

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS FOR THE BATCH FROM YEAR 2025 TO YEAR 2029

Bachelor of Commerce (Three Years Degree Course)/ Bachelor of Commerce (Hons.) (Four Years Degree Course)

**(CREDIT BASED GRADING SYSTEM (CBGS)
(Semester: I-VIII)**



**GURU NANAK DEV UNIVERSITY
AMRITSAR**

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SCHEME OF EXAMINATION

SEMESTER-I

S. No.	Course Code	Course Title	L+T+P	Total Marks
Ability Enhancement Course				
1		English Language Skills-I	4+0+0	100
Compulsory Course				
2		*Punjabi (Compulsory) ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-1 / *ਮੁੱਢਲੀ ਪੰਜਾਬੀ /- 1 ***Punjab History & Culture (From Earliest Times to C320) (Special Paper in lieu of Punjabi Compulsory)	4+0+0	100
Discipline Specific Course				
3	BCO01005T	Financial Accounting	4+0+0	100
4	BCO01006T	Business Organisation	4+0+0	100
5	BCO01008T	Business Statistics	4+0+0	100
Skill Enhancement Course				
6	BCO01009T	Computer Applications in Business (Theory)	2+0+0	50
	BCO01010L	Computer Applications in Business (Practical)	0+0+1	25
	USE -0011	Entrepreneurship Mindset – I (Mandatory Skill Enhancement Course)	0+0+2	50

SEMESTER-II

S. No.	Course Code	Course Title	L+T+P	Total Marks
Multidisciplinary Course				
1		Appreciating English Literature - 1	4+0+0	100
Compulsory Course				
2	PHC 111	*Punjabi (Compulsory)/ ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-2 **ਮੁੱਢਲੀ ਪੰਜਾਬੀ /)-2 ***Punjab History & Culture (C. 320 to 1000A.D.) (Special Paper in lieu of Punjabi compulsory)	4+0+0	100
Discipline Specific Course				
3	BCO02005T	Advanced Financial Accounting	4+0+0	100
4	BCO02006T	Commercial Law	4+0+0	100
5	BCO02007T	Business Economics	4+0+0	100
Value Added Course				
	SOA 105	Drug Abuse: Problem, Management and Prevention (Value Added Course)	2+0+0	50
	USE -0012	Entrepreneurship Mindset – II (Mandatory Skill Enhancement Course)	0+0+2	50

Special Note:

- * ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Domicile/Non-Domicile of Punjab ਹਨ ਅਤੇ ਉਨ੍ਹਾਂ ਨੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ) ਪੜ੍ਹਨਗੇ।
- ** ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Domicile of Punjab ਹਨ ਅਤੇ ਪ੍ਰੰਤੂ ਕਿਸੇ ਕਾਰਨ ਪੰਜਾਬ ਤੋਂ ਬਾਹਰ ਹਨ ਅਤੇ ਉਨ੍ਹਾਂ ਨੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਨਹੀਂ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਦਾ ਹੀ ਵਿਸ਼ਾ ਪੜ੍ਹਨਗੇ।
- *** ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Domicile of Punjab ਹਨ ਅਤੇ ਪੰਜਾਬ ਦੇ ਕੇਂਦਰੀ ਵਿਦਿਆਲਿਆਂ ਜਾਂ ਕਿਸੇ ਹੋਰ ਸਕੂਲ ਵਿੱਚ ਪੜ੍ਹੇ ਹਨ ਅਤੇ ਕਿਸੇ ਕਾਰਣ ਉਨ੍ਹਾਂ ਨੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਨਹੀਂ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਦਾ ਵਿਸ਼ਾ ਹੀ ਪੜ੍ਹਨਗੇ।
- **** ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Non-Domicile of Punjab ਹਨ ਅਤੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਨਹੀਂ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਜਾਂ ਪੰਜਾਬ ਹਿਸਟਰੀ ਐਂਡ ਕਲਚਰ ਵਿੱਚੋਂ ਕੋਈ ਇੱਕ ਵਿਸ਼ਾ ਚੁਣ ਸਕਦੇ ਹਨ।

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SEMESTER-III

S. No.	Course Code	Course Title	L+T+P	Total Marks
Ability Enhancement Course				
1		English Language Skills-2	4+0+0	100
Compulsory Course				
2	PHC-112	*Punjabi (Compulsory)-3 ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-3 / **ਮੁੱਢਲੀ ਪੰਜਾਬੀ / *** Punjab History & Culture (From 1000 to 1605 A. D)	4+0+0	100
Discipline Specific Course				
3	BCO03005T	Corporate Accounting	4+0+0	100
4	BCO03006T	Company Law	4+0+0	100
5	BCO03007T	Functional Management	4+0+0	100
Skill Enhancement Course				
6		Computer Based Accounting	2+0+0	50
		Computer Based Accounting	0+0+1	25

SEMESTER-IV

S. No.	Course Code	Course Title	L+T+P	Total Marks
Multidisciplinary Course				
1		Appreciating English Literature-2	4+0+0	100
Compulsory Course				
2	PHC-113	*Punjabi (Compulsory)/-4 **ਮੁੱਢਲੀ ਪੰਜਾਬੀ /-4 ***Punjab History & Culture (From 1605 to 1849 A. D)	4+0+0	100
Discipline Specific Course				
3	BCO04005T	Goods and Services Tax	4+0+0	100
4		Principles and Practices of Auditing	4+0+0	100
5	BCO04008T	Cost Accounting	4+0+0	100
Value Added Course				
6	ESL 222	Environmental Studies (Value Added Course)	2+0+0	50

Special Note:

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** ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Domicile of Punjab ਹਨ ਅਤੇ ਪ੍ਰੰਤੂ ਕਿਸੇ ਕਾਰਨ ਪੰਜਾਬ ਤੋਂ ਬਾਹਰ ਹਨ ਅਤੇ ਉਨ੍ਹਾਂ ਨੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਨਹੀਂ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਦਾ ਹੀ ਵਿਸ਼ਾ ਪੜ੍ਹਨਗੇ।

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***ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Non-Domicile of Punjab ਹਨ ਅਤੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਨਹੀਂ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਜਾਂ ਪੰਜਾਬ ਹਿਸਟਰੀ ਐਂਡ ਕਲਚਰ ਵਿੱਚੋਂ ਕੋਈ ਇੱਕ ਵਿਸ਼ਾ ਚੁਣ ਸਕਦੇ ਹਨ।

Note: After Semester IV, every student is required to undergo 4 to 6 weeks summer training under any one of the following: like Bank, Finance company, Insurance company, stock broking house, financial product dealers and professionals like chartered accountants & tax consultant/lawyer and financial advisor. The report submission and seminar presentation shall be held in semester V.

