

**Ordinances  
and  
Outlines of Tests,  
Syllabi and Courses of Reading  
For  
B.Com. Part-I  
(Semester I & II)**

(2017-18, 2018-2019 & 2019-2020 Session)

## ftfdnkoEhnK bJh Io{oh jdkfJsk

- 1 fJe nekdfwe ;kb s' tX/o/ ;w/A d/ ;zrfms fe;/ e'o; ftu, id'A e'Jh ftfdnkoEh dkyabk b?D T[gozs gqhfynk fdzdk j? sK T; ;w/A gqufbs nfXnkd;/a nekdfwe ;kb d/ d"okB iK nzs ftu j'Jh gqhfynk bJh bkr{ ;wM/ ikDr/ go :{Bhtof;Nh nfXnkd;/aK nXhB nfijh e'Jh ;aos\$pzd;a BjhA fe ;zrfms e'o; ftu dkyb/ T[gozs :{Bhtof;Nh tb' ;zpzXs nfXnkd;/aK ftu e'Jh sowhw BjhA ehsh ik ;edh. b'V nB[;ko, ;'X/ j'J/ nfXnkd/P Bt/A iK g[okD/ jo fe;w d/ ftfdnkoEhnK s/ fJe ;wkB bkr{ j'Dr/.
- 2 e'Jh th ftfdnkoEh fJe' e?bzvo to/Q ftu j'D tkb/ d' w[Zy (Major) fJwfsjkBk ftu BjhA p?m ;edk.
- 3 i/ e'Jh ftfdnkoEh fJe' ;?;aB ftu d' fJwfsjkBK (Major and Minor) bJh gqhfynk dkyabk cakow\$cah; Godk j? sK v/N^;ahN ftu fwshNk d/ fe;/ Neok dh ;{os ftu T[j e/tb fJe jh fJwfsjkB ftu p?m ;e/rk. nfijh jkbs ftu T[; dk e'Jh ekB{zBh jZe BjhA fe T[j fJe' jh ;w/A d' fJwfsjkB d/ ;e/. fJ; ;{os ftu d{;oh gqhfynk bJh iwQk eotkJh cah; tkg; BjhA ehsh ikt/rh.
- 4 fiZE/ :{Bhtof;Nh d/ nkgD/ ekoDK eoe/ ftfdnkoEh dk Bshik b/N x'f;as j[zdk j?, T[ZE/ g[Bo^w[bKeD d/ e;/K B{z SZv e/ nrb/ fJwfsjkB bJh ckow\$cah; d/D fjZs ftfdnkoEh B{z Bshik ekov s/ nzfes fwsh s'A 15 fdB dk ;wK fpBk b/N cah; s' fdZsk ikt/rk. T[gozs f;afvT{b nB[;ko pDdh b/N cah; ukoi ehsh ikt/rh. ftfdnkoEh d/ nkgD/ ekoDK eoe/ b/N x'f;as BshfinK ftu fe;/ th wzst bJh fpBK b/N cah; s'A e'Jh ;wK BjhA fdZsk ikt/rk go nfij/ e;/K ftu g[Bo^w[bkeD dh fJikIs BjhA j't/rh.
- 5 e'Jh ftfdnkoEh fe;/ gqhfynk bJh e/tb gqhfynk dkyabk cakow\$cah; d/D\$iwQK eotkT[D Bkb jh gqhfynk\$nrhb gqhfynk ftu p?mD dk jZedko BjhA j't/rk.
- 6 fiBQK ftfdnkoEhnK B/ j/mbh gqhfynk gzikp ;e{b n?ia{e;/aB p'ov\$gzikph :{Bhtof;Nh s'A fJbtk fe;/ j'o p'ov\$:{Bhtof;Nh s'A gk; ehsh j't/, T[BQK B{z nkgD/ n;bh gqwkD gZso, ft;fsqs nze^fpT{ok^ekov, fvroh ns/ wkJhrq;/aB ;oNhfce/N nkfd gqhfynk dkyabk cakow d/ Bkb d/D/ j'Dr/, fiBQK d/ nkXko s/ T[BQK B/ gqhfynk d/Dh j?/. nfijk Bk eoB s/ T[BQK dh gqhfynk bJh gksosk oZd eo fdZsh ikt/rh.go i/eo e'Jh ftfdnkoEh

wkJhrq;/aB ;oNhfce/N ;w/A f;o BjhA G/idk sK T[j 1000\$^ o[gJ/ (iK T[; ;w/A i' th bkr{ j't/) i[owkBk cah; Bkb G/I ;edk j?.

7 i/eo gqhfynk dkyabk cakow ftu e'Jh so[ZNh gkJh rJh, fit/A ftfdnkoEh d/ j;skyao iK gqhfynk dkyabk cakow s;dhe eoB tkb/ nfXekoh d// j;skyao, nj[dk s/ w'jo dk Bk j'Dk, ofi;Nq;/aB Bzpo, gfjb/ fJwfsjkBK d/ o'b Bzpo, gqhfynk e/Ado d/ fJzdoki dk Bk j'Dk, n;bh nze^fpT{ok^ekov iK fvroh dk BK d/DK, iK gqhfynk cah;\$b/N cah; xZN iwQK eotkJh j'Dh nkfd, sK nfijhK so[ZNhnK d{o eotkT[D fjZs ftfdnkoEh tZb'A dcaso B{z b'VhAd/ d;skt/ia g/;a eoB ;w/A 200\$^ o[gJ/ ( iK ;w/A s/ i' th bkr{ j't/) dh so[ZNh cah; tZyoh iwQK eotkT[Dh j't/rh sK jh T[j soZ[Nh gqhfynk dkyabk cakow ftu'A d{o ehsh ikt/rh.ftfdnkoEh fJj so[ZNhnK gqhfynk bJh dkyabk cakow\$ cah; gqkgsh dh nzfsw fwsh s'A gfjbK^gfjbK b'VhAd/ d;skt/iK dh g{osh eod/ j'J/ T[go do;kJh soZ[Nh cah; Bkb d{o eotk ;ed/ jB. nzfsw fwsh s'A pknd, ft;a;/a jkbks ftu, so[ZNh d{o eotkT[D dh cah; uhca e'^nkovhB/No gqhfynktK tZb'A w"e/ s/ bJ/ ca?;b/ nB[;ko tZyo/ s"o s/ fBoXkfos ehsh ikt/rh.

8 ftfdnkoEh g{oh ch; p?Ae vokcN okjha G/i/. p?Ae vokcN ofi;Noko, gzikph :{Bhtof;Nh, gfNnkbk d/ Bkw j't/ iK cah; :{Bhtof;Nh yaikBuh, gzikph :{Bhtof;Nh, gfNnkbk e'b ekTA{No s/ th iwQK eotkJh ik ;edh j?.

9 gqhfynk dkyabk ckow GoB s'a gfjbK ftfdnkoEh fJj iao{o iKu bt/ fe ubzs gkm^eqw (f;b/p;) eh j?< gqhfynk Bkb ;zpzfXs Bt/A fB:w eh jB< fJj fB:w w[yh, gpbhe;/aB fpT{o', gzikph :{Bhtof;Nh, gfNnkbk gk;' fB;afus ndkfJrh d[nkok jk;b ehs/ ik ;ed/ jB.

10 ;kbbk gqhfynk ;w/A g{o/ ftf;anK dh gqhfynk d/D T[gozs oh^ngghno nkT[D bJh fBoXkfos gfjb/ w"e/ bJh T[;/ ;kb dh ;kbbk gqhfynk dk f;b/p; bkr{ j't/rk. go oh^ngghno d// d{o/ w"e/ bJh nrbh ;kbbk gqhfynk dk ukb{ **(Current)** f;b/p; bkr{ j't/rk, c/bQ, fJzgo{tw?AN, ft;a;/a w"ek nkfd e;/K ftu th T[;/ ;kb dk ukb{ **(Current)** f;b/p; bkr{ j't/rk.

11 o?r{bo, gqkJht/N iK gZso^ftjko f;Zfynk ftGkr okjha gqhfynk d/D tkb/ ;ko/ ftfdnkoEh nkgDhnK 5%4 ;?ANhwhNo ;kJhia dhnK fpBk r'rbia s' fJe' B?r/fNt s'A fsnko ehshnK BthBsw c'N'nk gqhfynk dkyabk cakow ftu fB;afus EK s/ fugekT[D. fJBQK c'N'nK s/ ftfdnkoEh nkgD/ j;skyao eo/rk s/ fgsk dk BK, gqhfynk ns/ gqhfynk e/Ado dk Bk fby/rk.

;ik:kcask iK b/N ekfbi ftfdnkoEhnK d/ e/; ftu fJjBk c'N'nK s/ T[jh  
nfXekoh j;skyo eo/rk fi; B/ gqhfynk dkyabk cakow s;dhe ehsk j't/.

12 o'b Bzpo ikoh j'D d/ pkti{d th gksosk pko/ ojh e'Jh so[ZNh B'fN; ftu  
nkT[D s/ gqhfynk bJh gksosk ns/ gqhfynk dkybk cakow fe;/ th ;w/A oZd  
ehsk iK ;edk j?/. nfij/ e;/K ftu fiazw/tkoh ftfdnkoEh dh nkgDh  
j't/rh.

13 gqhfynk e/Ado pdbD bJh fBoXkos ckow s/ fdZsh rJh jo soQK Bkb w[ezwb  
noiah s/ jh r"o ehsh ikt/rh. fBoXkos fpB?^ckow, d' s;dhe^P[dk c'N'nK  
ns/ 1,000\$^ o[gJ/ (iK ;w/A s/ i' th bkr{ j't/) dh cah;; i' ofi;Noko,  
gzikph :{Bhtof;Nh, gfNnkbk d/ Bkw p?Ae vokcN okjhA iK :{Bhtof;Nh  
yaikBuh e'b iwQK eotkJh rJh j't/, dh o;hd ;fjs fvgNh ofi;Noko  
(gqhfynktK), gzikph :{Bhtof;Nh, gfNnkbk B{z ofi;Nov vke okjh G/fink  
ikt/. gqhfynk e/Ado pdbD bJh fpB?^gZso gqhfynk bJh cakow\$cah; gqkgsh  
dh nzfsw fwsh s'A gfjBk^gfjBk dcaso ftu g[ZiDk ukjhdk j?. uhca e'^  
nkovhB/No gqhfynktK s'A gqhfynk e/Ado pdbD dh gqtkBrh dh fuZmh fwB  
s'A fpBK fe;/ ftfdnkoEh dk gqhfynk^e/Ado fJe EK s'A d{ih EK pdbD dh  
gqfefonK gZeh BjhA wzBh ikt/rh. i/ e'Jh ftfdnkoEh :{Bhtof;Nh tZb'A  
nbkN ehs/ gqhfynk e/Ado dh pikJ/ fe;/ j'o gqhfynk e/Ado ftu fJwfsjkB  
fdzdk j? sK T[; dhnK T[Zso^ ekghnK oZd do fdZshnK ikDrhnK. gqhfynk  
e/Ado pdbD bJh p/Bsh T[Zs/ e/tb fJBQK ;{osK ftu jh ftuko ehsk  
ikt/rkL ftfdnkoEh dh B"eoh ftu spkdbk, wksk fgsk iK rkovhNB dk  
spkdbk, ftfdnkoEh dh fpwkoh fi; bJh T[; B{z ;oekoh j;gskb s'A w?vheb  
;oNhfce/N iK B"eoh dk spkdbk^;oNhfce/N ;p{s ti'A d/Dk j't/rk.

gqkJht/N ftfdnkoEh B{z gqhfynk cakow s;dhe eokT[D dh b'V BjhA.

gqhfynktK d/ fe;/ wzst Bkb ;pzXs ftfdnkoEhnK tZb' G/i/ nX{o/ cakow  
fpBK fe;/ ;{uBk d/ oZd eo fdZs/ ikDr/. fJe tkoh Goh j'Jh cah; tkg;  
BjhA ehsh ikt/rh ns/ Bk jh fe;/ nrb/ fJwfsjkB bJh wzBh ikt/rh,  
p/;aZe ftfdnkoEh B/ ckow Bk th G/fink j't/ iK ftfdnkoEh fJwfsjkB d/D  
d/ :r Bk j't/ iK gfjBk G/i/ gqwkD gZsoK d/ nekdfwe foekov nB[;ko  
T[; B{z fJwfsjkB ftu p?mD dh wBkjh j't/. ftfdnkoEh tZb'A G[b/y/ ekoB  
fBoXkfos s'A finkdk cah;\$ia[owkBk cah; nkfd iwQK eotkT[D s/ tkX{  
iwQK eotkJh oew dh e'Jh n?vi;Nw?AN iK tkg;h BjhA j't/rh.

