

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

FOR

B.COM (HONS.)

(CREDIT BASED EVALUATION AND GRADING SYSTEM)

(SEMESTER: I –IV)

Session: 2019-20



GURU NANAK DEV UNIVERSITY AMRITSAR

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B. COM (HONS.)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

SCHEME OF COURSE

Semester-I

Course Code	C/E/I	Subjects	L	T	P	Total Credits	Mid Sem. Marks	End Sem. Marks	Total Marks
ENL-101	C	Communicative English-I	2	--	--	2	20	80	100
PBL-121/ PBL-122/ HSL;101 *	C	Punjabi (Compulsory) -I OR ਮੁੱਢਲੀ ਪੰਜਾਬੀ OR *Punjab History & Culture (1450-1716) (Special paper in lieu of Punjabi Compulsory)	2	--	--	2	20	80	100
DCL-711	C	Financial Accounting	4	--	--	4	20	80	100
DCL-712	C	Micro Economics	4	--	--	4	20	80	100
DCL-713	C	Management Principles and Applications	4	--	--	4	20	80	100
DCL-714	C	Descriptive Statistics for Business	4	--	--	4	20	80	100
DCL-715	C	Workshop on Ms –Office Package	--	--	2	2	20	80	100
SOA-101	C	**Drug Abuse: Problem, Management and Prevention (Compulsory)	-	--	--	3	20	80	100
Total Credits			22	--	2	24			

Semester-II

Course Code	C/E/I	Subjects	L	T	P	Total Credits	Mid Sem. Marks	End Sem. Marks	Total Marks
ENL-151	C	Communicative English-II	2	--	--	2	20	80	100
PBL-131/ PBL-132/ HSL;102 *	C	Punjabi (Compulsory) -II OR ਮੁੱਢਲੀ ਪੰਜਾਬੀ OR *Punjab History & Culture (1717-1947) (Special paper in lieu of Punjabi Compulsory)	2	--	--	2	20	80	100
DCL-721	C	Advanced Financial Accounting	4	--	--	4	20	80	100
DCL-722	C	Macro Economics	4	--	--	4	20	80	100
DCL-723	C	Business Laws	4	--	--	4	20	80	100
DCL-724	C	Inferential Statistics for Business	4	--	--	4	20	80	100
DCL-725	C	Workshop on Life Skills	--	--	2	2	20	80	100
SOA-101	C	**Drug Abuse: Problem, Management and Prevention (Compulsory)	-	--	--	3	20	80	100
Total Credits			20	--	2	22			

Note.

- * Special Paper in lieu of Punjabi Compulsory, for those students who are not domicile of Punjab
- ** Credits will not be included in SGPA, Student can opt this paper whether in 1st or 2nd Semester.
- 3 . PSL-003 ID Course Human Rights & Constitutional Duties (Compulsory Paper) Students can opt. this paper in any Semester. This ID Paper is one of the total ID papers of this course.

B. COM (HONS.)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

SCHEME OF COURSE

Semester-III

Course Code	C/E/I	Subjects	L	T	P	Total Credits	Mid Sem. Marks	End Sem. Marks	Total Marks
DCL-731	C	Corporate Accounting	4	-	-	4	20	80	100
DCL-732	C	Company Law	4	-	-	4	20	80	100
DCL-733	C	Banking Theory & Practice	4	-	-	4	20	80	100
DCL-734	C	Analytical Skills	4	-	-	4	20	80	100
DCL-735	C	Business Communication	4	-	-	4	20	80	100
ESL-220	C	*Environmental Studies	3	-	-	--	20	80	100
	I	Interdisciplinary	4	-	-	4	20	80	100
Total Credits			27	-	-	24			

*** Note: The marks of paper will not be added in the total marks.**

Semester-IV

Course Code	C/E/I	Subjects	L	T	P	Total Credits	Mid Sem. Marks	End Sem. Marks	Total Marks
DCL-741	C	Cost Accounting	4	-	-	4	20	80	100
DCL-742	C	Fundamentals of Investment Management	4	-	-	4	20	80	100
DCL-743	C	Insurance & Risk Management	4	-	-	4	20	80	100
DCL-744	C	Marketing Management	4	-	-	4	20	80	100
DCL-745	C	Goods and Services Tax (GST)	4	-	-	4	20	80	100
DCS-746	C	Seminar	2	-	-	2	20	80	100
Total Credits			22	-	-	22			

B. COM (HONS.) (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

ENL-101: COMMUNICATIVE ENGLISH-I

Credits: 02 (L= 2, T=0, U=0)

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Objective: To introduce students to the skills and strategies of reading and writing by identifying organizational patterns, spotting classification systems and understanding associations between ideas. This course will prepare students to read a variety of texts and also to communicate more effectively through writing. The course will also pay special attention to vocabulary building.

Instructions for the Paper Setters:-

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

Prescribed Text books:

- *The Written Word* by Vandana R. Singh, Oxford University Press, NewDelhi.
- *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

SECTION-A

“Word List”, “Correct Usage of Commonly used words and Phrases” from the chapter “Vocabulary” given in *The Written Word* by Vandana R. Singh.

SECTION-B

Letter- writing as prescribed in *The Written Word* by Vandana R. Singh.
Report writing as prescribed in *The Written Word* by Vandana R. Singh.

SECTION-C

Section 1 from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

SECTION-D

Section 2 from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

B. COM (HONS.) (SEM ESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

PBL 121 :ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ- I

Credit : 2-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

ਸੈਕਸ਼ਨ-ਏ

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਵੀ :
(ੳ) ਭਾਈ ਵੀਰ ਸਿੰਘ
(ਅ) ਧਨੀ ਰਾਮ ਚਾੜ੍ਹਕ
(ੲ) ਪ੍ਰੋ. ਪੁਰਨ ਸਿੰਘ
(ਕਵੀ ਦਾ ਜੀਵਨ, ਕਵਿਤਾ-ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਾਵਿ-ਕਲਾ)
- II. ਗੁਰਮੁਖੀ ਔਰਥੋਗਰਾਫੀ ਦੀ ਜੁਗਤ (ਪੈਂਤੀ, ਮੁਹਾਰਨੀ, ਬਿੰਦੀ, ਟਿੱਪੀ ਤੇ ਅੱਧਕ); ਵਿਸਰਾਮ ਚਿੰਨ੍ਹ, ਸ਼ਬਦ ਜੋੜ (ਸ਼ੁਧ-ਅਸ਼ੁਧ)

ਸੈਕਸ਼ਨ-ਬੀ

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਵੀ :
(ੳ) ਫਿਰੋਜ਼ਦੀਨ ਸ਼ਰਫ
(ਅ) ਪ੍ਰੋ. ਮੋਹਨ ਸਿੰਘ
(ਕਵੀ ਦਾ ਜੀਵਨ, ਕਵਿਤਾ-ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਾਵਿ-ਕਲਾ)
- II. ਲੇਖ ਰਚਨਾ (ਜੀਵਨੀ-ਪਰਕ, ਸਮਾਜਕ ਅਤੇ ਚਲੰਤ ਵਿੱਸ਼ਿਆਂ ਉੱਤੇ) : 10 ਲੇਖ ਲਿਖਵਾਉਣੇ (ਕਲਾਸ ਵਿਚ ਅਤੇ ਘਰ ਲਈ ਅਭਿਆਸ)

ਸੈਕਸ਼ਨ-ਸੀ

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਵੀ :
(ੳ) ਨੰਦ ਲਾਲ ਨੂਰਪੁਰੀ
(ਅ) ਅਮ੍ਰਿਤਾ ਪ੍ਰੀਤਮ
(ੲ) ਡਾ. ਹਰਿਭਜਨ ਸਿੰਘ
(ਕਵੀ ਦਾ ਜੀਵਨ, ਕਵਿਤਾ-ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਾਵਿ-ਕਲਾ)
- II. ਸ਼ੁੱਧ, ਅਸ਼ੁੱਧ : ਦਿੱਤੇ ਪੈਰ੍ਹੇ ਵਿੱਚੋਂ ਅਸ਼ੁੱਧ ਸ਼ਬਦਾਂ ਨੂੰ ਸ਼ੁੱਧ ਕਰਨਾ (15 ਪੈਰ੍ਹਿਆਂ ਦੇ ਸ਼ੁੱਧ ਅਸ਼ੁੱਧ ਅਭਿਆਸ ਕਰਵਾਉਣੇ)

ਸੈਕਸ਼ਨ-ਡੀ

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਵੀ :
(ੳ) ਸ਼ਿਵ ਕੁਮਾਰ ਬਟਾਲਵੀ
(ਅ) ਸੁਰਜੀਤ ਪਾਤਰ
(ਕਵੀ ਦਾ ਜੀਵਨ, ਕਵਿਤਾ-ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਾਵਿ-ਕਲਾ)
- II. ਅਖਬਾਰੀ ਇਸ਼ਤਿਹਾਰ : ਨਿੱਜੀ, ਦਫ਼ਤਰੀ ਤੇ ਸਮਾਜਕ ਗਤੀਵਿਧੀਆਂ ਨਾਲ ਸੰਬੰਧਤ