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SEMESTER-V

S. No.	Course Code	Course Title	L+T+P	Total Marks
Ability Enhancement Course				
1		English Language Skills-3	4+0+0	100
Compulsory Course				
2	PHC-114:	*Punjabi (Compulsory)-5 ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-5 / **ਮੁੱਢਲੀ ਪੰਜਾਬੀ-5 / ***Punjab History & Culture (From 1849-1947 A. D)	4+0+0	100
Discipline Specific Course				
3	BCO05005T	Management Accounting	4+0+0	100
4		Principles and Practices of Banking	4+0+0	100
5		Financial Management	4+0+0	100
Skill Enhancement Course				
6		Data Handling through SPSS	2+0+0	50
		Data Handling through SPSS	0+0+1	25
Internship Course				
7		Seminar based on Internship	2	50

SEMESTER-VI

S. No.	Course Code	Course Title	L+T+P	Total Marks
Multidisciplinary Course				
1		Appreciating English Literature -3	4+0+0	100
Compulsory Course				
2	PHC-115:	*Punjabi (Compulsory)-6 ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-6 / **ਮੁੱਢਲੀ ਪੰਜਾਬੀ -6/ ***Punjab History & Culture (From 1947-2000 A. D)	4+0+0	100
Discipline Specific Course				
3		Principles and Practices of Insurance	4+0+0	100
4		Business Environment	4+0+0	100
5		Direct Tax Law	4+0+0	100
Value Added Course				
6	PSL 061	Human Rights and Constitutional Duties	2+0+0	50

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Note: After Semester VI, every student continuing the course for four year degree is required to undergo 4 to 6 weeks summer training under any one of the following: like Bank, Finance company, Insurance company, stock broking house, financial product dealers and professionals like chartered accountants & tax consultant/lawyer and financial advisor. The report submission and seminar presentation shall be held in semester VII.

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S. No.	Course Code	Course Title	L+T+P
1		Human Resource Management	4+0+0
2		Organisational Change and Development	4+0+0
3		Performance Management	4+0+0
4		Managerial Competencies and Career Development	4+0+0

SEMESTER –VII

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1		Specialisation Course I	4+0+0	100
2		Specialisation Course II	4+0+0	100
3		Specialisation Course III	4+0+0	100
4		Specialisation Course IV	4+0+0	100
Minor Course				
5		Research Methodology I	4+0+0	100
Internship				
6		Seminar based on Internship	2	50

SPECIALISATIONS:

Students are required to select any one of the following groups each having four papers (DSC) in Semester VII

Group I : Accounting and Finance

S. No.	Course Code	Course Title	L+T+P
1		Financial Market Operations	4+0+0
2		Contemporary Accounting	4+0+0
3		Advanced Financial Management	4+0+0
4		Risk Management and Insurance	4+0+0

Group II : Marketing

S. No.	Course Code	Course Title	L+T+P
1		Consumer Behavior	4+0+0
2		Advertising Management	4+0+0
3		Sales Management	4+0+0
4		Services Marketing	4+0+0

Group III: Human Resource Management

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SEMESTER -VIII

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1		Specialisation Course I	4+0+0	100
2		Specialisation Course II	4+0+0	100
3		Specialisation Course III	4+0+0	100
4		Specialisation Course IV	4+0+0	100
Minor Course				
5		Research Methodology II	4+0+0	100

*** SPECIALISATIONS:**

Students are required to select any one of the following groups each having four papers (DSC) in Semester VIII
 Group opted in semester VIII shall be same as in semester VII

Group I: Accounting and Finance

S. No.	Course Code	Course Title	L+T+P
1		Portfolio Management	4+0+0
2		International Financial Management	4+0+0
3		International Accounting	4+0+0
4		Foreign Exchange Management	4+0+0

Group II: Marketing

S. No.	Course Code	Course Title	L+T+P
1		Retail Management	4+0+0
2		Customer Relationship Management	4+0+0
3		Brand Management	4+0+0
4		Strategic Marketing Management	4+0+0

Group III: Human Resource Management

S. No.	Course Code	Course Title	L+T+P
1		Labour Legislation and Social Security	4+0+0
2		Training and Development	4+0+0
3		International Human Resource Management	4+0+0
4		Human Resource Development	4+0+0

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SEMESTER-I

ENGLISH LANGUAGE SKILLS-1 (Ability Enhancement Course)

Time: 3 Hours

**Credits: 4-0-0
(6 periods per week)
Total Marks: 100**

Instructions for the Paper Setters:-

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

Texts Prescribed:-

- *Prose for Young Learners* (Guru Nanak Dev University, Amritsar)
- *English Grammar in Use* (Fifth Edition) by Raymond Murphy, CUP

The syllabus is divided in four sections as mentioned below.

SECTION-A

English Grammar in Use, 5th Edition by Raymond Murphy, CUP (Units: 1-37)

SECTION-B

Paragraph Writing and *English Grammar in Use* (Units: 38-48)

SECTION-C

Prose for Young Learners: Essays at Sr. No. 1, 2, 3, 5 and 6

SECTION-D

Prose for Young Learners: Essays at Sr. No. 7, 8, 9, 10 and 11

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SEMESTER-I

Punjabi (Compulsory)
ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ) –I

ਕਰੈਡਿਟ 4-0-0

Time: 03 Hours

Max. Marks: 100
(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

ਸੈਕਸ਼ਨ - ਏ

ਦੋ ਰੰਗ (ਕਵਿਤਾ ਭਾਗ) (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ ਅਤੇ ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ),
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
(ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ /ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ/ਕਵਿਤਾ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ)

ਸੈਕਸ਼ਨ - ਬੀ

ਪੰਜਾਬ ਦੇ ਮਹਾਨ ਕਲਾਕਾਰ
(ਸੰਪਾ. ਬਲਵੰਤ ਗਾਰਗੀ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
(ਅੰਮ੍ਰਿਤਾ ਸ਼ੇਰਗਿਲ ਤੋਂ ਭਾਈ ਸਮੁੰਦਰ ਸਿੰਘ ਤਕ)
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਨਾਇਕ ਬਿੰਬ)

