Declaration and Class Definition, Defining member functions, Defining object, making functions, Members access control, Nested classes, this pointer.

Object as function arguments, array of objects, functions returning objects, const members and member functions.

Static data members and static member functions.

Friend functions and Friend classes.

### **Constructors :**

Properties, types of constructors (Default, parameterized and copy), Dynamic constructors, multiple constructors in classes.

### **Destructors:**

Properties, Virtual destructor, Destroying objects. Rules for constructors and destructors. Array of objects.

Dynamic memory allocation using new and delete operators.

### **Inheritance :**

Defining derived classes, inheriting private members, single inheritance, types of derivation, function redefining, constructors in derived class.

### **Types of inheritance :**

Single, Multiple, Multilevel and Hybrid. Types of base classes: Direct, Indirect, Virtual, Abstract. Code Reusability.

**Polymorphism :** Methods of achieving polymorphic behaviour.

**Operator overloading :** Overloading binary operators, overloading unary operators, rules for operator overloading, operator overloading using friend function. Function overloading : early binding.

Polymorphism with pointers, virtual functions, late binding, pure virtual functions and abstract base class. Difference between function overloading, redefining and overriding.

### **Files and Streams:**

Classes for file stream operation, opening and closing of files, stream state member functions, binary file operations, structures and file operations. classes and file operations, I/O with multiple objects, error handling, sequential and random access file processing.



## **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 above 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. Herbert Schildt, The Complete Reference C++, 4<sup>th</sup> Edition, Tata McGraw-Hill, 2001.
2. Deitel and Deitel, C++ How to Program, 4<sup>th</sup> Edition, Pearson Education, 2001.
3. Robert Lafore, Object Oriented Programming in C++, 4<sup>th</sup> Edition Gaigotia Publications.
4. Bjarne Strastrup, The C++ Programming Language, Addison-Wesley Publication Co., 2001.
5. Stanley, B. Lippman, Joeoe, Lajoic, C++ Primer Pearson Education, 2002.
6. E-Balaguruswamy, Object Oriented Programming with C++,4th Edition Tata McGraw-Hill 2001.
7. D. Ravichandran, Programming with C++ 2nd Edition, Tata McGraw-Hill Publishing Company Ltd.

**(2019-20, 2020-21, 2021-22 Session)**  
**B.COM.-III**  
**STREAM-I : B. COM.**  
**(WITH HONOURS IN ACCOUNTING)**

**PAPER-IV: E-COMMERCE-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**

Application in b2b: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier- oriented market place; buyer-oriented market place and intermediary-oriented market place; Benefits of b2b on procurement reengineering Just In Time delivery in b2b; in b2c; Internet-based EDI from traditional EDI integrating Ec with back-end information systems; Marketing issues in b2b.

**UNIT-II**

Application in Governance: EDI in Government; E-governance; E-governance applications of the internet; Concept of Governance to business, business-to-government and citizen to Governance; E-governance models; Private sector interface in e-governance.

Emerging Business Models; Retail model; Media model; Advisory model; Made-to-order manufacturing model; Do-it-yourself model; Information service model; Emerging hybrid model; Emerging models in India.

**(2019-20, 2020-21, 2021-22 Session)**

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

**PAPER-IV: PORTFOLIO 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**

Portfolio Management : Concept, objectives and significance; Portfolio Theories: Markowitz model, Sharpe model. Capital Asset Pricing model, Two Factor Model, Multifactor Model, Arbitrage pricing theory.

**UNIT-II**

Determining Optimal Portfolio; Portfolio selection and international diversification, Risks in international investment; Techniques of portfolio revision: scope and formula plans. Portfolio Evaluation: Sharp Method, Jensen's method, Treynor's Method, Fama's Decomposition Method, SEBI guidelines for portfolio manages.

**(2019-20, 2020-21, 2021-22 Session)**

**(Add on Course)**

**RISK MANAGEMENT AND INSURANCE**

**PAPER VI : PRINCIPLES AND PRACTICE OF GENERAL 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**

Types of Liability Insurance Policy: Dwelling property losses,. Business interruption and related losses, Theft Insurance Contracts, Budgetary over, Auto Insurance, Medial Benefit Insurance, Dishonesty, Disappearance and destruction Insurance, Personal and Residential Insurance, Boiler Machinery Insurance, Commercial Enterprises and Industrial property Insurance.