16 fijV/ ftfdnkoEh n?w aJ/ a dk fJwfsjkB gqkJht/N ftfdnkoEhnK Bkb  
;zpzXs nfXfB:wK nXhB d/Dk ukj[zdk jB, T[AjBk B{z nkgDk n;bh  
nze^fpT{ok^ekov tr?ok gqhfynk dkyabk ckow Bkb d/D/ j'Dr/ Gkt/A  
T[AjBK B/ j/mbk fJwfsjkB gzikph :{Bhtof;Nh s' jh feT[A Bk gk; ehsk  
j't/.

17 gqkJht/N ftfdnkoEhnK Bkb ;pzXs fB:wK nXhB n?w a J/ a dh gqhfynk d/D  
tkb/ fiBQK ftfdnkoEhnK dh j/mbh gqhfynk\$ ;pzXs ft;a/ d/ gqkgs ehs/  
nzeK dh gk; gqsh;assk b'VhAdh gk; gqsh;assk s'A xZN ofjD ekoB T[j

n?w aJ/ a Gkr^gfjBk bJh gZso^ftjko f;Zfynk ftGkr ftu dkyabk b? e/  
gqhfynt fdzd/ jB, T[BK B{z T[;/ ebk; d/ Gkr^d{ik dh gqhfynt th  
gZso^ftjko f;Zfynk ftGkr ftu dkyabk b? e/ d/Dh j't/rh, nfij/  
ftfdnkoEhnK B{z Gkr^d{ik dh gqhfynt gqkJht/N s"o s/ d/D dh nkfrnk  
BjhA j?.

18 n;b ftdne : 'rsk ;oNhfce/Nk s'A fpBK ftdnkoEh d[nkok fdZs/ j'o ;ko/  
n;b d;skt/ia i' gqhfynt bJh T[; dh gksosk gZeh eoB Bkb ;zpzfXs j'Ad,  
tkfg; Bjha ehs/ ikDr/. ftdnkoEhnK B{z fJj ukjhdk j? fe T[j T[BK  
gqwkD gZsoK dh Beb nkgD/ e'b oZyD. gqhfynt dkyabk cakow Bkb BZeh  
ehs/ n;b d;skt/iK d/ t/oftnK dk fJzdokia gqhfynt dkyabk cakow ftu  
fdZsh EK s/ io{o ehsk ikt/. nfijk Bk eoB dh ;{os ftu fe;/ d;skt/ia  
d/ r[zw j' ikD pko/ ftdnkoEh dk e'Jh dkntk Bjha ;[fDnk ikt/rk. i/  
ftfdnkoEh B{z T[; tZb'A gqhfynt bJh gksosk gZeh eoB fjZs dcaso B{z  
G/i/, ftdne : "rsk d/ n;b ;oNhfce/N ;pzfXs gqhfynt dk Bshik x'f;as  
j'D T[gozs fJe wjhB/ d/ nzdo^nzdo Bjha w[Vd/ sK Tpj s[ozs ofi;Nov  
vke okjhA dcaso B{z ;{fus eo'. fJ; fgZS"A :{Bhtof;Nh dcaso tb'A T[;  
dk e'Jh dkntk Bjha ;[fDnk ikt/rk.

19 fijV/ ftdnkoEh nkgDk gqhfynt dk dkyabk cakow fBZih s"o s/ g[ZS^frZS  
(Inquiry) ;akyk ftu iwAK eotkT[d/ jB sK T[j cakow d/D ;w/A o;hd iao{o  
b?D. nfijk Bk eoB dh ;a{os ftu T[jBK dk gqhfynt dkyabk cakow r[zw j'  
ikD pko/ e'Jh dkntk Bjha ;[fDnk ikt/rk.

20 ftdnkoEh ;g;aN o{g ftu dZ;' fe T[; d/ ft;a/\$gou/ ftubh nkg;aB fejVh  
j?.300\$^ o[gJ/ (iK ;w/A s/ I' th bkr{ j't/) dh so[ZNh cah; Bkb fpB?  
T[gozs gqtkBrh jkf;b eoe/, I' b'V gt/ sK ftdnkoEh nkgD/ gqhfynt  
dkyabk cakow ftu ft;a/\$gou/ dh nkg;aB pko/ gqhfynt bJh cakow\$cah;  
gqkgsh dh nzfsw fwsh s'A gfjBk^gfjBk pdb ;edk j?. T[; s'A pknd e'Jh  
ft;ak iK gou/ dh nkg;aB pdbD dh nkfrnk Bjha j't/rh. nzfsw fwsh s'  
pknd, ft;/a;a jkbks ftu, ft;ak iK gou/ dh nkg;aB pdbD dh cah; uhc  
e'^nkovhB/No gqhfyntK tZb'A w"e/ s/ bJ/ cA?;b/ nB[;ko tZyo/ s"o  
fBoXkfos ehsh ikt/rh. f;oc fpB?^gZso iK cah; iwQK eotkT[D Bkb jh  
ft;a/\$gou/ dh nkg;aB\$pdh gZeh Bjha wzBh ikt/rh.

21 gqkJht/N ftdnkoEh gqhfynt dkyabk ckow ftu fdZsh ;{uBk nB[;ko  
:{Bhtof;Nh nfXeko^y/so ftu nkT[Ad/ T[; ;afjo B{z nkgDk gqhfynt  
e/Ado pDkT[D, fiE/ T[j gqhfynt dkyabk cakow GoB t/b/ fgSb/ pkoK  
wjhfBnk s'a ofj oj/ j'D. i/eo :{Bhtof;Nh tZb'A T[; EK gqhfynt  
e/Ado Bjha pDkfJnk iKdk sK gqhfynt dkyabk cakow ftu ftdnkoEh tZb'a  
fdZsh ;{uBk nB[;ko fojkfJ;a d/ B/V/ dk e/Ado fdZsk ikt/rk.

22 i/ fe;/ ftdnkoEh dk Bshik o'fenk frnk j't/ sK T[; B{z g[Bo^w[bKeD  
eokT[D dk ekbi ftu dkyb/ bJh Bshi/ pko/ nkoih ;{uBkk fdZsh ikt/rh.  
fJ; soQK T[; B? Gkt/A g{oh gqhfynt gk; Bk ehsh j't/, T[j :{Bhtof;Nh  
fB:wK nB[;ko ;wA s/ T[j ;kohnK T[gukfoesktK g{ohnk eo ;edk j?, I'  
dkyab/ ns/ nrh gqhfynt bJh iao{oh jB. ;aos fJj j? fe T[j T[; wzst

bJh pkeh jo soak Bkb :{Bhtof;Nh nfXnkd/;aK nB[;ko : 'r j't/. i/ ftfdnkoEh j/mbh gqhfynk fB;afus ;w/A ftu gk; Bjha eodk sK Bshi/ pko/ T[go'es nkoiah ;{uBk nkgD/ nkg oZd ;wZMh ikt/rh.

23 fi; ft;a/ ftu ftfdnkoEh B/ T[u/oh ebk; dh gqhfynk gk; ehsh j'Jh j't/ iK T[; // ft;a/ ftu T[~u/oh ebk; d/ fe;/ fJe Gkr dh gqhfynk gk; ehsh j'Jh j't/ iK g/go d/ fojk j't/ iK fe;/ Gkr u'A oh^ngghno nkjh j'Jh j't/, nfijk ftfdnkoEh T[; / ft;a/ ftZu j/mbh ebk;a dh fJzgo{tw?AN dh gqhfynk Bjha d/ ;edk. go i/eo T[Zu/oh gk; gqhfynk\$oh^ngghno dh gqhfynk ns/ j/mbh ebk; dh fzJzgo{tw?AN dh gqhfynk dk ft;ak fJe' Bjha, fGzB j?, sK nfijh e'Jh pzfd;a Bjha j't/rh.

24 oh^ngghno ftfdnkoEhnK B{z nrb/ ;?;aB dh oh^ngghno gqhfynk bJh ns/ c/bQ ftfdnkoEhnK B{z nrbh ;kbbk gqhfynk bJh dkyabk cakow ns/ cah; fBoXkfos ;afvT{b nB[;ko ;w/A f;o GoBh j't/rh. nfij/ ftfdnkoEh g[Bo^w[bKeD bJh th ngbkjh eo ;ed/ jB go oh^ngghno ftfdnkoEhnK B{z g[Bo^w[bKeD eokT[D ekoD nB[g{oe\$;kbbk gqhfynk bJh fpBK i[owkB/ s'A gqhfynk dkyabk cakow ns/ cah; GoB dk bkG Bjha fdZsk ikt/rk. Id'a fe g[Bo^w[bKeD dk Bshik x'f;as j'D T[gozs fiBQK gohfynkoEhnK dh eg?f;Nh ca/b s'a oh^ngghno iK gk; pD iKdh j? T[j gqhfynkoEh g[Bo^w[bKeD dk Bshik fBebD dh fwsh s' 10 fdBK (;w/s S[ZNhnK) d/ nzdo^nzdo th nrbh gqhfynk bJh fpBK b/N cah; s'a nkgDk cakow\$cah; iwQAK eotk ;ed/ jB. T[; s'A pknd ubzs ;afvT{b nB[;ko b/N cah; bZr/rh.

25 gqhfynk e/Ado ftu fe;/ j'o ftfdnkoEh B{z nkgDh EK g/go d/D fjZs rbs sohe/ ngDkT[d/ j'J/ Bk fpmkfJnk ikt/. Beb eoB bJh ;jkh ;kwb fit/A fe w'pkfJb c'B, g/iao ns/ j'o fe;/ th soQK dh fJsokia : 'r t;s{ gqhfynk e/Ado ftu fbikD dh wBkjh j?. i/eo jdkfJsK fto[ZX fe;/ ftfdnkoEh s'A fJj ;kwb gqhfynk e/ado ftu gkfJnk iKdk j? sK e/Ado fBrokB\$T[vB^d;s/ tZb'A w'e/ s/ iaps eo fbnk ikt/rk ns/ Bkb jh ftfdnkoEh s/ nB[ fus ;kXbk dh tos'A dk e/; th pDkfJnk ikt/rk. i/eo e'Jh ftfdnkoEh fe;/ j'o ftfdnkoEh dh EK g/go fdzdk j? iK gouk jzb eoB bJh fe;/ ftfdnkoeh e'b'A e'Jh ;jkh ;kwb gkfJnk iKdk j? sK T[; fto[ZX th :{ a n?w a ;h a e/; pDkfJnk ikt/rk, fi; sfjs ftfdnkoEh B{z :{ an?w a;h a fB:wK nXhB gzi ;kb sZe fe;/ th :{Bhtof;Nh gqhfynk ftu p?mD s' tzfus ehsk ik ;edk j?.