ਸੈਕਸ਼ਨ - ਸੀ

- (ੳ) ਪੈਰੂਾ ਰਚਨਾ
(ਅ) ਪੈਰੂਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ।

ਸੈਕਸ਼ਨ - ਡੀ

- (ੳ) **ਭਾਸ਼ਾ ਵੰਨਗੀਆਂ** : ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪ-ਭਾਸ਼ਾ ਵਿਚ ਅੰਤਰ,
ਪੰਜਾਬੀ ਦੀਆਂ ਉਪਭਾਸ਼ਾਵਾਂ ਦੇ ਪਛਾਣ-ਚਿੰਨ੍ਹ।
(ਅ) **ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਅਧਿਆਪਨ** : ਪਹਿਲੀ ਅਤੇ ਦੂਜੀ ਭਾਸ਼ਾ ਵਜੋਂ

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ਸਹਾਇਕ ਪੁਸਤਕਾਂ:-

1. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਕਾਵਿ: ਪ੍ਰਮੁੱਖ ਪ੍ਰਵਿਰਤੀਆਂ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਉਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਰਾਜਿੰਦਰਪਾਲ ਬਰਾੜ, ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਕਵਿਤਾ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
3. ਜਸਵਿੰਦਰ ਸਿੰਘ, ਨਵੀਂ ਪੰਜਾਬੀ ਕਵਿਤਾ: ਪਛਾਣ ਚਿੰਨ੍ਹ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।
4. ਧਰਮਪਾਲ ਸਿੰਗਲ, ਪੰਜਾਬੀ ਜੀਵਨੀ: ਸਰੂਪ ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
5. ਜੀਤ ਸਿੰਘ ਸੀਤਲ, ਵਾਰਤਕ ਤੇ ਵਾਰਤਕ ਸ਼ੈਲੀ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।
6. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਸਰੋਤ ਤੇ ਸਰੂਪ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਉਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
7. ਸੁਖਵਿੰਦਰ ਸਿੰਘ ਸੰਘਾ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਗਿਆਨ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ।
8. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨ ਲਾਲ ਸਿੰਘ, ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਨ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ।
9. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।
10. ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ (ਸੰਪਾ.), ਵੀਹਵੀਂ ਸਦੀ ਦੀ ਪੰਜਾਬੀ ਵਾਰਤਕ, ਸਾਹਿਤ ਅਕਾਦਮੀ, ਨਵੀਂ ਦਿੱਲੀ।
11. ਮੋਹਨ ਭੰਡਾਰੀ (ਸੰਪਾ.), ਕਥਾ ਗਾਰਗੀ ਦੀ, ਲੋਕਗੀਤ ਪ੍ਰਕਾਸ਼ਨ, ਚੰਡੀਗੜ੍ਹ।

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ਮੁੱਢਲੀ ਪੰਜਾਬੀ-I
(In lieu of Compulsory Punjabi)

ਕਰੈਡਿਟ 4-0-0

Time: 03 Hours

Max. Marks: 100
(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ

ਸੈਕਸ਼ਨ-ਏ

ਪੈਂਤੀ ਅੱਖਰੀ, ਅੱਖਰ ਕ੍ਰਮ, ਪੈਰ ਬਿੰਦੀ ਵਾਲੇ ਵਰਣ ਅਤੇ ਪੈਰ ਵਿਚ ਪੈਣ ਵਾਲੇ ਵਰਣ ਅਤੇ ਮਾਤ੍ਰਵਾਂ (ਮੁੱਢਲੀ ਜਾਣ-ਪਛਾਣ)
ਲਗਾਖਰ (ਬਿੰਦੀ, ਟਿੱਪੀ, ਅੱਧਕ) : ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ

ਸੈਕਸ਼ਨ-ਬੀ

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

ਸੈਕਸ਼ਨ-ਸੀ

ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ : ਬਾਜ਼ਾਰ, ਵਪਾਰ, ਰਿਸ਼ਤੇ-ਨਾਤੇ, ਖੇਤੀ ਅਤੇ ਹੋਰ ਧੰਦਿਆਂ
ਆਦਿ ਨਾਲ ਸੰਬੰਧਤ।

ਸੈਕਸ਼ਨ-ਡੀ

ਹਫ਼ਤੇ ਦੇ ਸੱਤ ਦਿਨਾਂ ਦੇ ਨਾਂ, ਬਾਰ੍ਹਾਂ ਮਹੀਨਿਆਂ ਦੇ ਨਾਂ, ਰੁੱਤਾਂ ਦੇ ਨਾਂ, ਇਕ ਤੋਂ ਸੌ ਤਕ ਗਿਣਤੀ ਸ਼ਬਦਾਂ ਵਿਚ

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, **ਮੁੱਢਲੀ ਪੰਜਾਬੀ**, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅਮ੍ਰਿਤਸਰ।
2. ਮਿੰਨੀ ਸਲਵਾਨ, **ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਮੁੱਢਲੇ ਸੰਕਲਪ**, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅਮ੍ਰਿਤਸਰ।
3. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, **ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਅਤੇ ਵਿਹਾਰ**, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।

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SEMESTER-I

PHC110 :Punjab History & Culture (From Earliest Times to C 320)
(Special Paper in lieu of Punjabi compulsory)
(For those students who are not domicile of Punjab)

Time: 3 Hours

Credits : 4-0-0
Max. Marks: 100

Instructions for the Paper Setters:-

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

SECTION-A

1. Physical features of the Punjab and its impact on history.
2. Sources of the ancient history of Punjab

SECTION-B

3. Harappan Civilization: Origin and extent Town planning; social, economic and religious life of the Indus Valley People.
4. The Indo-Aryans: Original home and settlements in Punjab.

SECTION-C

5. Social, Religious and Economic life during Rig Vedic Age.
6. Social, Religious and Economic life during Later Vedic Age.

SECTION-D

7. Teachings and impact of Buddhism
8. Jainism in the Punjab

Suggested Readings:

1. L. M Joshi (ed.), *History and Culture of the Punjab*, Art-I, Patiala, 1989 (3rd edition)
2. L.M. Joshi and Fauja Singh (ed.), *History of Punjab*, Vol.I, Patiala 1977.
3. BudhaParkash, *Glimpses of Ancient Punjab*, Patiala, 1983.
4. B.N. Sharma, *Life in Northern India*, Delhi. 1966.
5. Chopra, P.N., Puri, B.N., & Das, M.N.(1974). *A Social, Cultural & Economic History of India*, Vol. I, New Delhi: Macmillan India.

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SEMESTER –I
BCO01005T FINANCIAL ACCOUNTING

Time: 3 Hours

Credits: 4-0-0
Max. Marks: 100

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. The duration for exam will be 3 hours.

Note: The paper will consist of minimum 50% numerical questions.