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿੱਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਬਰਾਬਰ ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰਉਪ-ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

B. COM (HONS.) (SEM ESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

PBL-122: ਮੁੱਢਲੀ ਪੰਜਾਬੀ
(In lieu of Punjabi Compulsory)

Credits: 2-0-0
Total Marks: 100
Mid Semester Marks: 20
End Semester Marks: 80
Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

ਪਾਠ-ਕ੍ਰਮ

ਸੈਕਸ਼ਨ-ਏ

ਪੈਂਤੀ ਅੱਖਰੀ, ਅੱਖਰ ਕ੍ਰਮ,
ਮਾਤ੍ਰਾਵਾਂ (ਮੁੱਢਲੀ ਜਾਣ-ਪਛਾਣ)
ਲਗਾਖਰ (ਬਿੰਦੀ, ਟਿੱਪੀ, ਅੱਧਕ) : ਪਛਾਣ ਤੇ ਵਰਤੋਂ

ਸੈਕਸ਼ਨ-ਬੀ

ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ : ਮੁੱਢਲੀ ਜਾਣ-ਪਛਾਣ
ਸਾਧਾਰਨ ਸ਼ਬਦ, ਸੰਯੁਕਤ ਸ਼ਬਦ, ਮਿਸ਼ਰਤ ਸ਼ਬਦ
ਮੂਲ ਸ਼ਬਦ, ਅਗੇਤਰ ਅਤੇ ਪਿਛੇਤਰ

ਸੈਕਸ਼ਨ-ਸੀ

ਸ਼ੁੱਧ ਅਸ਼ੁੱਧ : ਦਿੱਤੇ ਪੈਰੇ ਵਿੱਚੋਂ ਅਸ਼ੁੱਧ ਸ਼ਬਦ ਨੂੰ ਸ਼ੁੱਧ ਕਰਨਾ।
ਸਮਾਨਾਰਥਕ ਤੇ ਵਿਰੋਧਾਰਥਕ ਸ਼ਬਦ

ਸੈਕਸ਼ਨ-ਡੀ

ਹਫਤੇ ਦੇ ਸੱਤ ਦਿਨਾਂ ਦੇ ਨਾਂ, ਬਾਰਾਂ ਮਹੀਨਿਆਂ ਦੇ ਨਾਂ, ਰੁੱਤਾਂ ਦੇ ਨਾਮ, ਇਕ ਤੋਂ ਸੌ ਤੱਕ ਗਿਣਤੀ ਸ਼ਬਦਾਂ ਵਿੱਚ।

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ।
ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿੱਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਬਰਾਬਰ ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ-ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

B. COM (HONS.) (SEM ESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

HSL-101: Punjab History & Culture (1450-1716)
(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)

Credits: 2-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

1. Land and the People.
2. Bhakti Movement

SECTION-B

3. Life and Teaching of Guru Nanak Dev.
4. Contribution of Guru Angad Dev, Guru Arjun Dev, Guru Amar Das and Guru Ram Das.

SECTION-C

5. Guru Hargobind.
6. Martyrdom of Guru Teg Bahadur

SECTION-D

7. Guru Gobind Singh and the Khalsa.
8. Banda Singh Bahadur: Conquests and Execution.

Suggested Reading

1. Kirpal Singh(ed.), *History and Culture of the Punjab, Part-ii, Punjabi University, Patiala, 1990.*
2. Fauja Singh (ed.), *History of Punjab, Vol, III Punjabi University, Patiala, 1987.*
3. J.S. Grewal, *The Sikhs of the Punjab, Cup, Cambridge, 1991.*
4. Khushwant Singh, *A History of the Sikhs, Vol. I, OUP, New Delhi, 1990*

B. COM (HONS.) (SEM ESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-711: FINANCIAL ACCOUNTING

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

- **Introduction to Financial Accounting:** Need, scope and objectives, Accounting as an informationsystem, Accounting Terminology
Users of accounting information system. Branches of accounting, Accrual and Cash basis of Accounting
- **Generally Accepted Accounting Principles:** Concepts and conventions. Capital and Revenue items. Accounting Standards– Meaning, Importance, List of Accounting Standards issued by ASB, Accounting System, Types of Accounts, Accounting Cycle
- **Accounting Equation-** Meaning and Procedure of Developing Accounting Equation

SECTION-B

- **Journalizing-** Meaning and Rules of Debit and Credit, Format of Journal, Identification of Transactions, Recording of transactions in Journal
- **Preparation of Ledger-**Distinction between Journal and Ledger, Preparation of Ledgers fromJournal, Posting, Balancing of Accounts
- **Subsidiary Books-** Need of Subdivision of Journal, Meaning andAdvantages of Special Journals, Purchases Book, Sales Book, Purchases Returns Book, Sales Returns books, Receivable Book, Payables Book, Journal Proper.Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.

SECTION-C

- **Depreciation Accounting:** Meaning, causes, objectives, Difference between Depreciation, Amortization and Depletion, Factors affecting Depreciation, Methods of charging depreciation- Straight line andWritten down value method.
- **Trial Balance:** Meaning, Objectives and Advantages of Trial balance, Methods of Preparation of Trial Balance, Errors Revealed and Not revealed by Trial Balance
- **Rectification of errors:** Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors, Suspense Account, Effect of Errors on Profit.

B. COM (HONS.) (SEM ESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

SECTION-D

- **Preparation of Final Accounts** (Trading Account, Profit & Loss account, Balance Sheet), Final Accounts without adjustments.
- **Preparation of Final Accounts with Adjustments** (Closing Stock, Outstanding Expenses, Accrued Income, Prepaid Income and Expenses, Depreciation, Bad Debts and Provision for Doubtful Debts, Discount on Debtors, Creditors and Reserves etc.)

Accounting for Non-profit Organizations: Non-profit entities, Receipts and payment Account, Income and Expenditure Account, Balance Sheet.

Suggested Readings:

1. Lal, Jawahar and Seema Srivastava, "Financial Accounting", Himalaya Publishing House.
2. Grewal, T. S., "Introduction to Accounting", S. Chand and Co., New Delhi.
3. Narayanswami, R., "Financial Accounting: A Managerial Perspective", 3rd Edition, 2008, Prentice Hall of India, New Delhi.
4. Mukherjee, A. and Hanif, M., "Financial Accounting", 1st Edition, 2003, Tata McGraw Hill.
5. Ramchandran, N. and Kakani, R.K., "Financial Accounting for Management", 2nd Edition, 2007, Tata McGraw Hill.

Note: Latest edition of text books to be used.

DCL-712: MICRO ECONOMICS

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

- **Introduction to Economics:** Nature and Scope of Economics; Micro and Macro Economics; Definition, Nature and Scope of Business Economics
- **Demand and Supply Analysis:** Meaning of Demand, Types of Demand; Law of Demand: Demand Schedule and Demand Curve, Shift in Demand Curve, Exceptions to the Law of Demand; Supply: Determinants of Supply, Supply Function; Law of Supply: Supply Schedule and Supply Curve; Market Equilibrium: Excess Supply, Excess Demand, Price Adjustment Mechanism, Changes in Equilibrium.
- **Elasticity of Demand:** Concept, Price, income and cross elasticity; measurement of price elasticity of demand Relationship between average revenue, marginal revenue and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

SECTION-B

- **Consumer Preferences and Choice:** Utility Analysis: brief outline of law of diminishing marginal utility and law of equi- marginal utility; Indifference Curve Analysis: assumption, properties, special types of indifference curves, consumer equilibrium, price, income and substitution effects.
- **Production Function:** Concept of production function; Short-run Laws of Production; Long-term Laws of Production: Isoquants; Producer's equilibrium. Expansion path; Returns to factor and returns to scale; Optimal Combination of Inputs; Economies and diseconomies of scale
- **Theory of Costs:** Types of costs, Short-run and long-run cost curves traditional and modern approaches.

SECTION-C

- **Market Structure and The Firm's Objectives:** Market Structure and Degree of Competition; Market Structure and Pricing Decisions; the Firm and The Industry; Objectives of Business Firms.
- **Perfect Competition:** Characteristics; Price determination under perfect competition, Equilibrium of firm and industry in the Short-run and long-run.
- **Monopoly:** Characteristics; Equilibrium of the monopoly firm in short run and long run; Pricediscrimination and its types; price and output determination under discriminating monopoly.

SECTION-D

- **Monopolistic Competition:** Meaning and characteristics; Price and output determination under monopolistic competition in short-run and long-run; Selling costs; Equilibrium of Firm with respect to Selling Cost; Comparison with perfect competition; Excess capacity hypothesis.
- **Oligopoly:** Characteristics; Price and Output Decisions: Kinked Demand Curve; Price Leadership, Collusive Oligopoly.
- **Managerial Theories:** Profit maximization and Sales Maximization.