26 All disputes arising from examination form or documents connected therewith are subject to the territorial jurisdiction of courts situated at Patiala only to the exclusion of all other Lower/session Courts in India.

27 ph aJ/ a (n?vh;aBb ft;a/) bJh fJ; :{Bhtof;Nh s'A fJbktk gzikp :{Bhtof;Nh, uzvhrVQ ns/ gzikp oki dhnK j'o :{Bhtof;Nh d/ rq?i{J/N; jh gqhfynk d/ ;eDr/. gzikp oki s'A pkjo dh fe;/ :{Bhtof;Nh s'A r?qi{J/;aB eoB tkb/ ftfdnkoEhnK B{z fJj gqhfynk d/D dh nkfrnk Bjha j't/rh. jo/e ftfdnkoEh B{z ubzs (Current) f;b/p; nB[;ko Gkr 1, 11ns/ 111,(fszB/ GkrK) dh gqhfynk d/Dh gt/rh/ g?qeNheb tkb/ ftf;anK dh gqhfynk d/D dh nkfrnk Bjha j't/rh/ phH J/H n?vh;aBb fJe ft;a/ dh

gqhfynk nB[g{oe gqhfynk d"okB ns/ d' ftf;anK dh gqhfynk ;kbbk  
gqhfynk d"okB bJh ikt/rh.

28 fiE/ g/go d/ 100 nze jB, T[; ftZu fJzNoBb n;?;w?AN 20 nzeK dh  
j't/rh. fJ; ftZu 02 n?~wHn?~;HNhH j'Dr/. fi; N?;N ftZu ftfdnkoEh tZX  
nze gqkgs eo/rk, T[; N?;N B{z ftukfonk ikt/rk ns/ fJ; d/ 10 nze  
j'Dr/. pkeh 10 nze ftfdnkoEhnK d/ jkIohnK d/ nkXko s/ fdZs/ ikDr/.  
fiE/ g/go d/ 50 nze jB, T[; ftZu fJzNoBb n;?;w?AN 10 nze dh j't/rh.

28 fJzgo{tw?AN d/ ftfdnkoEh bJhL

(T) fJzgo{tw?AN e/tb ;kbbk gqhfynktK d"okB ubzs (**Current**) f;b/p;  
nB[;ko jh ehsh ik ;edh j?. fJzgo{tw?AN bJh gqhfynk d/ tZy^tZy  
GkrK bJh fJe' cakow Gfonk ikt/. fiBQK GkrK dh fJzgo{tw?AN eoBh  
j?, b'V nB[;ko, T[BQK dh pDdh e[Zb cah; fJe' o;hd\$?Ae vokcN  
okjhA Goh ikt/. fJzgo{tw?AN bJh jo ebk;\$e'o; d/ jo/e Gkr bJh,  
fBoXkfos gqfynk cah; s' 50# tZX cah; Goh ikt/. fJzgo{tw?AN jo  
e'o; ftu d' ;kbK ftu d' uK; nXhB ehsh ik ;edh.

(n) fJzgo{tw?AN bJh fiBAK ebk;K\$e'o;K ftu ftt;Ek j?, T[BQK ftu fiZE/  
5 g/go jB T[BQK ftu'A e/tb 2 fET{oh g/go, gqfs Gkr, ns/ fiZE/ 5  
s'A tZX g/go jB T[BQK ftu' e/tb 3 fET{oh g/go, gqfs Gkr,  
fJzgo{tw?N ehsh ik ;edh j/. fe;/ th ebk;\$e'o; dh cakJhBb gqhfynk  
gk; eoB T[gozs Bkb brd/ 2 ;kbK ftu 2 w"fenK ftu fJzgo{tw?AN ehsh  
ik ;edh j?. fJ; ntXh T[gozs ftfdnkoeh B{z fJzgo{tw?AN dk e'Jh j'o  
w"ek BjhA fdZsk ikt/rk. gq?eNheb g/goK ftufJzgo{tw?AN Bjha ehsh  
ik ;edh.

(J) fi; ft;a/ ftu ftfdnkoEh B/ T[Zu/oh ebk; dh gqhfynk gk; ehsh j'Jh  
j't/ iK T[/ ft;a/ ftu T[Au/oh ebk; d/ fe;/ fJe Gkr dh gqhfynk  
gk; ehsh j'Jh j't/ iK g/go d/ fojk j't/ iK fe;/ Gkr u' oh^ngno  
dh gqhfynk ns/ j/mbh ebk; dh fJzgo{tw?AN dh gqhfynk dk ft;ak fJe'  
Bjh, fGzB j?, sK nfijh e'Jh pzfd;a Bjha j't/rh.

fJ; ;zpzXh fe;/ th soQK dh tX/o/ ikDekoh bJh g[ZS^frZS ns/  
;{uBk e/Ado (w/B r/N), gzikph :{Bhtof;Nh e?Ag; Bkb N?bhc'B Bz a  
0175^3046366,3046367 s/ ;zagoe ehsk ikt/. Bshi/ ;zpzXh ikDekoh  
bJh u?Ze eo' [www.universitypunjab.org](http://www.universitypunjab.org) :{Bhtof;Nh N?bhc'B n?e;u/Ai Bzpo  
0175^3046598, 99 a

**ezNo'bo  
gqhfynktK**

## ORDINANCES FOR BACHELOR OF COMMERCE

1. B.Com is an integrated course comprising three parts spread over three years. Each part will consist of two semesters. The course of study of B.Com shall be divided in six semesters and university examination will be held at the end of every semester in the months of December/January (for semester I,III &V) and April/May (for semester II, IV & VI) or as fixed by the Vice-Chancellor.
2. The examination in B.Com. Part-I shall be open to a student who produces the following certificates to the Principal of the college.
  - (i) of having passed at least +2 examination of Punjab School Education Board or any other examination recognized as equivalent thereto with at least :
    - (a) 40% marks in the aggregate in case of students who have passed 10+2 Commerce group.

OR
    - (b) 45% marks in the aggregate in case of students who have passed 10+2 in Humanities group with at least two out of Commerce/Accounts/Math/ Economics/Management papers.

OR
    - (c) 50% marks in the aggregate in case of students who have passed 10+2 but not covered under (a) and (b) above.

OR
    - (d) Students who opt for any of the vocational subjects in the B.Com. course should have passed with atleast 50% marks, 10+2 examination from Punjab School Education Board or any other examination recognized as equivalent thereto.
  - (ii) of having remained on the rolls of a college admitted to the privileges of the University for the academic year preceding the examinations.
  - (iii) Of having good character
3. A candidate must complete and pass the whole course of three years within a maximum of six years from the date of admission in B.Com first semester.
4. Semester examinations will be open to regular candidates who have been on the rolls of a college affiliated to this University and meet the attendance and other requirements as prescribed in the ordinances of the course.



5. Subject to fulfillment of requirement of House examinations, the attendance requirements and these ordinances, there will be no condition of passing papers for promotion from odd semester to even semester in an Academic Session.

To qualify for admission to 2<sup>nd</sup> year of the Course, the candidate must have passed 50% of total papers of the two semesters of the 1st year. Similarly, to qualify for admission to 3<sup>rd</sup> year of the course, the candidate should have passed 50% of total papers of four semesters of the earlier two years.

A candidate placed under reappear in any paper, will be allowed two chances to clear the reappear, which should be availed within consecutive two years/chances i.e. to pass in a paper the candidate will have a total of three chances, one as regular student and two as reappear candidate.

The examination of reappear papers of odd semester will be held with regular examination of the odd semester and reappear examination of even semester with the even semester. But if a candidate is placed under reappear in the last semester of the course, he will be provided chance to pass the reappear with the examination of the next semester, provided his reappear of lower semester does not go beyond next semester.

## **6. Attendance Requirements**

Every candidate will be required to attend a minimum of 75% lectures delivered to that class in each paper as well as 75% of the laboratory work, seminars etc, separately. Provided that a deficiency in attendances may be condoned for special reasons, as per the relevant ordinances on the subject.

7. To be eligible to appear in the semester examination a candidate must have obtained in the house examination at least 25% marks in each paper; 33% marks in the aggregate of all subjects of the semester. The Principal at his discretion may allow a special test to a candidate who could not appear in the House examination owing to unavoidable reasons or fails to secure the minimum marks as prescribed above.
8. **Late college students:** A candidate who has completed the prescribed course of instructions for a semester but has not appeared in the examination or having appeared, has failed in the examination, may appear as a late college student within the prescribed period.
9. **The pass and reappear students of B.Com Part-II and III** from any other recognized University shall be treated at par with the corresponding students of this University. But in case such a student is admitted in B.Com Part-II semester III or V in this University, he/she will be required to clear deficient papers, if any.
10. Applications for admission to the examination shall be made on the prescribed form attested by the competent authority as per University rules.
11. Amount of examination fee to be paid by a candidate for each semester shall be as fixed by the University from time to time.

12. The last date by which examination forms and fees must reach the Registrar shall be as follows.

Semester	Without late fee	With late fee of Rs. 800/-	With late fee of Rs.1200/-	With late fee of Rs.5000/-	With late fee of Rs. 10,000
Nov./Dec. (Odd)	Sept. 30	Oct.15	Oct. 21	Oct. 31	Nov. 10*
April/May(Even)	Feb. 28	March 15	March 21	March 31	April 15*

\* No Examination Form will be accepted after this date.

13. University medal will be awarded to a candidate who secures first position in the University on the basis of the marks of all the six semesters taken together. The general rules and conditions of the University for the award of medal/prizes etc. will be applicable in the award of University medal to the topper of this examination.

14. Viva Voce/ Practical examination shall be conducted by a Committee consisting of the following:

One external examiner

One internal examiner

15. All the question papers except Punjabi and English will be set both in English and Punjabi and candidates can answer the questions either in English or Punjabi or Hindi. The paper in Punjabi language will be set in Punjabi only and candidate will be required to answer in Punjabi only.

16. The minimum number of marks required to pass each semester examination will be 35% in each paper and 40% in the aggregate of the semester examination. Provided that in papers with practicals, the percentage shall be required separately in written and practical/lab work. The candidate shall also be entitled to grace marks as admissible under the general ordinance relating to the 'Award of Grace Marks'.

16 A. The Assessment in each semester of B. Com. course will be 30% internal and 70% external for each written paper. The result of the Internal Assessment shall be conveyed to the students/examination branch by the Head of the Department according to prescribed schedule.

**INTERNAL ASSESSMENT**

**Total Marks 30**

CLASS TEST

12 Marks

(Two tests in each semester out of which one best will be taken for internal assessment)

ASSIGNMENT

12 Marks

(Assignment shall be based upon Journals/ Magazines/ News Papers/Research work/Industrial visits)

CLASS PARTICIPATION/PERFORMANCE/SNAP TEST

6 Marks

Note: If a case comes to notice of Controller of Examinations where the marks awarded by the Teacher are on a very Higher/Lower side, the award will be got moderated by the following committee.

1. Dean of Faculty concerned
2. Controller of Examination
3. Principal/Head of the Department concerned.
4. If considered necessary a member can be appointed by the Vice-Chancellor on the recommendations of Dean of Faculty concerned

16 B. The students of B.Com. Course will have to pass papers on Drug Abuse: Problem, Management and Prevention in B.Com I (II nd Semester) and Environmental Studies in B.Com II (IV semester) as prescribed by the university. These papers are qualifying papers and marks obtained in these papers will not be added in the total marks obtained in the B.Com. degree.