Section A

Introduction –Nature of financial Accounting–scope–objects–limitations– Accounting concepts and conventions.

Introduction to Books of Accounts: Concept of Journal, Ledger, Cash Book and Trial Balance
Capital, Revenue and Deferred Revenue Expenditure – Capital and revenue receipts.

Section B

Final Accounts of Sole Proprietor: Preparation and Presentation of Financial Statements

Voyage Accounts– Meaning, accounting treatment in case of complete voyage & incomplete voyage.

Section C

Joint Venture – Meaning, types, determination of profits under different methods.

Consignment Accounts–Meaning, features, consignee’s commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee.

Section D

Departmental Accounts – Meaning–Objects–Advantages–Accounting procedure– Allocation of expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.

Branch Accounts –Features–Objects–Types of branches–Dependent branches– Account Systems – Stock and Debtors System –Independent branch –Features – Preparation of Consolidated Profit and Loss Account and Balance sheet.

Suggested Readings:

1. Maheshwari, S.N. and Maheshwari, S.K, “Financial Accounting”, 2009, Vikas Publishing House, New Delhi.
2. Narayanswami, R., “Financial Accounting: A Managerial Perspective”, 3rd Edition, 2008, Prentice Hall of India, New Delhi.
3. Mukherjee, A. and Hanif, M., “Financial Accounting”, 1st Edition, 2003, Tata McGraw Hill.
4. Ramchandran, N. and Kakani, R.K., “Financial Accounting for Management”, 2nd Edition, 2007, Tata McGraw Hill.

Note: Latest edition of text books to be followed.

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SEMESTER-I

BCO01006T: BUSINESS ORGANISATION

Credits: 4-0-0

Time: 3 Hours

Max. Marks: 100

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. The duration for exam will be 3 hours.

Section A

Business: Meaning and types – profession – meaning and importance of business organization. Social Responsibilities of Business – Business Ethics.

Section B

Forms of Business organization – Sole Trader – Partnership – Joint Hindu Family – Joint Stock Companies – Co-Operative Societies – Public Utilities And Public Enterprises.
 Public Sector Vs. Private Sector

Section C

Location of industry – Factors influencing location – size of industry – optimum firm – advantages of large – scale operation – limitation of small scale operation – Industrial estates – District Industries Centres.

Section D

Stock Exchange – Function – Types – Working – Regulation of Stock Exchange in India.

Business Combination – Causes – Types – Effects of Combination in India.

Trade association – Chamber of commerce – Function – Objectives Working in – India.

Suggested Readings:

1. Bhusan, Y.K. “*Fundamentals of Business Organisation and Management*”, 1980, Sultan Chand & Sons, New Delhi.
2. Tulsian, P.C. and Pandey V., “*Business Organisation and Management*”, 2009, Pearson Education, New Delhi
3. Talloo, T.J., “*Business Organisation and Management*”, 2008, Tata McGraw Hill Company, New Delhi
4. Basu, C.R., “*Business Organisation and Management*”, 2010, Tata McGraw Hill Company, New Delhi
5. Singla, R.K., “*Business Organisation & Management*”, 2011, VK (India) Enterprises, New Delhi

Note: Latest edition of text books to be followed.

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SEMESTER-I

BCO01008T: BUSINESS STATISTICS

Time: 3 Hours

Credits: 4-0-0
Max. Marks: 100

Instructions for the Paper Setters:-

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

Note: The paper will consist of minimum 50% numerical questions.

Section A

Definition, Functions, Scope and Limitations of Statistics.

Measures of Central Tendency: Types of averages—Arithmetic Mean (Simple and Weighted), Median and Mode.

Section B

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation.

Simple Correlation and Regression: Meaning, Types, Karl Pearsons & Rank Correlation(Excluding grouped data), Probable error.

Section C

Index Numbers: Meaning and importance, Methods of construction of Index Numbers: Weighted and unweighted; Simple Aggregative Method, Simple Average of Price Relative Method, Weighted index method: Laspeyres method, Pascals method and Fishers Ideal method including Time and Factor Reversal tests, Consumer Price Index.

Section D

Time Series Analysis: Components, Estimation of Trends (Graphical method, Average Method, Semi Moving Averages method and Method of Least Squares for linear path).

Probability: Conceptual meaning and definition of probability, Theorems of probability– addition and multiplication theorem of probability and concept of conditional probability (simple applications only).

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Suggested Readings:

1. Levin, Richard and David S. Rubin. "*Statistics for Management*". 7th Edition, PrenticeHall of India, New Delhi.
2. Chandan, J.S., "*Statistics for Business and Economics*", 1st Edition, (1998), Vikas Publishing House Pvt. Ltd.
3. Render, B. and Stair, R. M. Jr., "*Quantitative Analysis for Management*", 7th Edition, Prentice–Hall of India, New Delhi.
4. Gupta C B, Gupta V, "*An Introduction to Statistical Methods*", 23rd Edition (1995), Vikas Publications.
5. Siegel, Andrew F, *Practical Business Statistics*. International Edition, 5th Edition (2001), McGraw Hill Irwin.
6. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., "Business Statistics: A First Course", 4th Edition (2008), Pearson Education.

Note: Latest edition of text books to be followed.

SEMESTER-I**BCO01009T: COMPUTER APPLICATIONS IN BUSINESS
(THEORY)****Credits: 2-0-0****Max. Marks: 50****Time: 3 Hour****Instructions for the Paper Setters:-**

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

Section A

Basic Concepts: Characteristics of a Computer; Advantages of Computers; Limitation of Computers; Types of Computers; Applications of computers, Hardware, Firmware, Liveware; Software; System Software: Operating system, Translators, interpreter, compiler; Overview of operating system, function of operating system; Application software: General Purpose Packaged Software and tailormade software.

Section B

Word Processing: Introduction to word-Processing, Word-processing concepts, Use of Templates and styles, working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents

Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

Section C

Preparing Presentations: Basics of presentations: Slides, Fonts, Drawing, editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

SEMESTER-I

Section D

Spreadsheet basics: Spreadsheet concepts; Creating a work book, saving a work book, editing a work book, inserting, deleting work sheets, entering data in a cell, formula Copying, moving data from selected cells, Handling operators in formulae: Inserting Charts- LINE, PIE, BAR, Organizing Charts and graphs; Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time.