Suggested Readings:

1. Dwivedi, D.N., "Essentials of Business Economics", Vikas Publishing.
2. Maheswari & Varshney, "*Managerial Economics*", S. Chand & Co., New Delhi.
3. Koutsoyiannis A., "*Modern Micro Economics*", 2nd edition, MacMillan House, New Delhi.
4. Dwivedi, D.N., "*Managerial Economics*", 7th Edition, Vikas Publication.
5. Ahuja, H. L., "*Modern Micro Economics*", (2009), Sultan Chand and Co., New Delhi.

Note: Latest edition of text books to be used.

DCL-713: MANAGEMENT PRINCIPLES AND APPLICATIONS

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

- **Management:** Concept, objectives and importance, an overview of managerial functions, Coordination – Essence of Management
- **Evolution of Management Thought:** Contribution of Taylor, Fayol, Hawthorne experiments, Behavioural Approach, Weber's Bureaucratic Approach, System Approach, Contingency Approach.

SECTION-B

- **Decision Making:** Concept, Importance, Group Decision making, Individual Vs Group Decision Making, Decision Making Process, Perfect Rationality and Bounded Rationality Techniques.
- **Planning:** Concept, Importance, Types, Limitations, Planning process, Objectives, Setting Objectives and Management by Objectives.

SECTION-C

- **Organizing:** Concept and importance, Formal and informal organization, Span of Management, Authority, Delegation & Decentralization, Types of Organization Structure.
- **Motivation:** Concept, Motivation Theories.

SECTION-D

- **Leadership:** Meaning, Nature, Traits and Styles, Approaches and Theories
- **Communication:** Concept, Formal and Informal communication; Barriers to effective; communication, overcoming the barriers.
- **Controlling:** Concept, Process, Limitation, Principles of Effective Control. Introduction to major Techniques of Control like ratios, Budgetary Control, EVA, MVA.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International Perspective*, New Delhi, McGraw-Hill, 2012.
2. Jon L Pierce and Donald G Gardner, *Management and Organizational Behaviour*, New Delhi, Thomson, 2007.
3. Stephen P Robbins and Marry A. Coulter, *Management*, Pearson Education, New Delhi, 2017.
4. Philip Sadler, *Leadership*, New Delhi, Kogan Page, 2003.
5. L.M. Prasad, *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi, 2015.
6. P. C. Tripathy and P. N. Reddy, *Principles of Management*, Mc-Graw Hill Education, New Delhi, 2012.

Note: Latest edition of text books to be used.

DCL-714: DESCRIPTIVE STATISTICS FOR BUSINESS

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

Data and Statistics: Types of Data: Cross-Sectional, Time Series Data, Panel Data, Pool Data, Sources of Data, Applications in Economic and Business

Some Basic Statistical Ideas: Description and Inference, Explanation and Causation, The Population and the Sample, Variables and Cases, Types of Variables: Numerical and Categorical Variables, Discrete and Continuous Numerical Variables, Sampling Error and Bias,

SECTION-B

Describing Data: Tables and Graphs (Theory and Practical through Excel)

Single Variable: Frequency Distributions- Ordinary Frequency Distributions, Relative Frequency Distributions, Cumulative Frequency Distributions

Graphs: Bar Charts and Pie Charts, Histograms and Ogives

Relationships: Categorical Explanatory Variables, Frequency Polygrams, Frequency Distributions Graphs. Continuous Explanatory Variables: Frequency Distributions, Relative Frequency and Percent Frequency Distributions, Scatter grams

Data Presentation Errors

SECTION-C

Describing Data: Summary Statistics (Theory and Practical through Excel)

Measures of a Single Numeric Variable: Measures of Central Tendency, The Arithmetic Mean, Geometric Mean, Percentiles and Quartiles, The Median, The Mode, Measures of Variation, The Range and Interquartile Range, The Variance, The Standard Deviation, The Coefficient of Variation

Measures of a Single Categorical Variable

SECTION-D

Measures of a Relationship: Categorical and Continuous Variables, Comparing Proportions, Comparing Means, Correlation, Covariance, Weighted Mean and Measures of Grouped Data

Measures of Distribution Shape, Relative Location, and Detecting Outliers: Distribution Shape, z-Scores, Chebyshev's Theorem, Empirical Rule, Detecting Outliers.

Suggested Readings:

1. Levin, Richard and David S. Rubin. "*Statistics for Management*". 7th Edition, Prentice Hall of India, New Delhi.
2. Render, B. and Stair, R. M. Jr., "*Quantitative Analysis for Management*", 7th Edition, Prentice-Hall of India, New Delhi.
3. Gupta C B, Gupta V, "*An Introduction to Statistical Methods*", 23rd Edition (1995), Vikas Publications.
4. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., "*Business Statistics: A First Course*", 4th Edition (2008), Pearson Education.

B. COM (HONS.) (SEM ESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-715: WORKSHOP ON MS-OFFICE PACKAGE

Total Marks: 50

MST:20%
One exercise:5 Marks
One Question:5 Marks

Final: 80%
Two Question: 10 Marks each
Practical : 20 Marks
Duration : 1.30 Hour

Microsoft Word:

Shortcuts for navigation, insertion, deletion, and selection

- Formatting fonts with bolding, bullets and numbers
- Creative use of cut, copy and paste
- Format printer
- Tables
- Graphics, Smart Art, watermarks, hyperlinks, print screen function and WordArt
- Page numbering
- Borders, shading
- Headers/footers
- Shortcut features like AutoCorrect, Quick Sections, find and replace
- Page breaks, drop caps
- Spelling, grammar, thesaurus

Microsoft Excel:

- Navigation and keyboard shortcuts
- Text, number and date shortcuts
- Add columns, rows (AutoSum, auto-calculate)
- Manual math formulas (average, count, etc.)
- Use "cell references" with formulas
- Copy formulas (fill handle)
- Hide columns, rows; protect worksheets
- Cut, copy, paste spreadsheets, range, and formulas
- Delete/insert rows and columns
- AutoCorrect
- Print options (orientation, margins, gridlines, headers/footers)
- Create charts to illustrate your spreadsheets; revise and format charts
- Create, sort and filter lists
- Apply formatting options, including conditional formatting

Microsoft PowerPoint:

- Slide content: planning, opening slides, sequencing
- Bullet/number slides (variations, sequencing, layout)
- Graphics, shapes (alternatives to bullets; use color to influence mood; use images to reinforce message)
- Smart Art (effective use of diagrams)
- Photos and internet photos (formatting options)
- Copy/paste shortcuts (from other programs; linking)
- Create/import org charts, graphs and tables
- Hyperlinks to other programs and the internet
- Insert media clips, movies, sounds
- Views: Slide Sorter, Outline, Notes as editing and presenting tools
- Presenting: transitions, animation, hiding slides, pausing and highlighting
- Automatic presentations (narrations, timing)
- Presentation methods to connect with individuals and groups

DRUG ABUSE: PROBLEM, MANAGEMENT AND PREVENTION
(Student can opt this Paper in 1st or 2nd Semester)

SOA: 101 - PROBLEM OF DRUG ABUSE

Credit 3-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION – A

Meaning of Drug Abuse:

- 1) Meaning, Nature and Extent of Drug Abuse in India and Punjab.
- 2) Consequences of Drug Abuse for:

Individual	:	Education, Employment, Income.
Family	:	Violence.
Society	:	Crime.
Nation	:	Law and Order problem.

SECTION – B

Management of Drug Abuse:

- (i) Medical Management: Medication for treatment and to reduce withdrawal effects.
- (ii) Psychiatric Management: Counselling, Behavioural and Cognitive therapy.
- (iii) Social Management: Family, Group therapy and Environmental Intervention.

SECTION – C

Prevention of Drug abuse:

- (i) Role of family: Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny.
- (ii) School: Counselling, Teacher as role-model. Parent-teacher-Health Professional Coordination, Random testing on students.

SECTION – D

Controlling Drug Abuse:

- (i) Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program
- (ii) Legislation: NDPs act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, Time bound trials.

References:

1. Ahuja, Ram (2003), *Social Problems in India*, Rawat Publication, Jaipur.
2. Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
3. Inciardi, J.A. 1981. *The Drug Crime Connection*. Beverly Hills: Sage Publications.
4. Kapoor. T. (1985) *Drug epidemic among Indian Youth*, New Delhi: Mittal Pub.
5. Kessel, Neil and Henry Walton. 1982, *Alcoholism*. Harmond Worth: Penguin Books.
6. Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.
7. National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.
8. Ross Coomber and Others. 2013, *Key Concept in Drugs and Society*. New Delhi: Sage Publications.
9. Sain, Bhim 1991, *Drug Addiction Alcoholism, Smoking obscenity* New Delhi: Mittal Publications.
10. Sandhu, Ranvinder Singh, 2009, *Drug Addiction in Punjab: A Sociological Study*. Amritsar: Guru Nanak Dev University.
11. Singh, Chandra Paul 2000. *Alcohol and Dependence among Industrial Workers*: Delhi: Shipra.
12. Sussman, S and Ames, S.L. (2008). *Drug Abuse: Concepts, Prevention and Cessation*, Cambridge University Press.
13. Verma, P.S. 2017, “*Punjab’s Drug Problem: Contours and Characteristics*”, Economic and Political Weekly, Vol. LII, No. 3, P.P. 40-43.
14. World Drug Report 2016, United Nations office of Drug and Crime.
15. World Drug Report 2017, United Nations office of Drug and Crime.