17. The successful candidate shall be classified on the basis of aggregate marks secured in all the six semesters B.Com taken together as under:

75% or more with distinction.

60% or more in the first division.

50% or more but less than 60% in the second division.

Below 50% in the third division.

18. "A candidate who has passed B.Com examination from this University shall have one chance, within a period of two years, after passing the examination, to improve his Division in a maximum of 1/3 of total theory papers in all parts of Examinations and be awarded 1% of grace marks on the basis of given papers". Out of papers taken up, the candidate will be given benefit of increase in marks, where the marks have increased in Paper/Papers.

**SYLLABUS (2017-18, 2018-19 & 2019-20 Session)**

**B.COM. PART-I  
SCHEME OF STUDY**

**Semester-I**

<b>Semester Wise Papers</b>	<b>Marks</b>
BC-101: Punjabi	<b>50</b>
BC-101-A Punjabi Compulsory(Elementary Knowledge)-I ( Special Paper in lieu of Punjabi)	<b>50</b>
<b>BC -102: English(Communication Skills)</b>	<b>50</b>
<b>BC -103: Financial Accounting -I</b>	<b>100</b>
<b>BC -104: Business Laws - I</b>	<b>100</b>
<b>BC -105: Computer Applications in Business</b>	<b>100</b>
<b>BC -106: Principles of Economics - I</b>	<b>100</b>
<b>VOCATIONAL SUBJECTS:</b>	
STREAM - I Office Management & Secretarial Practice <b>BC -107:Typewriting &amp; Shorthand-I</b>	<b>100</b>
STREAM - II Tax Procedure and Practice <b>BC -108:Indian Tax System</b>	<b>100</b>
STREAM - III Principles and Practices of Insurance <b>BC -109:General Insurance</b>	<b>100</b>
STREAM - IV Computer Applications (Common for B.A./B.Sc. Part-I) <b>BC -110:Fundamental of IT</b> Lab. : Practical based on Paper <b>BC -110</b>	<b>80</b>  <b>20</b>

**Add on Courses:**

- |  |           |
|--|-----------|
| 1. Risk Management and Insurance<br>Paper-1 : Management of Risk and Insurance                     | 100 Marks |
| 2. Office Management and Secretarial Practice<br>Paper-1 Business Organisation and Office Practice | 100 Marks |
| 3. Computerised Accounting<br>Paper-1 Fundamentals of Computerised Accounting                      | 100 Marks |
| 4. Tax Practice and Procedure<br>Paper-1 Fundamentals of Taxation                                  | 100 Marks |

## Semester-II

Semester Wise Papers	Marks
<b>BC -201:</b> Punjabi	<b>50</b>
BC- 201-A Punjabi Compulsory(Elementary Knowledge)-II ( Special Paper in lieu of Punjabi	<b>50</b>
BC-202: English(Communication Skills)	<b>50</b>
BC -203: Financial Accounting-II	<b>100</b>
<b>BC -204:</b> Business Laws - II	<b>100</b>
<b>BC -205:</b> Business Mathematics	<b>100</b>
<b>BC -206:</b> Principles of Economics - II	<b>100</b>
<b>VOCATIONAL SUBJECTS:</b>	
STREAM - I Office Management & Secretarial Practice <b>BC -207:</b> Typewriting & Shorthand-II	<b>100</b>
STREAM - II Tax Procedure and Practice <b>BC -208:</b> Customs-Procedures and Practice.	<b>100</b>
STREAM - III Principles and Practices of Insurance <b>BC -209:</b> Life Insurance	<b>100</b>
STREAM - IV Computer Applications (Common for B.A./B.Sc. Part-I)	<b>60</b>
<b>BC -210:</b> Office Automation and Productivity Tools	<b>40</b>
Lab. : Practical based on Paper <b>BC -210</b>	<b>40</b>

### Qualifying Paper

Drug Abuse: Problem, Management And Prevention 100 Marks

### Add on Courses :

- |    |  |           |
|----|--|-----------|
| 1. | Risk Management and Insurance<br>Paper-II : Management of Risk and Insurance                     | 100 Marks |
| 2. | Office Management and Secretarial Practice<br>Paper-II Business Organisation and Office Practice | 100 Marks |
| 3. | Computerised Accounting<br>Paper-II Fundamentals of Computerised Accounting                      | 100 Marks |
| 4. | Tax Practice and Procedure<br>Paper-II Fundamentals of Taxation                                  | 100 Marks |

### Note:

- (i) The students studying in any of the vocational courses (except *Computer Application*) will be exempted from '*Principles of Economics*' Paper (**BC -106** and **BC -206** in Sem I & II respectively).
- (ii) The students studying in vocational course 'Computer Applications' will be exempted from the paper Computer Applications in business in sem- I and Business Mathematics in sem- II.
- (iii) The students studying in vocational paper " Principles and Practice of Insurance" will not be allowed to take the Add on Course/Paper "Risk Management and Insurance"
- (iv) The students studying in vocational paper "Computer Applications" will not be allowed to take the Add on Course Paper "Computerised Accounting".
- (v) The students studying in vocational paper "Office Management and Secretarial Practice" will not be allowed to take the Add on Course Paper "Office Management and Secretarial Practice."

Note : Evaluation on '*ON THE JOB TRAINING*' for vocational subjects will be as under

## **ON THE JOB TRAINING (FOR ALL B.A./B.SC/ B.COM. VOCATIONAL COURSES)**

Maximum Marks : 50

Pass Marks : 35%

The students who appear in B.A./B.Com-1 examination for vocational subject will take up 'On the job training' in summer vacations after the B.A./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.A./B.Com-II. Similarly B.A./B.Com-II students after B.A./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.A./B.Com-III. The following instructions are to be followed for the selection of organization where summer training is to be taken) and for the preparation of project report.

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

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

Note: Sole proprietor organisations and partnerships 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 organisation 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 should be based upon the work done by the candidate during training.

### **EVALUATION:**

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the Principal of the concerned College to the University (Practical Branch) for evaluation upto December 31st, failing which students will be placed in ii 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 instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

**B.COM. PART-I (Ist Semester)**  
**phH ekw Gkr gfj bk**  
**BC 101 - gzikph bkIwh**

Time allowed : 3 hrs

Period per week : 6

Pass Marks : 35%

Max. Marks :50

External Assessment :35

Internal Assessment: 15

**f;b/p; s/ gkm g[;seK**

Gkr<sup>TL</sup> **eEk ozr**, ;zgh tfonkw f;zx ;zX{ ns/ vkH pbd/t f;zx uhwk.

Gkr<sup>n</sup> L (1) fBpzX<sup>ou</sup>Bk L ;wkie, tksktoD ns /;fGnkuko ft;a/ Bkb ;pzXs.

(2) **ftnkeoDL**

(i) gzikph X[Bh<sup>ft</sup>T[As, ;to, ftnziB, T[ukoB nZR, T[ukoB ;EkB s/ T[ukoB ftXh

nB[;ko X[BhnK dk torheoD.

(ii) ;apd<sup>a</sup>/DhnK ns/ o{gKsoB Bkt, gVBkt, ft;a/aD, fefonk, fefonk ft;a/aD,

;zpzXe, : 'ie, gq;aB ;{ue ;apd.

Gkr J ^ Gkr ^T ns/ Gkr<sup>n</sup> d/ ftnkeoB tkb/ Gkr ftu'A ;zy/g T[ZsoK tkb/ gq;aB.

**nze<sup>tzv</sup> ns/ g/go ;?ZNo bJh jdkfJsK**

1. f;b/p; d/ ;ko/ GkrK ftu'A gq;aB gZ[S/ ikDr/.

2. g/go B{z fszB GkrK T, n ns/ J ftZu tzfvnk ikt/rk.

3. Gkr T ftu'A

(i) fe;/ ejkDh dk ft;ak<sup>t</sup>;s{;\$;ko\$b/yeK d/ : 'rdkB ik ejkDh ebk (fszB ftu'A fJZe) 05 nze

(ii) gkso ;zpzXh ikDekoh. (gzi ftu'A d')2%3&06 nze

4. Gkr n<sup>1</sup> fe;/ ft;a/ s/ fBpzX fbyD bJh fejk ikt/rk. (fszB ftu'A fJZe) 04 nze

n<sup>2</sup> d/ d'tK GkrK ftu'A fJe<sup>f</sup>Je gq;aB gZ[fSnk ikt/rk ns/ ftfdnkoEh B/ d'tkA ftu'A fJZe gq;aB eoBk j't/rk. 05 nze

5. Gkr<sup>J</sup> **eEk ozr** ns/ **ftnkeoB** tkb/ Gkr ftZu'A ;zy/g T[ZsoK tkb/ 15 (gkm g[;se eEk

ozr ftZu'A 7 ns/ ftnkeoB ftZu'A 8) gq;aB g[ZS/ ikDr/. ftfdnkoEh B/ ;ko/ gq;aBK d/

;zy/g T[Zso d/D/ j'Dr/. jo/e gq;aB d/ 1 nze j'Dr/.  
15%1& 15 nze

**;jKfJe gkm^;wZroh**

- 1H joehos f;zx, Gk;ak ftfrnkB ns/ gzikph Gk;ak, pkjoh gpfb;aoia, fdZbh, 1973H
- 2H pbd/t f;zx uhwk, gzikph Gk;ak ftfrnkB ns/ ftnkeoB (seBheh ;apdktbh dk ft;ak e';a), gzikph  
  :{Bhtof;Nh, gfNnkbbk, 2000H
- 3H p{Nk f;zx pokV, gzikph ftnkeoB L f;XKs s/ ftjko, u/sBk gqek;aB, b[fXnkDk, 2008H
- 4H gq/w gqek;a f;zx, f;XKse Gk;ak ftfrnkB, wdkB gpfb;aoia, gfNnkbbk, 2002H
- 5H gq/w gqek;a f;zx, gzikph Gk;ak dk ;q's s/ pDso, gzikph :{Bhtof;Nh, gfNnkbbk, 1996H
- 6H gq/w gqek;a f;zx, o{g ftfrnkB, wdkB gpfb;aoia, gfNnkbbk, 2002H
- 7H i'frzdo f;zx g[nko ns/ j'o, gzikph Gk;ak dk ftnkeoB, (... ns/ ...), gzikph Gk;ak nekdwH, ibzXo.
- 8H ;[yftzdo f;zx ;zxx, gzikph Gk;ak ftfrnkB, gzikph Gk;ak nekdwH, ibzXo, 1999H
- 9. y'i gfsqek (rbg ftP/P nze), gzikph :{Bhtof;Nh, gfNnkbbkH
- 10H vkH pbd/t f;zx Xkbhtkb, gzikph ejkDh dk fJfsjk;, gzikph nekdwH, fdZbhH



**B.COM. PART-I (Ist Semester)**

**BC 101-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

**Gkr^T (1)H r[ow[yh toDwkbk s/ b/yD^gqpzX**

(T) nZyo f;ZfynkL soshptko s/ G[bkt/A nZyo.

(n) nZyo pDsoL nZyo o{g s/ b/yD d/ fB:w.

5 nze

**(2)H r[ow[yh nZyo s/ gzikph X[BhnK dk gqpzX**

(T) ;to s/ ftnziBL torheoB d/ f;XKs s/ T[ukoB.

(n) ;to ;{ue nZyoK s/ X[BhnK dh gSkD s/ tos'A.

(J) ftnziB ;{ue nZyoK s/ X[BhnK dh gSkD s/ tos'A.

(;) brK^wksoK dh gSkD s/ tos'A.

(j) brkyoK dh gSkD.