Suggested Readings:

1. Jain, H. C. & Tiwari, H. N. —Computer Applications in Business || Taxmann, Delhi.
2. Joseph, P.T., S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning
3. Mathur, S. & Jain, P. —Computer Applications in Business || Galgotia Publishing Company
4. Madan, S. —Computer Applications in Business || Scholar Tech Press, Delhi.
5. Sharma, S.K. & Bansal, M. —Computer Applications in Business || Taxmann, Delhi.
6. Thareja R (2019). Fundamentals of Computers. Oxford University Press.
7. Thareja R (2018). IT & Its Business Application. Oxford University Press.

Note: Latest edition of text books to be followed.

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SEMESTER-I

**BCO01010L: COMPUTER APPLICATIONS IN BUSINESS
(PRACTICAL)**

Credits: 1

Marks: 25

SEMESTER I**USE -0011 : ENTREPRENEURSHIP MINDSET– I
(Mandatory Skill Enhancement Course)**

Credits: 0+0+2
Total Marks: 50

Introduction: This course provides students with a holistic framework to develop entrepreneurial skills across the student's journey. The curriculum covers core principles of entrepreneurship, including identifying business opportunities, setting up operations, marketing, scaling, and financial management.

The aim of this course is to ensure that, by the end, learners acquire essential entrepreneurial competencies such as **strategic thinking, practical application, founders & growth mindset, operational skills, and foundational financial literacy.**

Learning Objectives

By the end of this course, students will be able to:

- Understand and apply entrepreneurial principles to real-world business situations.
- Develop and implement business strategies across different industries.
- Use digital tools, including AI, to enhance and automate business operations.
- Build sustainable business models, manage financials, and scale operations.

Entrepreneurial Specialization Tracks: Skill Development and Business Implementation:

Throughout the program, students will select **one of the following five specialized tracks** using the **“Punjab Entrepreneurship Mindset Programme”** App, designed to provide a structured pathway for developing entrepreneurial skills and implementing business ventures.

1. **E-commerce:** In this track, students will learn how to build, manage, and scale an online business. From setting up an e-commerce platform to managing digital marketing strategies, inventory, and customer experience, this specialization provides the tools needed to succeed in the rapidly growing digital marketplace.
2. **Content Creation:** This track focuses on empowering students to create, curate, and market digital content across various platforms. Students will learn how to build a personal or brand identity, develop engaging content, and monetize their platforms, whether through social media, video production, blogging, or influencer marketing.
3. **Professional Services:** In this track, students will learn how to capitalize on freelance and contract-based opportunities. They will explore strategies for building a sustainable service-based business, manage client relationships, and maximize the flexibility that comes with this track.

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- 4. Retail Business:** This track introduces students to the fundamentals of starting and managing small scale retail ventures. Learners will discover how to identify in-demand products, source suppliers, setup shop (physical or home-based), and attract local customers. Emphasis will be placed on practical steps like pricing, promotion, customer service, and building repeat sales to establish as steady income stream.
- 5. Miscellaneous:** This track gives students the freedom to explore unique and diverse business ideas that don't fit into one category. Learners can identify opportunities around them, test simple solutions, and creates mall ventures based on local needs or personal interests. The focus is on creativity, problem-solving, and learning how to turn everyday ideas into earning opportunities.

The focus is on practical application, with students engaging in real-world projects that culminate in the creation and scaling of a business.

Registration on the APP:

For Android Users:

Step1: Click the following link to download and install the App:

https://drive.google.com/file/d/1zgfoFWN0Y1zWJNf_gMpbGvlyeQl0WPM2/view?usp=drivesdk

Step 2: Register by providing your details and generate OTP. (If the OTP is not generated, use the last six digits of your mobile number as the OTP).

Step 3 : Open the tasks and complete it by giving your feedback and handling the AI based Quiz.

For I- Phone Users:

Step 1: Click on this link <https://punjabstartup.com/>

Step 2: Signup to create an account and generate OTP

Step 3 : Fill in your personal and educational details. After your account is created, open the tasks and complete it by giving your feedback and handling the AI based Quiz.

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Content Creation		
Week/ Milestone	Milestone	Description
1	Start your journey as a content creator	Learn how to reach thousands of followers online by creating content
2	Decide your content topic	Explore different topics and finalize one topic on which you will create content
3	Start your own content channel	Launch your official channel on YouTube or Instagram and start building your audience
4	Plan your first week content calendar	Learn how to create a simple weekly content calendar that would keep your audience engaged and make them follow you
5	Plan and record your first video	Learn how to create a clear and catchy script for your first video and shoot it using your phone
6	Edit and launch your first video	Learn how to edit your video with trendy music And cool effects and launch your channel with first video
7	Reach first 100 followers	Use WhatsApp and personal Instagram account to tell people about your channel and reach first 100 followers/subscribers
8	Master the skill of engaging people with your content	Learn how to connect with your audience so they stay engaged and feel involved
9	Follow latest trends and famous influencers to grow your channel	Learn how to use trending to pics and tag well-known channels or creators to boost your reach and attract more followers
10	Learn how you can make money from your content	Discover how to do brand deals and promote brands or products your followers truly care about
11	Make your first partnership	Reach out to 10 brands for partnership and turn one into your first paid deal
12	Plan your business growth	Create a 1-month plan on what to post on a weekly basis to grow your followers and earn money

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E-commerce		
Week/ Milestone	Milestone	Description
1	Learn how to start selling online	Learn what an E-commerce business is and how you can start selling online in less than 30 days
2	Choose your product	Explore different products and finalize what you want to sell online
3	Find a supplier who will deliver the product for you	Identify suppliers who can send your product directly to the customer and help you launch your E-commerce business
4	Create your E-commerce store	Make a simple online store using Instamojo and learn how to upload product images and description on the store
5	Activate payments on your store	Learn how to link your bank account to a payment gateway and integrate that with your Instamojo store to Start receiving payments
6	Launch your online store	Connect your domain name to your Instamojo account, create your launch poster, and officially launch your E-commerce store
7	Get first 100 people visit your online store	Learn how to write simple and catchy messages to promote your store and send it to 100 people
8	Make your first sale	Convert one paying customer and learn how to process the order from beginning to delivery
9	Create and post your first ad	Learn how to design a simple promotional ad and post it to bring in more people and sales
10	Take feedback from customers	Engage with your paid customers, take product feedback, and upload success stories or reviews on your website
11	Get a repeat customer or referral	Build trust with your paid customers to get either a repeat order or a referral
12	Plan your business growth	Make a 1-month plan to promote and grow your E-commerce store and earn more money