ENL-151 COMMUNICATIVE ENGLISH-II

Credits: 02 (L= 2, T=0, U=0)

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Objective: To introduce students to the skills and strategies of reading and writing by identifying organizational patterns, spotting classification systems and understanding associations between ideas. This course will prepare students to read a variety of texts and also to communicate more effectively through writing. The course will also pay special attention to vocabulary building.

Instructions for the Paper Setters:-

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

Prescribed Text books:

- *The Written Word* by Vandana R. Singh, Oxford University Press, NewDelhi.
- *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

SECTION-A

Practical question on Note Making, Summarizing and Abstracting as given in *The Written Word* by Vandana R. Singh

SECTION-B

Practical question on Paragraph writing as prescribed in *The Written Word* by Vandana R. Singh

SECTION-C

Theoretical questions based on ABC of Good Notes as prescribed in *The Written Word* by Vandana R. Singh.

Section C from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

SECTION-D

Practical question on Essay writing from *The Written Word* by Vandana R. Singh
Section 4 from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

PBL 131 : ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ-II

Credit : 2-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

ਸੈਕਸ਼ਨ-ਏ

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਹਾਣੀਕਾਰ :
(ੳ) ਨਾਨਕ ਸਿੰਘ : **ਭੂਆ**
(ਅ) ਗੁਰਮੁਖ ਸਿੰਘ ਮੁਸਾਫਿਰ : **ਬਾਗੀ ਦੀ ਧੀ**
(ੲ) ਸੰਤ ਸਿੰਘ ਸੇਖੋਂ : **ਪੇਮੀ ਦੇ ਨਿਆਣੇ**
(ਕਹਾਣੀਕਾਰ ਦਾ ਜੀਵਨ, ਕਹਾਣੀ ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਹਾਣੀ ਕਲਾ)
- II. ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ : ਧਾਤੂ/ਮੂਲ, ਵਧੇਤਰ (ਅਗੇਤਰ, ਪਿਛੇਤਰ, ਵਿਉਂਤਪਤ ਅਤੇ ਰੁਪਾਂਤਰੀ), ਸਮਾਸ।

ਸੈਕਸ਼ਨ-ਬੀ

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਹਾਣੀਕਾਰ :
(ੳ) ਸੁਜਾਨ ਸਿੰਘ : **ਬਾਗਾਂ ਦਾ ਰਾਖਾ**
(ਅ) ਕਰਤਾਰ ਸਿੰਘ ਦੁੱਗਲ : **ਤੈਂ ਕੀ ਦਰਦ ਨਾ ਆਇਆ**
(ਕਹਾਣੀਕਾਰ ਦਾ ਜੀਵਨ, ਕਹਾਣੀ ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਹਾਣੀ ਕਲਾ)
- II. ਪੈਰਾ ਰਚਨਾ : ਕਲਾਸ ਵਿੱਚ 10 ਵਿਸ਼ਿਆਂ (ਸਭਿਆਚਾਰ, ਧਾਰਮਕ ਅਤੇ ਰਾਜਨੀਤਕ) 'ਤੇ ਪੈਰਾ ਰਚਨਾ ਦੇ ਅਭਿਆਸ ਕਰਵਾਉਣੇ।

ਸੈਕਸ਼ਨ-ਸੀ

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਹਾਣੀਕਾਰ :
(ੳ) ਕੁਲਵੰਤ ਸਿੰਘ ਵਿਰਕ : **ਧਰਤੀ ਹੇਠਲਾ ਬੋਲਦ**
(ਅ) ਨਵਤੇਜ ਸਿੰਘ : **ਦੂਜੀ ਵਾਰ ਜੇਬ ਕੱਟੀ ਗਈ**
(ੲ) ਪ੍ਰੇਮ ਪ੍ਰਕਾਸ਼ : **ਲੱਛਮੀ**
(ਕਹਾਣੀਕਾਰ ਦਾ ਜੀਵਨ, ਕਹਾਣੀ ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਹਾਣੀ ਕਲਾ)
- II. ਮੁਹਾਵਰੇ ਤੇ ਅਖਾਣ (ਅਖਾਣ ਤੇ ਮੁਹਾਵਰਾ ਕੋਸ਼ ਵਿੱਚ) 200 ਮੁਹਾਵਰਿਆਂ ਅਤੇ 100 ਅਖਾਣਾਂ ਨੂੰ ਵਾਕਾਂ ਵਿੱਚ ਵਰਤਣ ਦੇ ਅਭਿਆਸ ਕਰਵਾਉਣੇ (ਕਲਾਸ ਵਿੱਚ ਤੇ ਘਰ ਲਈ)।

ਸੈਕਸ਼ਨ-ਡੀ

- I. ਦੋ ਰੰਗ (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਹਾਣੀਕਾਰ :
(ੳ) ਅਜੀਤ ਕੌਰ : ਬੁੱਤ ਸ਼ਿਕਨ
(ਅ) ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ : ਬੰਸ ਕੰਡਕਟਰ
(ਕਹਾਣੀਕਾਰ ਦਾ ਜੀਵਨ, ਕਹਾਣੀ ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਹਾਣੀ ਕਲਾ)
- II. ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ : ਨਾਵ, ਪੜਨਾਵ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ, ਸੰਬੰਧਕ

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿੱਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਬਰਾਬਰ ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰਉਪ-ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

PBL-132:ਮੁੱਢਲੀ ਪੰਜਾਬੀ
(In lieu of Punjabi Compulsory)

Credits: 2-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

ਪਾਠ-ਕ੍ਰਮ
ਸੈਕਸ਼ਨ-ਏ

ਸਬਦ ਸੂਣਾਆ : ਪਛਾਣ ਅਤੇ ਵਰਤ
(ਨਾਂਵ, ਪੜਨਾਂਵ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ, ਕਿਰਿਆ ਵਸ਼ਸ਼ਣ)

ਸੈਕਸ਼ਨ-ਬੀ

ਨਤ ਵਰਤ ਦਾ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ : ਬਾਜ਼ਾਰ, ਵਪਾਰ, ਰਸਤ-ਨਾਤੇ, ਖੇਤੀ ਅਤੇ ਹੋਰ ਧੰਦਿਆਂ ਨਾਲ ਸਬੰਧਤ ।

ਸੈਕਸ਼ਨ-ਸੀ

ਪੰਜਾਬੀ ਵਾਕ-ਬਣਤਰ
ਸਾਧਾਰਨ-ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤ)
ਸੰਯੁਕਤ-ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ)
ਮਿਸ਼ਰਤ-ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ)

ਸੈਕਸ਼ਨ-ਡੀ

ਪੜ੍ਹਾ ਰਚਨਾ
ਸੰਖੇਪ ਰਚਨਾ

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿੱਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਬਰਾਬਰ ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ-ਪ੍ਰਸ਼ਨਾਂ ਵਿੱਚ ਕਰ ਸਕਦਾ ਹੈ।

HSL:102

PUNJAB HISTORY & CULTURE (1717-1947)

**(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)**

Credits: 2-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

1. Sikh Struggle for Sovereignty.
2. Ranjit Singh : Conquests, Administration and the Anglo-Sikh Relations.

SECTION-B

3. Anglo-Sikh Wars and the Annexation.
4. The Punjab under the British: New Administration, Education and social Change.

SECTION-C

5. Economic Changes: Agricultural
6. Socio-Religious Reform Movements.

SECTION-D

7. Role of Punjab in the Freedom Struggle.
8. Fairs and Festivals.

Suggested Reading

1. Kirpal Singh (ed.), *History and Culture of the Punjab*, Part-II, Punjabi University, Patiala, 1990.
2. Fauja Singh (ed.), *History of Punjab*, Vol, III, Punjabi University, Patiala, 1987.
3. J.S. Grewal, *The Sikhs of the Punjab*, Cup, Cambridge, 1991.
4. Khushwant Singh, *A History of the Sikhs*, Vol. I, OUP, New Delhi, 1990

DCL-721: ADVANCED FINANCIAL ACCOUNTING

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

- **Partnership Accounts:** Meaning, Partnership Deed, Provisions of the Indian Partnership Act,1932 in the absence of Partnership deed, Fixed v/s Fluctuating capital accounts, Appropriation of Profit & Loss Account, Division of profits among Partners.
- **Past adjustments** (relating to interest on capital, interest on drawing, salary and profit sharing ratio). Goodwill: nature, factors affecting and methods of valuation - average profit, super profit and capitalization
- **Admission of Partner:** Adjustment regarding Profit Sharing Ratio, Treatment of Goodwill, Adjustment regarding revaluation of assets & liabilities, Partners capitals & Balance Sheet of new firm.