5 nze

**Gkr^ n (1)H fbgh d/ nZyoK dh tos'A d/ fB:w**

(T) g{o/ s/ nZX/ nZyoK dh gSkD s/ tos'A.

(n) ;to ;{ue nZyoK dh gSkD s/ tos'A.

(J) ;to tkjeK dh gSkD s/ tos'A.

(;) wksok s/ ;to tkjeK dh ;KMh tos'A.

(j) wksok dh ftnziB ;{ueK Bkb tos'A.

5 nze

**(2)H gzikph Ppdktbh Bkb ikD gSkD**

(T) frDsh

(n) j|s/ d/ fdB

(J) wjhfbnK d/ BK

(;) ozrK d/ BK

(j) cbK^;pIhnK d/ BK

(e) gP{^SgzShnK d/ BK

(y) gzikph foPsk^Bksk gqpzX dh Ppdktbh

(r) xo/b{ t;sK dh Ppdktbh

5 nze

**Gkr^J ;ko/ f;b/p; s/ nkXkos nkpi?efNt NkJhg gqPB.**

30x1/2=15 nze

**nze tzv s/ g/go ;?ZNo bJh jdkfJsK**

1H ftfdnkoEh gfjhb tko r[ow[yh fbgh f;Zy oj/ jB. j' ;edk j?  
ftfdnkoEh gzikph GkPk s'A nBikD j'D.

;' gqPBK dk gZXo ftfdnkoEhnK dh ;hwk B{z fXnkB ftZu oZy e/ fBPus  
ehsk ikt/.

2H ;ko/ GkrK ftZu'A gqPB g[ZS/ ikD.

3H ;ob s/ ;gPN gqPB g[ZS/ ikD.

4H toDkswe gqPB Bk g[ZS/ ikD.

5H ftfdnkoEh B{z fbgh dk p'X eotkT[D bJh X[BhnK, fbgh fuzBQK dh gSkD  
ns/ tos'A ;pzXh ;zy/g gqPB

g[ZS/ ikD. b'V nB[;ko ftfdnkoEhnK B{z S'N iK u'D d/Dh bkIwh j?.

6H gzikph Ppdktbh d/ ;ko/ GkrK ftZu'A gqPB g[ZS/ ikD. b'V nB[;ko u'D ns/ S'N fdZsh ikt/.

**;j kfJe gkm ;wZroh**

1H ;fsBkw f;zx ;zX{, nkU gzikph f;yhJ/, gpbhe/PB fpT{o', gzikph :{Bhtof;Nh, gfNnkbk, 2009H (fjzdh s'A gzikph f;ZyD bJh)

2H ;fsBkw f;zx ;zX{, r[ow[yh f;Zy', gpbhe/PB fpT{o', gzikph :{Bhtof;Nh, gfNnkbk, 2011H (nzro/Ih s'A gzikph f;yD bJh)

3H ;hsk okw pkjoh, gzikph f;yhJ/, gpbhe/PB fpT{o', gzikph :{Bhtof;Nh, gfNnkbk, 2002 (fjzdh)

4H okiftzdo f;zx, gzikph frnkB ;hHvhH (ezfgT{No n?gbhe/PB N{^boB n?Av Nhu gzikph), gpbhe/PB fpT{o', gzikph :{Bhtof;Nh, gfNnkbk 2011H

5H Hardev Bahri, Teach Yourself Punjabi, Publication Bureau, Punjabi University, Patiala, 2011.

6. Henry A. Gleason and Harjeet Singh Gill, A Start in Punjabi, Publication Bureau, Punjabi University, Patiala, 1997.

7. Ujjal Singh Bahri and Paramjit Singh Walia, Introductory Punjabi, Publication Bureau, Punjabi University, Patiala, 2003.

(2017-18, 2018-2019 & 2019-2020)

**B.COM. PART-I (Ist Semester)**

**BC 102: ENGLISH (COMMUNICATION SKILLS)**

Time allowed : 3 hours

Max Marks : 50

Periods per week : 6

External assessment :35

Pass Marks : 35%

Internal Assessment: 15

**COURSE CONTENT AND TESTING**

Text Prescribed (Literary):

*Contemporary English Prose (OUP) edited by K.P.K. Menon*

The following Stories/essay are not to be studied;

- (i) Uncle Podger Hangs a Picture
- (ii) Sweets
- (iii) Lectures
- (iv) The Position of Women in Ancient India
- (v) Self Portrait

Testing:

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

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

(c) Comprehension of a prose passage of about 150 words from the prescribed text in the following way:

(i) Three questions to test the comprehension of the passage.

(ii) Meaning of two words/phrases italicized in the passage and use thereof in illustrative sentences. 4+4+2 = 10 Marks

Q2. Business Letters

The students may be asked to write a letter of the following types with an internal alternative:

- (a) Placing an order
- (b) Cancelling an order
- (c) Complaints
- (d) Reply to Complaints
- (e) Asking for quotations
- (f) Status enquiry letter
- (g) Favourable/unfavourable reply to status enquiry
- (h) Seeking dealership of a particular product etc. 5 Marks

Q 3. Preparing Advertisement Copies of the following types:

- (a) Classified Advertisements
- (b) Display/Advertisement for your products and services.

The students should be asked to attempt one of the given two advertisements 4 Marks

Q 4. Resume Writing

The nature of the job should be specified so as to enable the students to prepare their resume accordingly. 4 Marks

Q5. Grammer and Vocabulary

- (a) Idioms and Phrases (Meaning and Usage)
- (b) Synonyms and Antonyms
- (c) Expanding abbreviations and acronyms pertaining to Commerce, Business, Economics.

The students should be asked to attempt four of the given six from part(a) and eight out of the given ten from part (b) and part (c) each. 4+4+4 =12 Marks

**B.COM. PART-I (Ist Semester)**

**BC 103: FINANCIAL 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 numericals) from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT-I**

Accounting: Meaning, Scope and Importance, Branches of Accounting, Accounting Concepts and Conventions, Double Entry System, Preparation of Journal, Subsidiary Books including Cash Book, Ledger, Trial Balance, Preparation of Final Accounts of Sole Traders and Partnership Firms. Bank Reconciliation Statement.

**UNIT-II**

Distinction between Capital and Revenue items, Depreciation Methods and Accounting including AS-6.

Accounts relating to Partnership: Admission, Retirement and Death of a Partner, Dissolution of Partnership, Amalgamation of Firms, Sale of Firm to a Company, Gradual Realisation of Assets and Piece Meal Distribution.

**Note: Assignments must be based on case studies/actual practices related to various topics.**

**Books Recommended**

- |                             |                       |
|-----------------------------|-----------------------|
| 1. M.C.Shukla & T.S. Grewal | : Advanced Accounts   |
| 2. R.L. Gupta               | : Advanced Accounts   |
| 3. S.N. Maheswari           | : Advanced Accounting |
| 4. V.P. Sharma & Others     | : Advanced Accounting |
| 5. A.K. Dhir                | : Advanced Accounting |

(2017-18, 2018-2019 & 2019-2020)

## **B.COM. PART-I (Ist Semester)**

### **BC 104: BUSINESS LAWS - 1**

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**

**LAW OF CONTRACT (1872):** Nature of contract, Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; legality of object; Agreements declared void; Performance of Contract; Discharge of contract, Remedies for breach of contract. Special Contracts: Indemnity; Guarantee; Bailment and Pledge; Agency

#### **UNIT - II**

**SALES OF GOODS ACT (1930):** Formation of contracts of sale; Goods and their classification, price; conditions, and warranties; Transfer of Property in Goods; Performance of the Contract of Sales; Unpaid Seller and his Rights, Sale by Auction; Hire Purchase Agreement.

Partnership Act (1932): Nature and characteristics, Registration of Partnership firms, Types, Rights, Duties and Implied Authority. Mode of Dissolution. The Limited Liability Partnership Act (2008): Salient features, LLP Agreement, Incorporation by Registration.

#### **BOOKS RECOMMENDED**

1. Singh, Avtar : *The Principles of Mercantile Law*
2. Kuchhal M.C. : *Business Law*
3. Kapoor, N.D. : *Business Laws*
4. Chandra, P.R. : *Business Law, Galgotia, New Delhi.*
5. Sharma, V.K. : *Business Law*

**B.COM. PART-I (Ist Semester)**

**BC 105 : COMPUTER APPLICATIONS IN BUSINESS**

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 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: Introduction, Functions and Classification of Computer, Overview of Software and Hardware, Input and Output devices, Computer Memory: RAM, ROM, Number System and its Inter Conversion Introduction to Operating System, DOS and WINDOWS, working with files and folder, Understanding the control panel, Opening and exiting Windows applications, Copying and moving information between windows and learning other basic functions of window (latest version).

Introduction to Word Processing, Word Processing concepts, Use of Templates, Working with word document: Editing text, Find the replace text, Formatting, spell check, Auto correct, Auto text; Bullets and numbering, Tabs, Paragraph formatting, Indent, Page formatting, Header and footer. Tables: Inserting, Filling and formatting a table; Inserting Pictures and Video; Mail Merge: Including linking with Database; Printing documents.

**UNIT - II**

Preparing Presentations: Basics of presentations, Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols Media; Design; Transition; Animation; and Slide show. Creating Business Presentations using above facilities. Spread sheet and its Business Applications: Spread sheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operations in Formula, Project involving multiple spread sheets, Organizing Charts and Graphs. Generally used Spread sheet functions: Mathematical, Statistical, Financial, Logical, Date and Time Look up and reference, Database, and Text functions. Graphical representation of data: Frequency distribution and its statistical parameters; Mean, Median, Standard Deviation. Correlation and Regression.

Database Designs for Accounting and Business Applications: Reality-Expressing the Application; Creating initial design in Entity Relationship Model; Transforming E.R. Model to Relational Data Model Concepts Applying DBMS in Areas of Accounting & Inventory.

## **INSTRUCTIONS FOR THE PRACTICAL EXAMINATION**

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

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

- |       |                                   |          |
|-------|-----------------------------------|----------|
| (i)   | Lab Record                        | 5 Marks  |
| (ii)  | Viva-voce                         | 5 Marks  |
| (iii) | Program Development and Execution | 10 Marks |

### **BOOKS RECOMMENDED**

1. Microsoft Office 2000 Complete: BPB Publication.
2. Alexis Leon, Mathews Leon : Introduction to Computers with MS Office 2000, Tata McGraw
3. Implementing Tally: BPB Publication
4. PC Complete, BPB Publications
5. Jana Calabria : Windows 98-6in I, Prentice Hall

**B.COM. PART-I (Ist Semester)**

**BC 106: PRINCIPLES OF ECONOMICS – 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**

Consumer behaviour: Utility approach , A brief outline of law of diminishing marginal utility and law of equi-marginal utility. Indifference curve approach: Consumer equilibrium, income, price and substitution effects. Law of demand, derivation of law of demand based on utility analysis and indifference curve analysis; Elasticity of Demand Concept, Price elasticity of demand and its measurement.

**UNIT - II**

Concept of Production Function, Breakeven Analysis, Profit Forecasting in short run. Law of Variable Proportions, Returns to scale, Internal and external economics and diseconomies. Concept of Total, Average and Marginal Revenue and Elasticity of Demand. Isoquant technique and producer's equilibrium. Price determination under perfect competition, monopoly and monopolistic competition and oligopoly.

**BOOKS RECOMMENDED**

1. M.L. Seth : *Principles of Economics*
2. Stonier and Hague : *A Text Book of Economics*
3. ML Jhingan : *Advanced economic theory: micro and macro economics*



**B.COM. PART-I (1st Semester)**

**VOCATIONAL SUBJECTS**

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

**BC 107: TYPEWRITING & SHORTHAND - 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**

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 keys), Learning the third row (upper row).