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Professional Service		
Week/ Milestone	Milestone	Description
1	Start your journey in professional services	Learn what is a service and how you can earn money by offering your skill as a service
2	Choose your service skill	Choose one skill you are good at and turn it into a service that people will pay for
3	Find your ideal customer	Talk to people directly or through social media apps, understand who is willing to pay for your service and "WHY"
4	Build your online profile and show what you offer	Explore apps or websites such as WhatsApp Business, Upwork, or Urban Company, and learn how to create an online profile
5	Write your service description	Learn how to write your service in a simple and powerful way that gets people excited to try it
6	Finalize your pricing and launch your service	Learn how to set the right price that your customer finds fair and launch your service
7	Get first 100 leads for your service	Learn how to write catchy messages to promote your service in the market and get first 100 leads
8	Offer a free service and learn from feedback	Give your service for free to real users and use their feedback to make it better
9	Make your first sale	Get one paying customer for your service and work really hard to get a 5 star rating and a video testimonial
10	Build trust with customers and get repeat orders	Use your trust and good relationship with existing customers to get your first repeat customer
11	Earn your first referral	Start offering bonus or other additional services to your existing customers and get Your first referral
12	Plan your business growth	Make a 1 month plan on how to get more customers and earn more money

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Retail Business		
Week/ Milestone	Milestone	Description
1	Learn how to start retail business	Understand how retail works, the types of business you can start, and talking to local shops
2	Choose your product and ideal customer	Look at products in demand in your area and choose what you'll focus on based on Your customer needs
3	Find a supplier for your product	Identify suppliers or wholesalers who can give you quality products/raw materials at good prices
4	Setup your business	Arrange your shop/home or prepare your product stocked with shopkeepers
5	Decide product prices and prepare stock	Decide the right selling price, maintain a simple record of sales, and get ready to handle cash or digital payments
6	Launch your business	Put up posters near your shop, and share the announcement with friends, family, and local Community groups
7	Promote your business in your area	Learn how to use simple ways to promote your business locally
8	Make your first sale	Ensure the buying process is smooth and the customer is happy
9	Take feedback from customers	Engage with your paid customers and take product feedback
10	Discover other platforms to grow your sales	Learn how to setup a free WhatsApp Business account for your shop and collect Orders there
11	Get a repeat customer or referral	Build trust with your paid customers to get either a repeat order or a referral
12	Plan your business growth	Make a 1-month plan to promote and grow your retail business and earn more money

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Miscellaneous		
Week/ Milestone	Milestone	Description
1	Start your journey as an entrepreneur	Learn what entrepreneurship means and how you can start earning by solving problems around you
2	Identify and valid a tea problem to solve	Look around yourself, talk to people, and pick one real problem that many people face
3	Define your customer and their pain points	Find out who will buy from you, what difficulties they face, and why they need your solution
4	Generate business ideas and finalize one idea	Think of different ways to solve the problem, compare options, and choose one idea to move ahead with
5	Define your product or service	Decide clearly what product or service you will Provide and how it will solve the customer's problem
6	Finalize your pricing and launch your business	Set a fair price for your product or service and take the first step to launch your business
7	Promote your business and get first 100 leads	Tell people about your business using word of mouth, posters, or social media, and collect interest from 100 people
8	Make your first sale	Get your first paying customer and deliver your product or service with full effort
9	Take feedback from customers and improve	Listen to what customers say after using your product/service and make it better step by step
10	Build trust with customers and get your first repeat order	Keep your promise, give good quality, and motivate your customer to buy from you again
11	Earn your first referral and expand your sales	Ask happy customer store commend you to friends and family so that you can grow your sales
12	Plan your business growth	Make a simple plan for the next month to get more customers, increase sales, and grow your business

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Evaluation Criteria

Evaluation Component	Description	Weightage
Weekly Task Completion	Timely submission of weekly tasks, including activities, reflection prompts, graded quizzes etc	60%
Target Completion	Performance-based evaluation on hitting revenue or Profit targets (e.g., generating ₹ 10,000 revenue)	20%
Final Project	A comprehensive project depending the theme of the semester	20%

Weekly Component:

Each week of the course follows a structured format designed to guide students from learning to doing, using simple, mobile-accessible components:

Component	Duration	Description
Action Lab	~4hrs	- Hands-on task on the weekly concept - Includes step-by-step guidance, templates, and worksheets - Ends with a submission (e.g., video, reflection, or proof of action)
Learning Resources	Self-paced	-Videos, short readings, real-life stories, and tools to deepen understanding at their own pace
Check-in	Self-paced	-Quizzes & Reflection prompts

SEMESTER I

Syllabus Overview for Semester 1-5

Semester	Learning Focus	Learner's demonstration	Revenue Target
1	Setup & Launch	Understand. Create. Start.	₹ 10,000
2	Marketing Basics	Engage. Share. Grow.	₹ 40,000
3	Operations & Scale	Earn. Deliver. Expand.	₹ 80,000
4	Organic Growth	Attract. Retain. Build.	₹ 160,000
5	AI Automation & Finance mastery	Simplify. Track. Sustain	₹ 400,000

Semester 1: Setup & Launch

In Term 1, students will explore what entrepreneurship means and how it connects to their daily lives. They will learn to identify problems, shape simple business ideas, and test the market settings. This semester builds the foundation—mindset, observation, value creation, and action.

Semester 2: Marketing Basics

In Term 2, students will learn how to attract customers and grow their visibility using digital platforms and community-based marketing strategies. Students will also begin to run paid advertising campaigns and learn how to optimize their marketing efforts.

Semester 3: Operations & Scale

This semester focuses on the day-to-day operations of running a business, including order fulfillment, customer service, and logistics. Students will also focus on scaling operations as demand grows, with an emphasis on managing resources effectively.

Semester 4: Organic Growth

Students will learn how to grow their businesses organically, using referrals, partnerships, and community engagement. This semester focuses on building a loyal customer base and using word-of-mouth marketing to increase reach and credibility.

SEMESTER I

Semester 5: AI Automation & Financial Mastery

The final semester prepares students for long-term sustainability. Students integrate AI to improve productivity, automate routine tasks, and enhance decision-making. They also dive deep into financial planning, learning to set income goals, track expenses, understand profit margins, and create simple financial forecasts. This semester helps students solidify their entrepreneurial identity design systems for financial stability and scalability.

Course Outcomes

After studying this course, students will be able to:

- Launch and manage a business within their chosen track.
- Identify profitable opportunities and develop innovative solutions.
- Implement marketing and sales strategies using both digital and traditional methods.
- Use financial metrics to track performance and make informed business decisions.
- Scale a business using operational systems and automation tools.