SECTION-B

- **Retirement of Partner:** Adjustment regarding goodwill, revaluation of assets & liabilities, undistributed profits, computation of Partners' interest and mode of payment.
- **Death of Partner-** Calculation of deceased Partner"s share of profit till the date of death. Preparation of deceased Partner"s capital account, executor"s account and preparation of balance sheet, Joint Life Policy
- **Dissolution of Partnership:** Meaning and distinction between dissolution of a Firm and dissolution of Partnership, Preparation of Realization Account and Partners' Capital Account Garner V/s Murray rule including Insolvency of firm

SECTION-C

- **Hire Purchase & Installment Payment system:** Accounting for Hire Purchase Transactions, Journal entries & Ledger Accounts in the books of Hire Vendor & Hire Purchaser for large value items including default and repossession, Stock & Debtors System
- **Voyage Accounts:** Meaning, Preparation of voyage accounts, Accounting treatment in case of complete and incomplete voyage

B. COM (HONS.) (SEM ESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

SECTION-D

- **Consignment Accounts:** Meaning, Features, Consignee's commission, Performa Invoice, Account Sales, Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock, Treatment of Normal and abnormal Loss, Invoice of goods at a price higher than the cost price
- **Departmental Accounts:** Meaning, Basis of allocation of common expenses, Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L Accounts, Inter-departmental transfer of goods at cost, cost plus and at selling price, Provision for unrealized profit.

Suggested Readings:

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., "*Advanced Accountancy*", Vol. I & II, 2008,S
2. Chand & Co, New Delhi
3. Gupta, R. L. &Radheswamy, M., "*Advanced Accountancy*" Vol. I & II, 2009,S Chand & Co, New Delhi
4. Maheshwari, S.N. & Maheshwari, V.L., "*Advanced Accountancy*" Vol. I & II, 2009,Vikas
5. Publishing House Pvt. Ltd., New Delhi.
6. Sehgal, A. & Sehgal, D., "*Advanced Accountancy*" Vol. I & II, Taxmann Publication Pvt.Ltd, New Delhi

Note: Latest edition of text books to be used.

B. COM (HONS.) (SEM ESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-722: MACRO ECONOMICS

Credits:4-0-0
Total Marks: 100
Mid Semester Marks: 20
End Semester Marks: 80
Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

- **Macroeconomics** – scope and basic concepts.
- **National Income Accounting** - Concepts and measurement of GDP, GNP, NNP, NI and DPI, Methods of measuring National Income, Problems in measuring National Income Circular flow of income - Two sector, three sector and four model, Real and Nominal GDP –Implicit deflator

SECTION-B

- **Aggregate Demand and Aggregate Supply:** AD-AS approach; Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run, and Aggregate demand- Aggregate supply analysis. Economy in the short run IS–LM framework.
- **Theory of Equilibrium:** Simple Keynesian Model; Consumption, saving and Investment functions, Investment and Government expenditure multipliers

SECTION-C

- **Money:** Concept of demand for and supply of money. Quantity theory of money and Keynesian theory of demand for money. Measures of money supply – High powered money – Money multiplier.
- **Inflation:** Concept of Inflation – Demand-pull and cost-push theories of inflation – Monetary and fiscal policies to control inflation – Instruments, objectives and limitations.

SECTION-D

- **Monetary policy:** Role of monetary policy; Instruments of monetary policy, Latest monetary policy of RBI
- **Fiscal policy:** Role of fiscal policy, Instruments of fiscal policy Latest fiscal policy of RBI

Balance of payment: Meaning, its types and Structure, Balance of payment and Balance of trade, Factor responsible for disequilibrium in BOP, Methods to correct BOP

Suggested Readings:

1. W. H. Branson, Macro Economic Theory and Policy
2. Joydeb Sarkhel, Macro Economic Theory
3. Banerjee & Majumdar, Fundamentals of Business Economics
4. Dornbusch, Fischer & Startz, Macroeconomics, TMH
5. Mankiw, N. Gregory, *Macroeconomics*, Macmillan Worth Publishers New York, Hampshire, U.K.
6. Deepashree, *Macro Economics*, ANE Books Pvt. Ltd. New Delhi.
7. Salvatore, Dominick. *International Economics*. John Wiley & Sons Singapore.

Note: Latest edition of text book may be used.

B. COM (HONS.) (SEM ESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-723: BUSINESS LAWS

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

The Indian Contract Act, 1872

- Contract – Meaning, Characteristics and kinds, Essentials of valid contract
- Offer and acceptance,
- Consideration,
- Contractual capacity
- Free consent.

SECTION-B

The Indian Contract Act, 1872

- Legality of object
- Discharge of contract; Modes of discharge
- Breach of Contracts and its remedies.
- Indemnity and Guarantee
- Bailment and Pledge

SECTION-C

Sale of Goods Act 1930:

- Formation of contracts of sale; Goods and their classification, price;
- Conditions, and warranties;
- Transfer of property in goods including sales by non owners;
- Performance of the contract of sales;
- Unpaid seller and his rights, sale by auction.
- Remedies for breach of contract of sale

Negotiable Instrument Act 1881:

- Definition of negotiable instruments; Features;
- Promissory note; Bill of exchange, cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing, Dishonour and discharge of negotiable instrument;

B. COM (HONS.) (SEM ESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

SECTION-D

- The Factories Act, 1948
- The Industrial Dispute Act, 1947
- The Payment of Wages Act, 1936

Suggested Readings:

1. Singh, A., "*Principles of Mercantile Law*", (2011), Eastern Book Co.
2. Tulsian, P. C., "*Business Laws*", 2nd Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., "*Business Law*", 5th Edition (2009), Vikas Publishing, House (P) Ltd.
4. Maheshwari & Maheshwari, "*Business Law*", National Publishing House, New Delhi.
5. Chadha, P. R., "*Business Law*" Galgotia Publishing Company, New Delhi.
6. Kapoor N.D.: *Business Law*; Sultan Chand & Sons, New Delhi.
7. Googan P.P.S, "*A Text Book of Mercantile Law*", S. Chand, New Delhi

B. COM (HONS.) (SEM ESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-724: INFERENCE STATISTICS FOR BUSINESS

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

Population-Sample, Central Limit Theorem and Confidence Interval

- Confidence Intervals for One Population Mean
- Estimating a Population Mean Confidence Intervals for One Population Mean When σ Is Known
- Confidence Intervals for One Population Mean When σ Is Unknown

Hypothesis Tests for One Population Mean

- The Nature of Hypothesis Testing
- Critical-Value Approach to Hypothesis Testing
- P-Value Approach to Hypothesis Testing
- Hypothesis Tests for One Population Mean When σ Is Known
- Hypothesis Tests for One Population Mean When σ Is Unknown
- The Wilcoxon Signed-Rank Test
- Type II Error Probabilities; Power

SECTION-B

Inferences for Two Population Means

- The Sampling Distribution of the Difference between Two Sample Means for Independent Samples
- Inferences for Two Population Means, Using Independent Samples: Standard Deviations Assumed Equal
- Inferences for Two Population Means, Using Independent Samples: Standard Deviations Not Assumed Equal
- The Mann–Whitney Test
- Inferences for Two Population Means, Using Paired Samples
- The Paired Wilcoxon Test

SECTION-C

Inferences for Population Standard Deviations

- Inferences for One Population Standard Deviation
- Inferences for Two Population Standard Deviations, Using Independent Samples

Inferences for Population Proportions

- Confidence Intervals for One Population Proportion
- Hypothesis Tests for One Population Proportion

Inferences for Two Population Proportions

SECTION-D

Chi-Square Procedures

- The Chi-Square Distribution
- Chi-Square Goodness-of-Fit Test
- Contingency Tables; Association
- Chi-Square Independence Test
- Chi-Square Homogeneity Test

Software

1. Jamovi <http://cdar.gndu.ac.in/downloadOSSoftware.aspx>
2. Gretl <http://cdar.gndu.ac.in/downloadOSSoftware.aspx>

Books

1. Sahu, P. K., Pal, S. R., & Das, A. K. (2015). *Estimation and inferential statistics*. Springer, India.
2. Lowry, R. (2014). Concepts and applications of inferential statistics. Available at <http://vassarstats.net/textbook/>
3. Bernstein, R., & Bernstein, S. (1999). *Schaum's outline of elements of statistics II: Inferential statistics*. McGraw Hill Professional.
4. Judge, G. G., Hill, R. C., Griffiths, W., Lutkepohl, H., & Lee, T. C. (1982). *Introduction to the Theory and Practice of Econometrics*. Wiley
5. Greene, W. H. (2003). *Econometric analysis*. Pearson Education India.

DCL-725: WORKSHOP ON LIFE SKILLS

Total Marks: 50

MST:20%
One exercise:5 Marks
One Question:5 Marks

Final: 80%
Two Question: 10 Marks each
Practical : 20 Marks

Duration : 1.30 Hour
Credits: 2-0-0

This workshop is designed to create awareness on various concepts of Life Skills (Emotional skills, Thinking skills and social skills).