**UNIT-II**

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 outline, intervening vowels.

Introduction of upwards/downwards strokes in Stenography.

Diphthongs- Definition, names, Signs, placed a joined diphthongs and triphones.

Diphones – definition, signs and application.

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

**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 special symbols of the key Board and Punctuation marks.

**SPEED BUINDING**

1. Different kinds of drills for typing.
2. Graded Speed Test leading to accurate speed of about 30 w.p.m.
3. Typing of passages each containing 300 words in the 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 ; lines spacing.
3. Typing of different types of Headings including spaced heading.

**LETTER TYPING**

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

**B.COM. PART-I (Ist Semester)**

**STREAM II: TAX PROCEDURE & PRACTICES**

**BC 108: INDIAN TAX SYSTEM**

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

**.SECTION-B**

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

**SECTION-C**

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

**UNIT - I**

Taxation: Meaning, features, objectives, Canons of Taxation, Features of Good Tax System, tax structure and its measure for its improvement, Central and State Powers of taxation, Distribution of revenues between Centre and States, Single vs, multiple tax system; Proportional vs. Progressive taxes; Arguments for and against progressive taxation.

Direct and indirect taxes: Meaning kinds, merits and demerits.

Agriculture taxation in India: Meaning, agricultural income with non-agricultural income for income taxation and revenue.

**UNIT - II**

Direct taxes of the Central Government: Meaning-Features, Important Authorities, Important provisions and present tax rates related to Income Tax Act 1961, Wealth Tax Act 1951, Gift Tax Act 1958, Capital Gain Tax, Securities Transaction Tax, Corporate Income Tax.

**B.COM. PART-I (Ist Semester)**

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

**BC 109: GENERAL 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 risk and insurance-Risk and the treatment of risk Recent changes in Insurance Sector. The structure and operation of the insurance business: Insurance contract Fundamentals, underwriting, rating, reinsurance and other functions.

General Insurance Corporation and other Insurance Institutions. Working of GIC in India; Type of risks assumed and specific policies issued by ECGC.

**UNIT – II**

Health Insurance: Individual health insurance, Group health Insurance, Insurance marketing, Insurance Claim Settlement.

Motor Insurance: Multi line and All-lines Insurance such as Rural Insurance, Hull Insurance etc.

**RECOMMENDED BOOKS**

General Insurance by Bickekhaupt and Magee, Published by Richard D. Irwin, Inc/, Homewood, Illinois, Irwin-Dores Limited: Gcorgetown, Ontario

**B.COM. PART-I (Ist Semester)**

**STREAM IV: (COMPUTER APPLICATIONS)**

**BC 110: FUNDANMENTALS OF IT**

Max Marks : 100  
Time : 3 Hours  
Pass Marks : 35%

Internal Assessment : 20  
External Assessment : 60  
Practical : 20

Theory: 4 + Practical 2

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 Fundamentals : Block diagram of a Computer, Classification and Generations of Computer, Terms : Hardware, Software, Types of Software, Concept of Bit and Byte. Number System : Binary, Octal and Hexadecimal, Conversion from one system to the other, Binary Arithmetic : Addition Subtraction and Multiplication, Input Devices : Keyboard, Mouse, Scanner, OMR, MICR, Video Cameras, Output Devices : Monitors, Printers : Dot Matrix, Inkjet, Laser, Plotters, Multimedia Projector. C.P.U- Organization, Instruction Set, Processor Speed.

Memories : RAM, ROM, Cache, Storage Device : Floppy disk, Hard disk, Compact disk, DVD Computer Languages : Machine Language, Assembly Language, High Level Language, 4GL, Translators-Interpreters, Compilers, Assemblers. Operating System : Functions of Operating System, Types-Batch, Multiprogramming, Timesharing.

**UNIT - II**

Data Communication and Computer Network : Elements of a Communication System, Transmission Modes, Transmission Media : Twisted pair, Coaxial Cable, Broadband, Fibre Optics Communication System, Network Communication Devices, Network Technologies : LAN, WAN, MAN, Network topologies : Star, Ring, Bus, Hybrid, Multipoint and Completely Connected Network, TCP/IP, Internet and its applications, E-mail, TELNET, WWW, Chatting, Bulletin Board, Web Browsers.

Information Technology and Society : Applications of Information Technology in Railway, Airline, Banking, Insurance Inventory Control, Financial Systems, Hotel Management, Education, Video Games, Mobile Phones, Information Kiosks, E-Commerce, Weather Forecasting, Scientific Application, Multimedia : Concepts, Components and Application. Entertainment Marketing.

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

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

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

(i)	Lab Record	5 Marks
(ii)	Viva-voce	5 Marks
(iii)	Program Development and Execution	10 Marks

### **REFERENCES**

1. P.K. Sinha and P. Sinha, Foundations of Computing, First Edition, 2002, BPB.
2. Turban Mclean and Wetbrete, Information Technology and Management, Second Edition, 2001, John Wiley & Sons.
3. Satish Jain, Information Technology, BPB, 1999.
4. Sanders, D.H., Computers Today, McGraw Hill, 2001

(2017-18, 2018-2019 & 2019-2020)

**Add on Courses - Common For B.A/B. COM**

**RISK MANAGEMENT AND INSURANCE (Add on Course)**

**PAPER-1 MANAGEMENT OF RISK AND 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: Meaning, Characteristics; Kinds Technical, Financial, Economic, Social, Political, Risk from natural disasters, Risk from Accidents etc. Causes of risk, Risk handling techniques. Risk identification, Risk evaluation and Management.

**UNIT-II**

Meaning, Evolution, scope, nature and significance of insurance. Objectives and functions of insurance, Types of insurance. Difference between Assurance and Insurance. General Principles of Insurance, Insurance as a social security tool. Contemporary issues in Insurance Business in Indian Context.

(2017-18, 2018-2019 & 2019-2020)

**OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (Add on Course) -  
Common For B.A/B. COM**

**PAPER-1 BUSINESS ORGANISATION AND OFFICE PRACTICE**

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**

Office organisation, relation of office to general business, modern office, concept of office management, functions, organization and control of office routine, Centralised and decentralised office, office accommodation and layout, office environment, Departments of modern office.

**UNIT-II**

Office Systems and Procedures, Role of Office Manager in Systems and Procedures, Office Machines and equipment, Office Stationery and Supplies.



(2017-18, 2018-2019 & 2019-2020)

## **COMPUTERISED ACCOUNTING (Add on Course) - Common For B.A/B. COM**

### **PAPER-1 FUNDAMENTALS OF COMPUTERISED ACCOUNTING**

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**

Accounting Cycle, Journal, Cash Book, Bank Reconciliation Statement, Preparation of Trial Balance, Final Accounts of Sole Trader and Partnership Firm.

#### **UNIT-II**

Introduction to Computer, Software and hardware, input and Output Devices, Computer Memory, Introduction to Operating System, Introduction to Microsoft Excel 2000- Creating spreadsheets by entering text, formula and number making graph in Excel, Using financial functions in Excel, Conditional Calculations in Excel.

(2017-18, 2018-2019 & 2019-2020)

## **TAX PRACTICE AND PROCEDURE (Add on Course)**

### **PAPER-1 FUNDAMENTALS OF TAXATION**

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

#### **UNIT-I**

Taxation Meaning, Characteristics, Aims and Objectives, Indian Tax Structure Single Vs. Multiple Tax System, Proportional Vs Progressive Taxes. Canons of Taxation, Features, of good taxation system.

Kinds of Taxes : Direct and Indirect Taxes- Meaning, Merits and Demerits.

#### **UNIT-II**

Income Tax Act 1961- Basic Concept, Capital and Revenue, Basis of Charge, Heads of Income-Salary, Income from House Property.

(2017-18, 2018-2019 & 2019-2020)

## B.COM. PART-I (IInd Semestert)

### BC 201 - gzikph bkIwh

Time allowed : 3 hrs

Period per week : 6

Pass Marks : 35%

Max. Marks :50

External Assessment :35

Internal Assessment: 15

#### f;b/p; s/ gkm g[;seK

Gkr^T tkose ftt/e, ;zgak avk aokfizdo gkb f;zx pokV, vk  
airsko f;zx, gzikph :{Bhtof;Nh, gfNnkbk.

Gkr^n^1 fuZmh^gZso

n^2 **ftnkeoDL**

(i) ;apd^pDso ns/ ;apd ouBkL gfoGk;ak, w[ZYb/ ;zebg, w{b o{g,  
nr/so, gS/so, ftT[sgs o{g ns/ o{gKsoh o{g.

(ii) Gk;ak tzBrhnKL Gk;ak dk Ne;kbh o{g, Gk;ak ns/ T[g^Gk;ak  
dk nzso ns/ nzso^;pzX, gzikph T[g^Gk;aktK s/ gSkD^fuzBQ.

Gkr^J T[go'es f;b/p; s/ nXkos ;zy/g T[ZsoK tkb/  
gq;aB.

#### nze^tzv ns/ g/go ;?ZNo bJh jdkfJsK

1. f;b/p; d/ ;ko/ GkrK ftu'A gq;aB g[ZS/ ikDr/

2. g/go B{z fszB GkrK T, n ns/ J ftZu tzfvnk ikt/rk.

#### 3. Gkr T ftu'AL

(i) fe;/ fJe fBpzX dk ft;ak\$;ko\$b/yeK d/ :'rdkB iK fBpzX ebk  
pko/ gq;aB.(fszB ftu'A fJZe) 05 nze

(ii) fBpzXK ftub/ ftukoK ;pzXh gq;aB.  
(gzi ftu'A d') 2% 3& 6 nze

4. Gkr n^1 fe;/ ftP/ s/ fuZmh\$gZso fbyD bJh fejk  
ikt/rk.(fszB ftu'A fJZe) & 04 nze

n^2 d' d'tK GkrK ftu'A fJe^fJe gqPB g[ZfSnk ikt/rk  
ns/ ftfdnkoEh

B/ d'tK ftZu'A fJe gqPB eoBk j't/rk.  
05 nze

5H Gkr^J ftu gkm g[;se tkose ftt/e ns/ ftnkeoD tkb/ Gkr ftu'A  
;zy/g T[~soK tkb/

15 (gkm g[;se tkose ftt/e ftZu'A 7 ns/ ftnkeoD ftZu'A 8)  
gqPB g[ZS/ ikDr//.

ftfdnkoEh B/ ;ko/ ggPBK d/ ;zy/g T[~so d/D/ j'Dr/.  
jo/e ggPB d/ 1 nze j'Dr/.

15%1& 15

nze

**;jKfJe gkm-;wZroh**

1H joehos f;zx, Gk;ak ftfrnkB ns/ gzikph Gk;ak, pkjoh  
gpfb;aoia, fdZbh, 1973H

2H pbd/t f;zx uhwk, gzikph Gk;ak ftfrnkB ns/ ftnkeoB (seBheh  
;apdktbh dk ft;ak e';a), gzikph :{Bhtof;Nh, gfNnkbbk, 2000H

3H p{Nk f;zx pokV, gzikph ftnkeoB L f;XKs s/ ftjko, u/sBk  
gqek;aB, b[fXnkDk, 2008H

4H gq/w gqek;a f;zx, f;XKse Gk;ak ftfrnkB, wdkB gpfb;aoia,  
gfNnkbbk, 2002H

5H gq/w gqek;a f;zx, gzikph Gk;ak dk ;q's s/ pDso, gzikph  
:{Bhtof;Nh, gfNnkbbk, 1996H

6H y'i gfsqek (fBpzX nze), gzikph :{Bhtof;Nh, gfNnkbbkH

7H i'frzdo f;zx g[nko ns/ j'o, gzikph Gk;ak dk ftnkeoB, (...  
ns/ ...), gzikph Gk;ak nekdwH,ibzXo.