Suggested Readings

- Simon Sinek, *Start with Why: How Great Leaders Inspire Everyone to Take Action*, Portfolio/Penguin
- Eric Ries, *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses*, Crown Business
- Jonah Berger, *Contagious: How to Build Word of Mouth in the Digital Age*, Simon & Schuster
- Phil Knight, *Shoe Dog: A Memoir by the Creator of Nike*, Scribner
- Jason Fried and David Heinemeier Hansson, *Rework: Change the Way You Work Forever*, Crown Business
- Héctor García and Francesc Miralles, *Ikigai: The Japanese Secret to a Long and Happy Life*, Penguin Books
- Tim Ferriss, *Tools of Titans (Selected Chapters)*, Houghton Mifflin Harcourt
- Peter Thiel and Blake Masters, *Zero to One: Notes on Startups, or How to Build the Future*, Crown Business
- Anil Lamba, *Romancing the Balance Sheet*, Anil Lamba Publications
- The Better India/Your Story, *Young Entrepreneurs Series* (Collection of Articles) Real Indian stories
Of youth starting businesses, snackable reads that show what's possible.

SEMESTER-II
APPRECIATING ENGLISH LITERATURE-1
(Multidisciplinary Course)

Time: 3 Hours

Credits: 4-0-0
(6 periods per week)
Total Marks: 100

Instructions for the Paper Setters:-

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

Texts Prescribed:

1. *Tales of Life* (Guru Nanak Dev University, Amritsar)
2. *English Grammar in Use* (Fifth Edition) by Raymond Murphy, CUP (Units: 49-97)

The syllabus is divided in four sections as mentioned below.

SECTION–A

English Grammar in Use, 5th Edition by Raymond Murphy, CUP (Units: 49-81)

SECTION–B

Personal letter Writing and *English Grammar in Use* (Units: 82-97)

SECTION–C

Tales of Life (Guru Nanak Dev University, Amritsar): Stories at Sr. No. 1, 2, 3, 5 and 6

SECTION–D

Tales of Life (Guru Nanak Dev University, Amritsar): Stories at Sr. No. 7, 9, 10, 11, 12

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SEMESTER-II
Punjabi (Compulsory)-2
 ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-2

ਕਰੈਡਿਟ 4-0-0

Time: 03 Hours

Max. Marks: 100
 (6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

ਸੈਕਸ਼ਨ - ਏ

ਦੋ ਰੰਗ (ਕਹਾਣੀ ਭਾਗ) (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਵਿੱਲੋਂ ਅਤੇ ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ),
 ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
 (ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ)

ਸੈਕਸ਼ਨ - ਬੀ

ਪੰਜਾਬ ਦੇ ਮਹਾਨ ਕਲਾਕਾਰ
 (ਸੰਪਾ. ਬਲਵੰਤ ਗਾਰਗੀ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
 (ਸਤੀਸ਼ ਗੁਜਰਾਲ ਤੋਂ ਸੁਰਿੰਦਰ ਕੌਰ ਤਕ)
 (ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਨਾਇਕ ਬਿੰਬ)

ਸੈਕਸ਼ਨ - ਸੀ

- (ੳ) ਦਫ਼ਤਰੀ ਚਿੱਠੀ-ਪੱਤਰ
 (ਅ) ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ

ਸੈਕਸ਼ਨ - ਡੀ

- (ੳ) ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਂਤ
 (ਅ) ਪੰਜਾਬੀ ਸ਼ਬਦ-ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ-ਰਚਨਾ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਮੁੱਢਲੇ ਸੰਕਲਪ

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SEMESTER-II

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, ਪੰਜਾਬੀ ਕਹਾਣੀ : ਸਿਧਾਂਤ, ਇਤਿਹਾਸ ਤੇ ਪ੍ਰਵਿਰਤੀਆਂ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਬਲਦੇਵ ਸਿੰਘ ਧਾਲੀਵਾਲ, ਪੰਜਾਬੀ ਕਹਾਣੀ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
3. ਸਵਿੰਦਰ ਸਿੰਘ ਉੱਪਲ, ਪੰਜਾਬੀ ਕਹਾਣੀਕਾਰ, ਨੈਸ਼ਨਲ ਬੁੱਕ ਸ਼ਾਪ, ਦਿੱਲੀ।
4. ਸਵਿੰਦਰ ਸਿੰਘ ਉੱਪਲ, ਪੰਜਾਬੀ ਕਹਾਣੀ : ਸਰੂਪ ਤੇ ਸਿਧਾਂਤ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
5. ਗੁਰਬਖਸ਼ ਸਿੰਘ ਫਰੈਂਕ, ਨਿੱਕੀ ਕਹਾਣੀ ਅਤੇ ਪੰਜਾਬੀ ਨਿੱਕੀ ਕਹਾਣੀ, ਪੰਜਾਬੀ ਰਾਈਟਰਜ਼ ਕੋਆਪਰੇਟਿਵ ਸੁਸਾਇਟੀ, ਲੁਧਿਆਣਾ।
6. ਧਰਮਪਾਲ ਸਿੰਗਲ, ਪੰਜਾਬੀ ਜੀਵਨੀ : ਸਰੂਪ ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ (ਜੀਵਨੀ ਨੰ: 10 ਤੋਂ 18)।
7. ਸੁਖਵਿੰਦਰ ਸਿੰਘ ਸੰਘਾ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਗਿਆਨ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ।
8. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।
9. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।
10. ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ (ਸੰਪਾ.), ਵੀਹਵੀਂ ਸਦੀ ਦੀ ਪੰਜਾਬੀ ਵਾਰਤਕ, ਸਾਹਿਤ ਅਕਾਦਮੀ, ਨਵੀਂ ਦਿੱਲੀ।
11. ਮੋਹਨ ਭੰਡਾਰੀ (ਸੰਪਾ.), ਕਥਾ ਗਾਰਗੀ ਦੀ, ਲੋਕਗੀਤ ਪ੍ਰਕਾਸ਼ਨ, ਚੰਡੀਗੜ੍ਹ।

SEMESTER-II

**ਮੁੱਢਲੀ ਪੰਜਾਬੀ-2
(In lieu of Compulsory Punjabi)**

ਸਮਾਂ: 3 ਘੰਟੇ

Time: 03 Hours

**ਕਰੈਡਿਟ 4-0-0
Max. Marks : 100
(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)**

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ

ਸੈਕਸ਼ਨ-ਏ

ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ : ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ
(ਨਾਂਵ, ਪੜਨਾਂਵ, ਕਿਰਿਆ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ, ਸਬੰਧਕ, ਯੋਜਕ ਅਤੇ ਵਿਸਮਿਕ)