- Understanding Self-Esteem
- Positive Self-Talk
- Self-Care Basics
- Balanced Self-Care
- Making Plans and Setting Goals
- Empathy
- Critical thinking
- Creative thinking
- Decision making
- Problem Solving
- Effective communication
- Interpersonal relationship
- Coping with stress
- Coping with emotions

DRUG ABUSE: PROBLEM, MANAGEMENT AND PREVENTION
(Student can opt this Paper in 1st or 2nd Semester)

SOA : 101 - PROBLEM OF DRUG ABUSE

Time: 3 Hours

Credit 3-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION – A

Meaning of Drug Abuse:

- (i) (Meaning, Nature and Extent of Drug Abuse in India and Punjab.
- (ii) Consequences of Drug Abuse for:

Individual	:	Education, Employment, Income.
Family	:	Violence.
Society	:	Crime.
Nation	:	Law and Order problem.

SECTION – B

Management of Drug Abuse:

- (i) Medical Management: Medication for treatment and to reduce withdrawal effects.
- (ii) Psychiatric Management: Counselling, Behavioural and Cognitive therapy.
- (iii) Social Management: Family, Group therapy and Environmental Intervention.

SECTION – C

Prevention of Drug abuse:

- (i) Role of family: Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny.
- (i) School: Counselling, Teacher as role-model. Parent-teacher-Health Professional Coordination, Random testing on students.

SECTION – D

Controlling Drug Abuse:

- (i) Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program
- (ii) Legislation: NDPs act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, Time bound trials.

References:

1. Ahuja, Ram (2003), *Social Problems in India*, Rawat Publication, Jaipur.
2. Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
3. Inciardi, J.A. 1981. *The Drug Crime Connection*. Beverly Hills: Sage Publications.
4. Kapoor. T. (1985) *Drug epidemic among Indian Youth*, New Delhi: Mittal Pub.
5. Kessel, Neil and Henry Walton. 1982, *Alcoholism*. Harmond Worth: Penguin Books.
6. Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.
7. National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.
8. Ross Coomber and Others. 2013, *Key Concept in Drugs and Society*. New Delhi: Sage Publications.
9. Sain, Bhim 1991, *Drug Addiction Alcoholism, Smoking obscenity* New Delhi: Mittal Publications.
10. Sandhu, Ranvinder Singh, 2009, *Drug Addiction in Punjab: A Sociological Study*. Amritsar: Guru Nanak Dev University.
11. Singh, Chandra Paul 2000. *Alcohol and Dependence among Industrial Workers*: Delhi: Shipra.
12. Sussman, S and Ames, S.L. (2008). *Drug Abuse: Concepts, Prevention and Cessation*, Cambridge University Press.
13. Verma, P.S. 2017, “*Punjab’s Drug Problem: Contours and Characteristics*”, Economic and Political Weekly, Vol. LII, No. 3, P.P. 40-43.
14. World Drug Report 2016, United Nations office of Drug and Crime.
15. World Drug Report 2017, United Nations office of Drug and Crime.

DCL-731:CORPORATE ACCOUNTING

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

Share Capital- Issue and Forfeiture: Application of shares, Allotment of shares, Over subscription of shares, Calls in arrears and calls in advance, Forfeiture of shares, Surrender of Shares, Reissue of Forfeited shares, Pro rata allotment, Right issue and Valuation of Right issue.
Redeemable Preference Shares: Accounting Procedure

SECTION-B

Debentures: Meaning, Types, Issue of Debenture, Redemption of Debentures
Underwriting: Types, Disclosure Requirements, SEBI guidelines
Final Accounts of Companies: Form and Content of Profit and Loss Account and Balance Sheet, Divisible Profits, Transfer to Reserves, Dividends, Provision for Taxation, Managerial Remuneration

SECTION-C

Accounting for Mergers and Amalgamation: Amalgamation: Types. Amalgamation and External Reconstruction, Accounting in the books of Transferee Company
Liquidation of Companies

SECTION-D

Accounts of Banking Companies
Accounts of Insurance Companies
Valuation of Goodwill and Shares

Note: Relevant Software may be used wherever appropriate.

Suggested Readings:

1. Shukla, M.C., Grewal T.S. and Gupta S.C: "Corporate Accounting", 2008, S. Chand and Co., New Delhi.
2. Sehgal A. and Sehgal D., "Advanced Accounting", Volume II, 2008, Taxmann Publications Pvt Ltd., New Delhi.
3. Jain S.P and Narang K.L., "Advanced Accountancy Corporate Accounting", 2014, Kalyani Publilshers, New Delhi.
4. Maheshwari S.N., and Maheshwari S.K., "Corporate Accounting", 2009, Vikas Publication, New Delhi.
5. Goyal V.K., "Corporate Accounting", 2009, Excel Books, New Delhi.
6. Gupta N. and Sharma C., "Corporate Accounting", 2nd Edition, 2009, Ane Books Pvt Ltd,

B. COM (HONS.) (SEM ESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-732: COMPANY LAW

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION – A

- **Introduction:** Company – Meaning and its Characteristics, Company vis-à-vis other Forms of Business, Lifting the Veil of Corporate Personality.
- **Kinds of Companies:** Classification on the basis of incorporation; on the basis of members – Private company, public company, One Person company on the basis of liability of members; other kinds of companies – Companies with Charitable Objects, Government company, Foreign company, Holding and subsidiary company, associate company, small company; Exemptions and Privileges of Private Companies.
- **Formation of Company:** Provisions applicable to incorporate of companies; Effect of Certificate of Incorporation; Conclusiveness of Certificate of Incorporation; Online Registration of Company.
- **Memorandum of Association:** Memorandum of Association - Nature and content of memorandum - Alteration of memorandum - Doctrine of ultravires.

SECTION – B

- **Article of Association:** Purpose and content of articles, Provision for Entrenchment; Alteration of articles; Binding Force of Memorandum and Articles; Doctrine of constructive notice and indoor management.
- **Prospectus:** Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Contents, Registration; deemed prospectus; statement in lieu of prospectus; Private Placement; Misstatement and their consequences.
- **Shares:** Legal Nature of Share, Share vs. Stock; Kinds of Shares; Issue of Shares at Par, Premium and Discount; Shares with Differential Voting Rights; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Allotment of Shares – General Provisions and Special Provisions; Transfer and Transmission of Shares, Calls and Forfeiture of Shares.

B. COM (HONS.) (SEM ESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

SECTION – C

- **Share Capital:** Kinds of Share Capital; Alteration of Share Capital; Reduction of Capital; Buy–Back of Shares.
- **Membership in a Company:** Definition of member; Member vs. Shareholder; Methods of Becoming a Member; Who may become a Member?, Termination of Membership; Rights of Members.
- **Company Management:** Concept of Director; Legal Position of Directors; Number of Directors; Woman Director; Independent Director; Small Shareholder’s Director; Qualification and Disqualification of Directors; Appointment of Directors; Obtaining Director Identification Number(DIN); Number of Directorships; Removal of Directors; Retirement of Directors; Resignation of Directors; Vacation of office of Directors; Meetings of Directors; Powers of Directors; Duties of Directors.

SECTION – D

- **Company Meetings:** Meaning of a Meeting; Kinds of Company Meetings; Requisites of Valid Meeting (General Meeting); Quorum; Proxy; Voting at General Meeting; Chairman; Motion; Resolutions; Registration of Resolutions and Agreements; Minutes of proceedings of Meetings.
- **Winding Up:** Meaning of Winding Up; Modes of Winding Up; Consequences of Winding Up.
- **Administration of Companies Act** – National Company Law Tribunal (NCLT); Special Courts; Registrar of Companies; Securities and Exchange Board of India.

Suggested Readings:

1. N.D.Kapoor, “*Company Law*”, Sultan Chand & Sons, New Delhi.
2. MC Kuchhal and Vivek Kuchhal, Business Legislation for Management, Vikas Publishing House.
3. S.N. Maheshwari and S.K Maheshwari, Company Law, Himalaya Publishing House.
4. Ashok K, Bagrial, “*Company Law*”, Vikas Publications.
5. S.M.Shah, “*Company Law: Lectures*”, N.M. Tripathi Publishers, Bombay.
6. Avtar Singh, “*Introduction to Company Law*”, Eastern Book Company.

DCL-733: BANKING THEORY AND PRACTICE

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

Banking: Evolution of modern banking system in India. Present Structure of Indian Banking System.

Commercial Bank—Meaning , Nature, Types, functions, importance and functions.

Central Bank- Role, objectives and functions of Reserve Bank of India. Techniques of Credit Control Credit Creation by RBI.

SECTION-B

Negotiable Instruments – Cheques, Drafts, Bills of Exchange and Promissory notes
Endorsement and its types.

Management of Commercial Banks in India : Liquidity Management , Security Investments and Asset Liability Management.

SECTION-C

Reforms in the India Banking Sector : Narasimham Committee I and II, Raghuram Rajan Committee.

Introduction to Basel Norms: Significance, Implementation and Difficulties

Financial Inclusion- Concept, Importance and present status.

SECTION-D

Innovations in Banking : Wholesale and Retail Banking , Universal and Narrow Banking, Off Shore Banking and Multinational Banking and cheque truncation system.

Digitalization of banking – E banking, Mobile banking, RTGS, NEFT, Debit cards, Credit cards, Smart cards. Introduction to IFSC, MICR, UPI, BHIM and Paytm

Demonetization- Concept and impact on Indian banking sector.