**UNIT-II**

Adjustment of Losses and Claims Compensation : Nature of losses and their adjustment, Procedure of adjustment, Function of adjuster; Responsibilities of adjusters; Survey of losses, Procedure for preparing claims statements, Documents in use in claim settlement, requirements of the insured in the event of loss, apportionment and loss valuation, statutory control over liability insurance in India, Liability policies issued by the insurers.

**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.

**(2019-20, 2020-21, 2021-22 Session)**  
**(Add on Course)**  
**OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

**PAPER VI: SHORTHAND**

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 - Origin of Shorthand with particular emphasis on Petman Shorthand, definition and importance of stenography, qualities of a successful stenographer, writing techniques and materials.

Consonants: Definition, number, forms, classes, size, thickness directions and joining strokes.

Vowels, Diphthongs and Diphones:

Vowels - definition, number sounds, signs, places position of outlines, intervening vowels.

Introduction of upwards/downwards strokes in Stenography.

Diphthong - definition, names, Signs, placed a joined diphthongs and triphones.

Diphones - definition, signs and application.

Use of Vowels - diphthongs and diphones in plural in Stenography.

**UNIT-II**

Grammalogues and Phraseography.

Grammalogues-definition of grammalogues and logogram, list of grammalogues, punctuation signs;

Phraseography- definition of phrase, how a phrase is written, qualities of good phraseogram, list of simple phrase.

Circles, loops and hooks:

Circles-size and direction, application, application in phraseography, attachment with straight and curved strokes, exception to the use of circle.

Loops: Size and Direction

## **SHORTHAND PRACTICALS**

Max. Marks:20

1. Repeated Practice of Consonants, writing each consonant from the text material with particular attention to their formation, length, angle, size and direction;
2. Repeated practice of vowels, diphthongs, diphones and triphones by copying the text materials and other printed shorthand books and reading book and same.
3. Repeated Practice of grammalogues and phrases;
4. Repeated Practice on use of circles, loops and hook;
5. Transportaion from shorthand into longhand;
6. Dictation from unseen passage;
7. Variety of drills: shorthand from black-board, copying shorthand from black board, 'cold' note reading 'delayed' writing, students dictate to the class from shorthand book, two minutes speeches by students, reading printed shorthand matter.

### **INSTRUCTION FOR PRACTICAL EXAMINATION**

There will be dictation of 5 mintues and the candidate shall be required to type in 20 minutes.

**(2019-20, 2020-21, 2021-22 Session)**

**(Add on Course)**

**COMPUTERISED ACCOUNTING**

**PAPER VI: DATA ANALYSIS FOR 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**

Applications of Electronic Spradsheet in generating accounting information, preparing Depreciation Schedule, Payroll Accounting and other such applications: Break Even Analysis, Economic Order Quantities Stock Levels, Sales Campaign Appraisal Model, Loan Repayments: Single period payment on principal and interest-relationship between NPER and RATE. Payment of interest only, payment of interest and principal Cumulative Payment over periods: Discounting cash flows : Present Values-PV-NPV, XNPV FUNCTION Future Values-FV Function FVSCHEDULE function, Rate of return for investment project-IRR, MIRIXIRR function.

**UNIT-II**

Securities functions: Coupon related functions e.g. COUPDAYBS, COUPDAYs', COUPDAYSNS, COUPNCD, COUPPCD. ec. Price Vs Yield & Interest calculations YIELD, PRICE, ACCRINT DISPRICEDISC, YIELDDISC, PRICEMAT, YIELDMAT, ACCRINTM functions. Pivot Tables: Introduction Creating Pivot Table in Excel 2010. subtotaling and Grouping Data in Pivot Tables. Add -Ins: introduction Add-Instinstalled with Excel, Other Add-ins.

**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.

**(2019-20, 2020-21, 2021-22 Session)**  
**(Add on Course)**  
**TAX PRACTICE AND PROCEDURE**

**PAPER VI -TAX PLANNING AND 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.

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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**

Tax planning with reference to setting up of a new business: Location aspect, nature of business and forms of organisation.

Tax planning relating to capital structure decisions, dividend policy and bonus shares.

**UNIT-II**

Tax planning in respect of owner lease, sale of assets used for scientific research; make or buy decisions.

Tax provisions relating to free Trade Zone and SEZ; infrastructure and backward areas.

**INSTRUCTIONS FOR THE 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 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.