8H ;[yftzdo f;zx ;zxk, gzikph Gk;ak ftfrnkB, gzikph Gk;ak  
nekdwH, ibzXo, 1999H

**B.COM. PART-I (IInd Semestert)**

**BC 201-A: PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)-II**

(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

**Gkr^T (1)H Ppd gqzXL Ppd i'VK dh tos'A**

- (T) d' nZyoh PpdK d/ Ppd^i'V  
(n) fszB nZyoh PpdK d/ Ppd^i'V  
(J) pj[ nZyoh PpdK d/ Ppd^i'V

5 nze

**(2)H PpdK dhNk Po/DhnK s/ ftnkeoBe torK dh gSkD**

- (T) PpdK dhNk Po/DhnK dk f;XKs, gSkD s/ tos'A  
(BKt, gVBKt, ftP/PD, fefonk, fefonk ftP/PD nkfd)  
(n) ftnkeoBe torK dh gSkD s/ tos'A  
(fbzr, tuB, g[oy, ekb nkfd)  
5 nze

**Gkr^n (1)H Ppd pDsoK s/ ftnkeoBe fJekJhnK dk f;XKs s/ tos'A**

- (T) gzikph Ppd pDsoK dk f;XKs, gSkD s/ tos'A  
(nr/so, fgS/so, ;wk;, d[jo[esh)  
(n) ftnkeoBe fJekJhnK dk f;XKs, gSkD s/ tos'A  
(tkezP, T[g^tke s/ tke)  
(J) PpdK dk ftnkeoBe w/bL f;XKs s/ ftjko

5 nze

**(2)H ftPokw fuzBQK dh gSkD s/ tos'A.**

5 nze

**Gkr^J ;ko/ f;b/p; s/ nkXkos nkpi?efNt NkJhg gqPB.**

30x1/2=15 nze

**nze tzv s/ g/go ;?ZNo bJh jdkfJsK**

1H ;ftfdnkoEh gfjbb tko r[ow[yh fbyh f;Zy oj/ jB. j' ;edk j?  
ftfdnkoEh gzikph GkPk s'A nBikD j'D.

;' gqPBK dk gZXo ftfdnkoEhnK dh ;hwk B{z fXnkB ftZu oZye/ fBPus  
ehsk ikt/.

2H ;ko/ GkrK ftZu'A gqPB g[ZS/ ikD.

3H ;ob s/ ;gPN gqPB g[ZS/ ikD.

4H toDkswe gqPB Bk g[ZS/ ikD.

5H ftfdnkoEhnK B{z ftnkeoB dh w[ZYbh ikDekoh ;pzXh ;zy/g gqPB g[ZS/  
ikD. b'V nB[;ko ftfdnkoEh B{z S'N iK u'D d/Dh bkiwh j?.

**;jkfJe gkm ;wZroh**

1H ;fsBkw f;zx ;zX{, nkU gzikph f;yhJ/, gpbhe/PB fpT{o', gzikph  
:{Bhtof;Nh, gfNnkbk, 2009H (fjzdh s'  
gzikph f;ZyD bJh)

2H ;fsBkw f;zx ;zX{, r[ow[yh f;Zy', gpbhe/PB fpT{o', gzikph  
:{Bhtof;Nh, gfNnkbk, 2011H (nzro/Ih s'A gzikph f;yD bJh)

3H ;hsk okw pkjoh, gzikph f;yhJ/, gpbhe/PB fpT{o', gzikph  
:{Bhtof;Nh, gfNnkbk, 2002 (fjzdh)

4H okiftzdo f;zx, gzikph frnkB ;hHvhH (ezfgT{No n?gbhe/PB N{^boB  
n?Av Nhu gzikph), gpbhe/PB fpT{o', zikph :{Bhtof;Nh, gfNnkbk 2011H

5H Hardev Bahri, Teach Yourself Punjabi, Publication Bureau, Punjabi University, Patiala, 2011.

6. Henry A. Gleason and Harjeet Singh Gill, A Start in Punjabi, Publication Bureau, Punjabi University, Patiala, 1997.

7. Ujjal Singh Bahri and Paramjit Singh Walia, Introductory Punjabi, Publication Bureau, Punjabi University, Patiala, 2003.

(2017-18, 2018-2019 & 2019-2020)

## **B.COM. PART-I (IInd Semestert)**

### **BC 202: ENGLISH (COMMUNICATION SKILLS)**

Time allowed : 3 hours

Periods per week: 6

Pass Marks : 35%

Max Marks : 50

External Assessment : 35

Internal Assessment : 15

#### **COURSE CONTENT AND TESTING**

Texts Prescribed (Literary):

A Thing of Beauty

S. Jaga Disan

Selection from English Poetry

V. Saraswathi

The following poems are not to be studied

From Henry VIII

The Affliction of Margaret

Testing

Q1.

- a) One essay type question with an internal alternative on theme or summary 4 marks
- b) Five short answer questions to be attempted out of the given eight from the prescribed text in about 30 words each. 5 marks

Q2. Report Writing

The student may be asked to write a report on any of the following with an internal alternative

- a) Current trends
- b) Event
- c) Business Reports 4 marks

Q3. Acquiring Business Skills

The following topics are to covered

- a) Leadership
- b) Time Management
- c) Goal Oriented Tasks
- d) Stress Busters
- e) Risk Initiative
- f) Setting New Benchmarks

The student should be asked to attempt any one of the given three topics 4 marks

Q4. Language Usage

1.

- a) Use of tenses
- b) Use of verbs
- c) Use of relative clauses and connectives
- d) Use of articles
- e) Use of Preposition and Conjunction

The Students should be asked to attempt two sentences in each part from the given four sentences 10 marks

2. Words commonly mis-spelt 4 marks

The students should be asked to correct any four incorrect words from the given seven words

3. Proverbs

The student may be asked to complete any four proverbs from the given seven. 4 marks



(2017-18, 2018-2019 & 2019-2020)

**B.COM. PART-I (IInd Semestert)**  
**BC 203: FINANCIAL ACCOUNTING-II**

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

Max Marks: 100  
Internal Assessment: 30  
External Assessment:70  
Theory: 4 + Practical 2

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

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

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

**SECTION-A**

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

**SECTION-B**

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

**SECTION-C**

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

**UNIT - I**

Accounting for Hire Purchase Transactions: Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession, stock and debtors system. Consignment Accounts: Accounting treatment including journal and ledger in the books of consignor and consignee.  
Joint Ventures: Methods of maintaining Joint venture accounts.

**UNIT - II**

Branch Accounting: Dependent and Independent Branches (including foreign branches); Departmental Accounting: Meaning Advantages, Apportionment of Expenses, Inter Departmental Transfers and Provision for Unrealized Profit.

E-Accounting: its meaning, Features, Advantages and disadvantages of Manual Accounting versus Computerized Accounting, Financial Accounting Package - Tally. ERP 9.0: Introduction of Tally.ERP 9.0, Phases of Implementation, configuring Tally, Accounts Management (using TALLY.ERP 9.0 Software Package): Accounts Masters including creating and altering vouchers, Accounts Transactions and preparing and printing Trial Balance and Final Accounts.

**Note : Assignments must be based on case studies/actual practices related to various topics.**

**Books Recommended**

- |                             |                           |
|-----------------------------|---------------------------|
| 1. M.C.Shukla & T.S. Grewal | : Advanced Accounts       |
| 2. R.L. Gupta               | : Advanced Accounts       |
| 3. S.N. Maheswari           | : Advanced Accounting     |
| 4. V.P. Sharma & Others     | : Advanced Accounting     |
| 5. A.K. Dhir                | : Advanced Accounting     |
| 6. Bassett                  | : Computerized Accounting |

(2017-18, 2018-2019 & 2019-2020)

## **B.COM. PART-I (IInd Semestert)**

### **BC 204: BUSINESS LAWS – 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**

Negotiable Instrument Act (1881): Definition of negotiable instruments, Features; Promissory Note; Bill of Exchange and Cheque; Holder and Holder in the Due Course; Crossing of a cheque, Types of Crossing; Negotiation; Dishonour and discharge of negotiable instrument.

The Consumer Protection Act (1986): Salient features, Grievance redressal machinery.

The Patent Act (1970): Introduction, Definitions, Kinds of Patents, Exclusive Marketing rights, Filing and Examination of Application, Term of Patent, Right of Patentee, Restoration of Lapse Patent, Surrender, Revocation and Infringement of Patent, Regulatory Authorities and Panelities.

#### **UNIT - II**

The Factories Act, 1948: Objects and Definitions, Provisions Regarding Health, Safety and Welfare of Workers, Working Hours of Adults, Additional Provisions Regulating Employment of Women in a Factory, Employment of Young Persons And Children, Penalties and Procedures.

The Information Technology Act (2008): Objectives, Regulatory Authorities and Penalties, Fraud Prevention.

The Right to Information Act (2005): Definitions, Right to Information and Obligations of Public Authorities, The Central and State Information Commission, Powers and Functions of the Information Commissions, Appeal and Penalties.

### **BOOKS RECOMMENDED**

1. Singh, Avtar : *The Principles of Mercantile Law*
2. Kuchhal M.C. : *Business Law*
3. Kapoor, N.D. : *Business Laws*
4. Chandra, P.R. : *Business Law, Galgotia, New Delhi.*
5. Sharma, V.K. : *Business Law*

(2017-18, 2018-2019 & 2019-2020)

## **B.COM. PART-I (IInd Semestert)**

### **BC 205 : BUSINESS MATHEMATICS**

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 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 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**

Matrices and Determinants: Definition of a matrix; Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants upto third order; Adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; Solution of a system of linear equations having unique solution and involving not more than three variables.

Compound Interest and Annuities: Certain different types of interest rates; Concept of present value and amount of a sum; Type of annuities; Present value and amount of an annuity, including the case continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.

#### **UNIT -II**

Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

#### **BOOKS RECOMMENDED**

1. N.D. Vohra : Business Mathematics and Statistics
2. J.K. Thukral : Mathematics for Business Studies
3. J.K. Singh : Business Mathematics
4. Budnick, P. : Applied Mathematics

(2017-18, 2018-2019 & 2019-2020)

## **B.COM. PART-I (IInd Semestert)**

### **BC 206: PRINCIPLES OF ECONOMICS - 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**

Introduction to Macro Economics and its importance, National Income: Concepts, Methods and problems of measurement particularly in underdeveloped countries. Classical theory of Employment and Say's Law of Market, Keynesian Theory of Income, Output and Employment.

#### **UNIT - II**

Consumption function: Average and marginal propensity to consume, Psychological law of consumption. Multiplier: Concept, Operation and Limitations; Investment Function: Concept, Operation and Limitations and Marginal Efficiency of Capital; Inflation: Meaning, Types, Causes & Effects. Trade cycles: Meaning & phases.

#### **BOOKS RECOMMENDED**

1. M.L. Seth : *Principles of Economics*
2. Stonier and Hague : *A Text Book of Economics*
3. ML Jhingan : *Advanced economic theory: micro and macro economics*

(2017-18, 2018-2019 & 2019-2020)

**B.COM. PART-I (IInd Semestert)**

**VOCATIONAL SUBJECTS**

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

**BC 207: TYPEWRITING & SHORTHAND - 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**

Typewriting- Learning the first row (bottom row), Learning the fourth row (number row), Special signs and symbols in the keyboard and their uses. 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.

**UNIT-II**

Shorthand- 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 a good phraseogram, list of simple phrases.