B. COM (HONS.) (SEM ESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

Suggested Readings:

1. Khubchandani,BS, '*Practice and Law of Banking*', Mac Millan India Ltd 2000.
2. Nanda, KC, '*Credit and Banking*',*Response Book*, Sage Publications, 1999.
3. Sundram&Varshney, '*Banking and Financial System*', Sultan Chand &Sons.
4. Neelam C Gulati, '*Banking and Insurance: Principles & Practices*', Excel Books
5. Indian Institute of Banking and Finance, '*Principles and Practices of Banking*, Mcmillan Education.
6. Jyotsna Bhatia and NishwanSethi, '*Elements of Banking and Insurance*', PHI

Note: Latest edition of the books may be used

DCL-734: ANALYTICAL SKILLS

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

Data Analysis:-The data given in a Table, Graph, Bar Diagram, Pie Chart, Venn diagram or a passage is to be analyzed and the questions pertaining to the data are to be answered.

SECTION-B

Sequence and Series:-Analogies of numbers and alphabets completion of blank spaces following the pattern in A:b::C: d relationship odd thing out; Missing number in a sequence or a series.

SECTION-C

Arithmetic ability:-Algebraic operations BODMAS, Fractions, Divisibility rules, LCM&GCD (HCF).

Date, Time and Arrangement Problems: Calendar Problems, Clock Problems, Blood Relationship.

SECTION-D

Quantitative aptitude: -Averages, Ratio and proportion, Problems on ages, Time, distance, speed.

Business computations: -Percentages, Profit & loss, Partnership, simple and compound interest.

Reference Books:

1. Quantitative Aptitude for Competitive Examination by R S Agrawal, S.Chand publications.
2. Quantitative Aptitude and Reasoning by R V Praveen, PHI publishers.
3. Quantitative Aptitude for Competitive Examination by Abhijit Guha, Tata Mc Graw hill publications.

B. COM (HONS.) (SEM ESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-735: BUSINESS COMMUNICATION

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

Nature and Process of Communication: Role of communication, defining communication, process of communication, elements of communication, barriers to communication, conditions for successful communication and characteristics of successful communication.

Organizational Communication: Importance and need of communication in management, Corporate communication, communication structure in an organization, Informal communication.

SECTION-B

Written Business Communication: Importance of Skills in Written Communication, Clarity in Writing, Principles of Effective Writing.

Writing Letters, Memos and CVs

Oral Communication: Meaning of Oral Communication, Need for learning oral communication skills, Choice of form of communication, Principles of successful oral communication, Characteristics of effective oral communication, barriers to effective oral communication, Conversation control

SECTION-C

Non-Verbal Communication: Meaning, Classification of non-verbal communication, Advantages of learning non-verbal communication, guidelines for developing non-verbal communication

Negotiation Skills: Meaning and Nature of Negotiation, Need to negotiate, Factors affecting negotiation, Stages of the negotiation process, negotiation strategies.

SECTION-D

Presentation Skills: Meaning, Elements of a presentation, Designing presentation, Transformational Leadership.

Business Etiquette: Meaning, Introduction, Business Dining, Business to Business Etiquette, Managing customer care.

Suggested Readings:

1. P D Chaturvedi and Mukesh Chaturvedi, "Business Communication – Concepts, Cases and Application", Pearson.
2. [Raymond Lesikar](#), [Marie Flatley](#), [Kathryn Rentz](#), and [Neerja Pande](#), "Business Communication: Making Connections in a Digital World"
3. Mary Ellen Guffey, and Dana Loewy, "Essentials of Business Communication", Cengage Learning.
4. [John V. Thill](#), and [Courtland L. Bovee](#), "Excellence in Business Communication", Pearson Education.

ESL 220 ENVIRONMENTAL STUDIES (COMPULSORY PAPER)

Credits: 4-0-0

Teaching Methodologies

The Core Module Syllabus for Environmental Studies includes class room teaching and field work. The syllabus is divided into 8 Units [Unit-1 to Unit-VII] covering 45 lectures + 5 hours for field work [Unit-VIII]. The first 7 Units will cover 45 lectures which are class room based to enhance knowledge skills and attitude to environment. Unit-VIII comprises of 5 hours field work to be submitted by each candidate to the Teacher in-charge for evaluation latest by 15 December, 2018.

Exam Pattern: **End Semester Examination- 75 marks**
 Project Report/Field Study- 25 marks [based on submitted report]
 Total Marks- 100

The structure of the question paper being:

Part-A, Short answer pattern with inbuilt choice – 25 marks

Attempt any five questions out of seven distributed equally from Unit-1 to Unit-VII. Each question carries 5 marks. Answer to each question should not exceed 2 pages.

Part-B, Essay type with inbuilt choice – 50 marks

Attempt any five questions out of eight distributed equally from Unit-1 to Unit-VII. Each question carries 10 marks. Answer to each question should not exceed 5 pages.

Project Report / Internal Assessment:

Part-C, Field work – 25 marks [Field work equal to 5 lecture hours]

The candidate will submit a hand written field work report showing photographs, sketches, observations, perspective of any topic related to Environment or Ecosystem. The exhaustive list for project report/area of study are given just for reference:

1. Visit to a local area to document environmental assets: River / Forest/ Grassland / Hill / Mountain / Water body / Pond / Lake / Solid Waste Disposal / Water Treatment Plant / Wastewater Treatment Facility etc.
2. Visit to a local polluted site – Urban / Rural / Industrial / Agricultural
3. Study of common plants, insects, birds
4. Study of tree in your areas with their botanical names and soil types
5. Study of birds and their nesting habits
6. Study of local pond in terms of wastewater inflow and water quality
7. Study of industrial units in your area. Name of industry, type of industry, Size (Large, Medium or small scale)
8. Study of common disease in the village and basic data from community health centre
9. Adopt any five young plants and photograph its growth
10. Analyze the Total dissolved solids of ground water samples in your area.
11. Study of Particulate Matter (PM_{2.5} or PM₁₀) data from Sameer website. Download from Play store.
12. Perspective on any field on Environmental Studies with secondary data taken from Central Pollution Control Board, State Pollution Control Board, State Science & Technology Council etc.

Unit-I

The multidisciplinary nature of environmental studies

Definition, scope and importance, Need for public awareness

(2 lectures)

Unit-II

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

B. COM (HONS.) (SEM ESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

- (a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- (b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- (c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- (d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- (e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.
- (f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
 - Role of an individual in conservation of natural resources.
 - Equitable use of resources for sustainable lifestyles.

(8 Lectures)

Unit-III

Ecosystems

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

(6 Lectures)

Unit-IV

Biodiversity and its conservation

- Introduction – Definition: genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values
- Biodiversity at global, national and local levels
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity

(8 Lectures)

Unit-V

Environmental Pollution

Definition

- Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution
- Solid waste management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides

(8 Lectures)

B. COM (HONS.) (SEM ESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

Unit-VI

Social Issues and the Environment

- From unsustainable to sustainable development
- Urban problems and related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation
- Consumerism and waste products
- Environmental Protection Act, 1986
- Air (Prevention and Control of Pollution) Act, 1981
- Water (Prevention and control of Pollution) Act, 1974
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation
- Public awareness

(7 Lectures)

Unit-VII

Human Population and the Environment

- Population growth, variation among nations
- Population explosion – Family Welfare Programmes
- Environment and human health
- Human Rights
- Value Education
- HIV / AIDS
- Women and Child Welfare
- Role of Information Technology in Environment and Human Health
- Case Studies

(6 Lectures)

Unit-VIII

Field Work

- Visit to a local area to document environmental assets river/forest/grassland/hill/mountain
- Visit to a local polluted site – Urban / Rural / Industrial / Agricultural
- Study of common plants, insects, birds
- Study of simple ecosystems-pond, river, hill slopes, etc

(Field work equal to 5 lecture hours)

References:

1. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
2. Down to Earth, Centre for Science and Environment, New Delhi.
3. Heywood, V.H. & Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge House, Delhi.
4. Joseph, K. & Nagendran, R. 2004. Essentials of Environmental Studies, Pearson Education (Singapore) Pte. Ltd., Delhi.
5. Kaushik, A. & Kaushik, C.P. 2004. Perspective in Environmental Studies, New Age International (P) Ltd, New Delhi.
6. Rajagopalan, R. 2011. Environmental Studies from Crisis to Cure. Oxford University Press, New Delhi.
7. Sharma, J. P., Sharma. N.K. & Yadav, N.S. 2005. Comprehensive Environmental Studies, Laxmi Publications, New Delhi.
8. Sharma, P. D. 2009. Ecology and Environment, Rastogi Publications, Meerut.
9. State of India's Environment 2018 by Centre for Sciences and Environment, New Delhi
10. Subramanian, V. 2002. A Text Book in Environmental Sciences, Narosa Publishing House, New Delhi.

DCL-741:COST ACCOUNTING

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

Introduction to Cost Accounting: Meaning, nature, scope. Distinction between Cost & Financial Accounting,

Cost Concepts– Elements of Cost , and Cost Classification,

Cost Sheet- Meaning, Features and Preparation of Cost Sheet.