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

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. Transportation 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 minute speeches by students, reading printed shorthand matter.

#### INSTRUCTIONS FOR PRACTICAL EXAMINATION

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

(2017-18, 2018-2019 & 2019-2020)

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

### **BC 208: CUSTOMS-PROCEDURE AND PRACTICE**

Time allowed : 3 hours

Max Marks: 100

Pass Marks : 35%

Internal Assessment: 30

Periods per week : 6

External Assessment: 70

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

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

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

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

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

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

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

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

#### **UNIT - I**

Role of customs in international trade, Organisation of customs in India-administrative and operational authorities; Regulatory framework, overview of Customs Act, 1962; An overview of customs Tariff Act, 1975.

Important terms and definitions: Assessable value, baggage bill of entry, bill of exports, suitable goods, duty exporter, DOB, FAS, CIF, Letter of Credit.

Prohibition of exportation and importation of goods and provisions regarding notified and specified goods.

#### **UNIT - II**

Import of goods, Free import and restricted import: Type of restricted import; Prohibited goods, canalised goods. Import against licensing, Types of import; Import of cargo, personal baggage and stores.

Import of Cargo: Import by land, sea, air route and by post. Clearance Procedure: For home consumption, For ware-housing exbond clearance. Steps and documents to be prepared and filed.

Import of baggage: Meaning and kinds of baggage; rules and procedure of import thereof -general passenger, Clearance procedure.

Exports of goods: Free export and restricted exports; Types of restricted exports, Prohibited exports, canalised exports, exports against licensing. Types of exports : Export of cargo and baggage. Types of exporters : Manufacturer exporters and merchant exporters.

Export of cargo, Export by land, sea, air route and by post. Clearance Procedure : Procedure, filling and filling of relevant documents. Duty drawback: Meaning, Scheme, Procedure and Documentation thereof.



(2017-18, 2018-2019 & 2019-2020)

**B.COM. PART-I (IInd Semestert)**

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

**BC 209: LIFE 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-Need for security against economic difficulties; Risk and uncertainty; Individual value system; Individual Life Insurance. Nature and uses of Life Insurance; Life Insurance as a collateral, as a measure of financing business continuation as a protection to property, as a measure of investment.

Life Insurance Contract-characteristics, Utmost Good Faith, Insurable Interest, Caveat Emptor, Unilateral and Aleatory nature of contract. Proposal and application form, warranties, medical examination, policy construction and delivery, policy provision, lapse revival, surrender value, paid up policies, maturity, nomination and assignment, Suicide and payment of insured amount; Loan to policy holders.

**UNIT - II**

Life Insurance Risk : Factors governing sum assured; Methods of calculating economic risk in life Insurance proposal. Measurements of risk and mortality table; Calculation of premium; Treatment of sub-standard risk. Life Insurance Fund; Valuation and Investment of Surplus; Payment of bonus.

Life Insurance Policies-Types and their applicability to different situations. Important life insurance policies issued by the Life Insurance Corporation of India, ICICI Prudential, HDFC Standard. Life Insurance annuities. Important legal provisions and judicial pronouncements in India.

Life Insurance and Salesmanship-Rules of agency; Essential qualities of an ideal insurance salesman; Rules to canvass business for prospective customers: After sale service to policy holders.

## SUGGESTED BOOKS

1. Huebner, S.S. and Kenneth Black Jr. : *Life Insurance* (Prentice Hall Inc., Engle Wood Cliffs, New Jersey).
2. Meher Robert L. : *Life Insurance : Theory and Practice* (Business Publication, Texas).
3. Meclean : *Life Insurance*

(2017-18, 2018-2019 & 2019-2020)

## **B.COM. PART-I (IInd Semester)**

### **STREAM IV: (COMPUTER APPLICATIONS)**

#### **BC 210: OFFICE AUTOMATION AND PRODUCTIVITY TOOLS**

Max Marks : 100

External Assessment : 60

Time : 3 Hours

Internal Assessment : 20

Pass Marks : 35%

Practical : 20

Theory: 4 + Practical 2

Periods per week : 6

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

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

#### **SECTION-A**

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

#### **SECTION-B**

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

#### **SECTION-C**

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

#### **INSTRUCTION FOR THE CANDIDATES**

1. Use of non-programmable scientific calculator is allowed.

#### **UNIT - I**

Concept of an Office : Purpose of an office, activities in an office, structure of an office, office system, office manual, document flow management in an office.

Office Automation : Introduction, Today's office, need for office automation, its advantages, disadvantages and office automation tools.

Office Automation Technology : Office equipment, workstation communication and convergence of technologies.

Windows : Installing WINDOWS with set-up, starting and quitting WINDOWS, basic elements of WINDOWS, working with menus dialogue boxes, window applications, program manager, file manager, print manager, control panel, write, paint brush, accessories including calculator, calendar, clock, card file, note pad, recorder etc.

Power Point : Making presentations, Inserting objects, narration.

## UNIT - II

**MS Word :** Salient features of MS WORD, file, edit, view, insert, format, tools, tables, window, help options and all of their features, options and sub options etc., transfer of files between MS WORD and other word processors and software packages.

**Excel :** Excel worksheet, data entry, editing, cell addressing ranges, commands, menus, copying & moving cell content, inserting and deleting rows and column, column formats, cell protection, printing, creating, displaying and printing graphs, statistical functions.

### INSTRUCTIONS FOR THE PRACTICAL EXAMINATION

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

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

- |       |                                   |          |
|-------|-----------------------------------|----------|
| (i)   | Lab Record                        | 5 Marks  |
| (ii)  | Viva-voce                         | 5 Marks  |
| (iii) | Program Development and Execution | 10 Marks |

### REFERENCES

1. R.K. Chopra, Office Organisation and Management,
2. Content Development Group, Working with MS-OFFICE 2000, TMH.
3. Mastering MS Office 97 Professional by Mosley, BPB Publication
4. Mastering MS Office 2000, Professional Edition by Courter, BPB Publication.
5. MS Office 2000 Training Guide by Maria, BPB Publications.
6. MS Office complete by SYBEX.
7. Bott, Using MS Office 97 (PHI)
8. Bott, Using MS Office 2000 (PHI)

(2017-18, 2018-2019 & 2019-2020)

**Add on Courses - Common For B.A/B. COM**

**RISK MANAGEMENT AND INSURANCE (Add on Course)**

**PAPER-1I MANAGEMENT OF RISK AND 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**

Insurance Business in India- History and present scenario, Indian Economic policy and its impact on insurance Business.

Organisational set up of public and major private sector life and non life insurance companies in India.

**UNIT-II**

Insurance Act 1938, Life Insurance Corporation Act 1956, IRDA Act 1999, Consumer Protection Act, 1986. General Motor Vehicles Act, Export Credit and Guarantee Corporation. Regulations regarding insurance intermediaries.

(2017-18, 2018-2019 & 2019-2020)

**OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (Add on Course) -  
Common For B.A/B. COM**

**PAPER-II BUSINESS ORGANISATION AND OFFICE PRACTICE**

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**

Record Management importance, Record retention, Filing: Characteristics, Methods, Modern Filing devices, Indexing, importance and types, Office Correspondence: Handling in coming and outgoing mail.

**UNIT-II**

Typewriting. Importance, Essential parts, Methods of typewriting, Horizontal, Vertical, Keyboard operation, computer typing in MS WORD 2000. Saving copying and printing documents, formatting documents.

(2017-18, 2018-2019 & 2019-2020)

## **COMPUTERISED ACCOUNTING (Add on Course) - Common For B.A/B. COM**

### **PAPER-II FUNDAMENTALS OF COMPUTERISED ACCOUNTING**

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**

Computerised Accounting, Introduction and Advantages, Computer Programs for Accounting, Methods of System development. Source documents, Balancing Accounts on Computers, Trial Balance and Final Accounts in computerised system, Bank reconciliation statement in computerised system.

#### **UNIT-II**

Detailed study of latest TALLY package regarding Journalising, Posting, Preparing Cash Book, Trial Balance, Final Accounts and Book Bank Reconciliation Statement.

(2017-18, 2018-2019 & 2019-2020)

## **TAX PRACTICE AND PROCEDURE (Add on Course)**

### **PAPER-II FUNDAMENTALS OF TAXATION**

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 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**

Profits and Gains from Business and profession; Capital Gains; Income from other sources.

#### **UNIT-II**

Computation of Total Income and Tax Liability: Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs. Computation of total income of individuals and firms; Tax liability of an individual and a firm. Preparation of Return of Income: Filing of returns: Manually, On-line filing of Returns of Income & TDS.



**B.COM. PART-I (IInd Semester)**

**DRUG ABUSE: PROBLEM, MANAGEMENT AND PREVENTION**

**External Assessment: 70**

**Max Time: 3hrs.**

**Internal Assessment: 30**

**Total Marks 100**

**Lectures per week 6**

**INSTRUCTIONS FOR THE PAPER SETTERS**

The question paper will consist of three sections A, B and C. Each of sections A and B will have four questions from the respective sections of the syllabus. Each question shall carry 7 marks. Section C will consist of 14 short answer type of 2 marks each.

**INSTRUCTIONS FOR THE CANDIDATES**

Candidates are required to attempt any three questions from section A and any three questions from section B. Section C is compulsory.

**SECTION A**

**UNIT: I – Problem of Drug Abuse: Concept and Overview; Types of Drug Often Abused**

**(a) Concept and Overview**

What are drugs and what constitutes Drug Abuse?

Prevalence of menace of Drug Abuse

How drug Abuse is different from Drug Dependence and Drug Addiction?

Physical and psychological dependence- concepts of drug tolerance

**(b) Introduction to drugs of abuse: Short Term, Long term effects & withdrawal symptoms**

**Stimulants:** Amphetamines, Cocaine, Nicotine

**Depressants:** Alcohol, Barbiturates- Nembutal, Seconal, Phenobarbital Benzodiazepines

–Diazepam, Alprazolam, Flunitrazepam

**Narcotics:** Opium, morphine, heroin

**Hallucinogens:** Cannabis & derivatives (marijuana, hashish, hash oil)

**Steroids**

**Inhalants**

**UNIT: II –Nature of the Problem**

Vulnerable Age Groups

Signs and symptoms of Drug Abuse

(a)- Physical indicators

(b)- Academic indicators

(c)- Behavioral and Psychological indicators

## **SECTION B**

### **UNIT: III – Causes and Consequences of Drug Abuse**

#### **a) Causes**

Physiological

Psychological

Sociological

#### **b) Consequences of Drug Abuse**

For individuals

For families

For society & Nation

### **Unit: IV- Management & Prevention of Drug Abuse**

Management of Drug Abuse

Prevention of Drug Abuse

Role of Family, School, Media, Legislation & Deaddiction Centers

#### **Suggested readings**

1. Kapoor.T. (1985) Drug Epidemic among Indian Youth, New Delhi: Mittal Pub
2. Modi, Ishwar and Modi, Shalini (1997) Drugs: Addiction and Prevention, Jaipur: Rawat Publication.
3. Ahuja, Ram,(2003), Social Problems in India, Rawat Publications: Jaipur
4. 2003 National Household Survey of Alcohol and Drug Abuse. New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.
5. World Drug Report 2011, United Nations Office of Drug and Crime.
6. World Drug Report 2010, United Nations Office of Drug and Crime.
7. Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
8. The Narcotic Drugs and Psychotropic Substances Act, 1985, (New Delhi: Universal, 2012)

#### **Pedagogy of the Course Work:**

The pedagogy of the course work will consist of the following:

70% lectures (including expert lectures).

30% assignments, discussion and seminars and class tests.

Note: A visit to drug de-addiction centre could also be undertaken.