SECTION-B

Materials- Purchase & Storage. Control & Pricing. Issue & Evaluation.

Labour – Meaning, Components of Labour Cost, Accounting and Control of idle time and Overtime Costs, Methods of Wage Payment and Incentive Plans.

Overheads – Classifications, Apportionment and Absorption of Overheads, Calculations of factory overhead rates- machine hour rate and labour hour rate.

SECTION-C

Methods of Costing – Unit Costing, Job, Batch, Contract, Process.

Budgetary Control: Budgeting process, kinds of budgets, preparation of fixed and flexible budgets

SECTION-D

Introduction to-Activity Based Costing, Target Costing.

Marginal Costing: Concept of marginal cost; Marginal costing Versus Absorption costing. Cost –volume profit analysis. Practical applications of Marginal Costing..

Standard costing: Standard costing as a control technique. Variance analysis-meaning and importance .Calculation of material and labour variances.

B. COM (HONS.) (SEM ESTER-IV)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

Suggested readings:

1. Lall. B.M., and I,C Jain, “Cost Accounting: Principles and Practice”, 1st edition (2010), Prentice Hall, Delhi
2. Khan, M .Y. and Jain P.K., “Cost accounting”, 1st edition (2003), Tata McGraw Hill
Jawahar Lal and Srivastatva “Cost Accounting”, 4th edition (2008), Tata McGraw Hill
Publishing Co., New Delhi
3. Horngren, C. T.; Datar, S.M.; Foster, G.M.; Rajan, M.V. and Ittner, C.D. “Cost
Accounting”, 13th edition (2009), Pearson , Delhi
4. Drury, Colin, “Management and cost accounting,” 6th edition (2004), Thomson Learning
5. Saxena and Vashist, “ Cost Accounting”, Sultan Chand and Sons.
6. Latest Editions of the books must be referred to.

DCL-742: FUNDAMENTALS OF INVESTMENT MANAGEMENT

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

The Investment Environment: The investment decision process, Types of Investments- Commodities, Real Estate and Financial Assets, The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information.

Return and risk: Concept, Calculation, Trade off between return and risk, Impact of taxes and inflation on return.

SECTION-B

Fixed Income Securities: Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks, default risk and credit rating.

SECTION-C

Approaches to Equity Analysis: Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis. Valuation of Equity Shares using various models.

SECTION-D

Portfolio Analysis and Financial Derivatives: Portfolio and Diversification, Portfolio Risk and Return, Mutual Funds, Introduction to Financial Derivatives-Forwards, Futures & Options, Financial Derivatives Markets in India.

Final Examination: Three hours

Suggested Readings:

1. Hirt, Geoffrey, and S. Coautor Block. *Fundamentals of investment management*. IRWIN.
2. Reilly & Brown. *Investment Analysis & Portfolio Management*. Cengage.
3. Chandra, Prasanna. *Investment Analysis & Portfolio Management*. McGraw Hill Education
4. Jordan, Bradford. *Fundamentals of investments*. McGraw-Hill Higher Education.

DCL-743: INSURANCE & RISK MANAGEMENT

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction. Disaster Risk Management, Risk Retention and Transfer.

SECTION-B

Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment. Endowment

SECTION-C

Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximit cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract, Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.

SECTION-D

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999.

Suggested Readings:

1. George, E. Rejda, *Principles of Risk Management and Insurance*, Pearson Education.
2. Dorfman, Marks S., *Introduction to Risk Management and Insurance*, Pearson
3. All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India
4. Gupta. P.K, *Insurance and Risk Management*, Himalaya Publishing House.
5. Mishra, M. N., *Principles and Practices of Insurance*, S. Chand and Sons.
6. Dinsdale, W.A., *Elements of Insurance*, Pitaman.
7. Black, K. and H.D. Skipper, *Life and Health insurance*, Pearson Education
8. Crane, F., *Insurance Principles and Practices*, John Wiley and Sons, New York.
9. Vaughan, E. J. and T. Vaughan, *Fundamentals of Risk and Insurance*, Wiley & Sons
10. Hansell, D.S., *Elements of Insurance*, Macdonald& Evans Ltd.

Note: Latest edition of text book may be used.

B. COM (HONS.) (SEM ESTER-IV)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-744: MARKETING MANAGEMENT

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION–A

- **Introduction to Marketing:** Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix.
- **Marketing Environment:** Consumer Needs & Wants; Macro Environment – Demographic Environment, Socio Cultural Environment, Economic Environment, Technological Environment, Political & Legal Environment, Natural Environment; Micro Environment.
- **Consumer Buying Behavior:** Consumer Buying – Economic Perspective, Passive Environment, Emotional Environment, Cognitive Environment; Types of Decisions; Consumer Buying Process; Factors Influencing Consumer behavior – Cultural Factors, Social Factors, Personal Factors, Psychological Factors.
- **Market Segmentation:** Meaning and concept of market segmentation; Need for segmentation; Bases for segmenting consumer markets; Bases for segmenting industrial markets.

SECTION–B

- **Differentiation & Positioning:** Concept of Differentiation; Three Sides of Positioning; Process of Positioning; Positioning Strategies; Repositioning
- **Product Decisions:** Concept; Product Levels; Product Categories – Goods, Services and Experiences, Convenience, Shopping and Specialty Goods, Industrial and Consumer Goods; Product Mix – Width, Length, Depth, Consistency; Product Evaluation; Packaging and labeling.
- **Product Development and Product Life Cycle:** New Product Development Process; Product life cycle – concept and strategic implications.

SECTION–C

- **Pricing Decisions:** Four C's of Pricing – Company Objectives, Company Cost Considerations, Consumer Considerations, Competitor Reactions; Pricing Methods – Cost-Oriented Pricing Approach, Demand and Perceived Value-Oriented Pricing, Competition-Oriented Pricing; Pricing Strategy – Price Penetration and Skimming.
- **Place Decision:** Channels of Distribution – Concept and Functions; Channel Levels – Factors Affecting Channel Levels; Distribution Intensity; Channel Management – Channel Member Selection, Member Motivation, Channel Member Evaluation, Channel Conflict.
- **Promotion Decisions:** Communication Model; Promotion Objectives; Promotion Mix – Advertising, Personal Selling, Sales Promotion, Publicity, Public Relations; Promotion Strategy – Pull Vs. Push.

SECTION-D

- **New Developments in Marketing:** Sustainable Marketing – Evolution, Meaning, Sustainable Consumer Behavior, Sustainable Marketing Mix, Gains from Sustainable Marketing; Green Marketing – Need and Concept; Green Marketing Mix, Opportunities Offered by Green Marketing; Challenges of Green Marketing; Social Marketing – Type of Social Changes, Social Marketing Mix, Social Change Strategies, Social Marketing Challenges; Relationship Marketing - Relationship Marketing Dimensions, Relationship Ladder, Relationship Customers, Relationship Marketing Principles, Relationship Building Strategies; Ethical Issues in Marketing.
- **Services Marketing:** Concept; Characteristics of Services; Services Marketing Mix; Marketing Challenges.
- **Retail Marketing:** Importance of Retail; Types of Retail; Retail Product; Features of Retailing

Suggested Readings:

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileshwar Jha, Marketing Management A South Asian Perspective, Pearson Education.
2. Paul Baines, Chris Fill and Kelly Page, Marketing Asian Edition, Oxford University Press.
3. Harsh V. Verma and Ekta Duggal, Marketing, Oxford Higher Education.
4. Rajan Saxena: Marketing Management, Tata McGraw Hill.
5. Arun Kumar and N Meenakshi, Marketing management, Vikas Publishing House.

B. COM (HONS.) (SEM ESTER-IV)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-745: GOODS AND SERVICES TAX (GST)

Credits:4-0-0

Total Marks: 100

Mid Semester Marks: 20

End Semester Marks: 80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A

GST Act 2017: Overview, Constitutional aspects, Implementation, Liability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection. Exemption from GST: Introduction, Composition Scheme and remission of Tax.

Registration: Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.

SECTION-B

Supply: Concept, including composite supply, mixed supply, interstate supply, intra-state supply, supply in territorial waters, place and time of supply.

Input Tax Credit: Introduction, Tax Invoice Credit & Debit notes.

SECTION-C

Tax Invoice Credit & Debit notes, e-way bill.

Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS & TCS. Reverse charge.

Returns: GSTR3B, GSTR-Tran 1, GSTR1, GSTR2, GSTR3

SECTION-D

GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

Final Examination: Three hours

Suggested Readings:

1. Taxmann: Taxmann's GST Manual 2017. Taxman, Publications (P) Ltd.
2. Datey V.S., Taxmann's GST Ready Reckoner Taxman, Publications (P) Ltd.
3. Gupta S.S., GST-How to meet your obligations 2017. Taxman, Publications (P) Ltd.
4. www.cbec.gov.in

B. COM (HONS.) (SEM ESTER-IV)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

DCL-746: SEMINAR

Credits:2-0-0