ਸੈਕਸ਼ਨ-ਬੀ

ਪੰਜਾਬੀ ਵਾਕ ਬਣਤਰ : ਮੁੱਢਲੀ ਜਾਣ-ਪਛਾਣ
(ੳ) ਸਾਧਾਰਨ ਵਾਕ, ਸੰਯੁਕਤ ਵਾਕ ਅਤੇ ਮਿਸ਼ਰਤ ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ)
(ਅ) ਬਿਆਨੀਆ ਵਾਕ, ਪ੍ਰਸ਼ਨਵਾਚਕ ਵਾਕ ਅਤੇ ਹੁਕਮੀ ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ)

ਸੈਕਸ਼ਨ-ਸੀ

ਪੈਰ੍ਹਾ ਰਚਨਾ
ਸੰਖੇਪ ਰਚਨਾ

ਸੈਕਸ਼ਨ-ਡੀ

ਚਿੱਠੀ ਪੱਤਰ (ਘਰੇਲੂ ਅਤੇ ਦਫ਼ਤਰੀ)
ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ

SEMESTER-II

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਮੁੰਢਲੀ ਪੰਜਾਬੀ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅਮ੍ਰਿਤਸਰ।
2. ਮਿੰਨੀ ਸਲਵਾਨ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਮੁੰਢਲੇ ਸੰਕਲਪ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅਮ੍ਰਿਤਸਰ।
3. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਅਤੇ ਵਿਹਾਰ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।

Bachelor of Commerce (Three Years Degree Course)/
 Bachelor of Commerce (Hons.) (Four Years Degree Course)
 Credit Based Grading System (CBGS)
 Syllabus for the Colleges Batch From Year 2025 To 2029

SEMESTER-II

PHC-111: Punjab History & Culture (C. 320 to 1000 A.D.)
(Special Paper in lieu of Punjabi compulsory)
(For those students who are not domicile of Punjab)

Time: 3 Hours

Credits: 4-0-0
Max. Marks: 100

Instructions for the Paper Setters:-

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

SECTION-A

1. Alexander's Invasion and its Impact
Punjab under Chandragupta Maurya and Ashoka.

SECTION-B

2. The Kushans and their Contribution to the Punjab.
3. The Panjab under the Gupta Empire.

SECTION-C

4. The Punjab under the Vardhana Emperors
5. Socio-cultural History of Punjab from 7th to 1000 A.D.

SECTION-D

6. Development of languages and Education with Special reference to Taxila
7. Development of Art & Architecture

Suggested Readings

1. L. M Joshi (ed), *History and Culture of the Punjab*, Art-I, Punjabi University, Patiala, 1989 (3rd edition)
2. L.M. Joshi and Fauja Singh (ed.), *History of Punjab*, Vol.I, Punjabi University, Patiala, 1977.
3. Budha Parkash, *Glimpses of Ancient Punjab*, Patiala, 1983.
4. B.N. Sharma: *Life in Northern India*, Delhi. 1966.

SEMESTER-II
SOA 105: DRUG ABUSE: PROBLEM, MANAGEMENT AND PREVENTION
(VALUE ADDED COURSE)

Credits : 2-0-0
Max. Marks: 50

Time: 3 hours

Instructions for the Paper Setters:-

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

Section – A

Meaning of Drug Abuse:

- 1) Meaning, Nature and Extent of Drug Abuse in India and Punjab.
- 2) Consequences of Drug Abuse for:
Individual : Education, Employment, Income.
Family : Violence.
Society : Crime.
Nation : Law and Order problem.

Section – B

Management of Drug Abuse:

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

Section – C

Prevention of Drug abuse:

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

Section – D

Controlling Drug Abuse:

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

SEMESTER-II

References:

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

SEMESTER-II
BCO02005T : ADVANCED FINANCIAL ACCOUNTING

Time: 3 Hours

Credits: 4-0-0
Max. Marks: 100

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. The duration for exam will be 3 hours.

Note: The paper will consist of minimum 50% numerical questions.

Section A

Depreciation: Causes–Objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation: Straight line method – Diminishing Balance Method.

Provisions and Reserves: Reserve Fund - Different Types of Provisions and Reserves.

Section B

Accounts from Incomplete Records – Hire Purchase and Instalment Purchase System: Single Entry: Features – Books and Accounts maintained – Recording of transactions – Ascertainment of Profit (Statement of Affairs method only). Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession. Instalment Purchase System: Difference between Hire purchase and Instalment Purchase Systems – Accounting Treatment in the books of Purchaser and Vendor.

Section C

Partnership Accounts: Legal provisions in the absence of Partnership Deed Fluctuating Capitals – Preparation of final accounts Treatment of Goodwill and Admission of a partner, accounting treatment of Retirement and Death of a Partner

Section D

Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

Suggested Readings:

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., “Advanced Accountancy” 2017. S. Chand & Co. New Delhi.
2. Gupta, R. L &Radheswamy. M. “Advanced Accountancy” Vol. I & II 2009. S Chand & Co. New Delhi.
3. Maheshwari, S.N. Maheshwari, S.K.&Maheshwari. S.K. “Advanced Accountancy” 11 Edition.2018 Vikas Publishing House Pvt. Ltd. New Delhi.

Note: Latest edition of text books to be followed.

SEMESTER-II

BCO02006T : COMMERCIAL LAW

Time: 3 Hours

Credits: 4-0-0
Max. Marks: 100

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. The duration for exam will be 3 hours.

Section A

The Indian Contract Act, 1872: Contract – Meaning, Characteristics and kinds, Essentials of Valid Contract –Offer and Acceptance, Consideration, Contractual Capacity, Free Consent. Discharge of Contract – Modes Of discharge, Breach of Contracts and its Remedies.

Section B

Contract of Indemnity and Guarantee
Contract of Bailment & Pledge
Contract of Agency

Section C

The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell.

Conditions and warranties: Transfer of ownership in goods including sale by non-owners, Performance of contract of sale.

Unpaid seller: Meaning and rights of an unpaid seller against the goods and the buyer.

Section D

The Limited Liability Partnership Act, 2008: Foundation of LLP in India; Strcuture of an LLP; Procedure for Formation of LLP in India; LLP versus Sole Proprietorship; LLP versus Conventional Partnership; LLP versus Joint Stock Company.

The Competition Act: Competition Commission: Aim and Objectives; Important Provisions.

Suggested Readings:

1. Singh, A., “*Principles of Mercantile Law*”, (2011), Eastern Book Co.
2. Tulsian, P. C., “*Business Laws*”, 2nd Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., “*Business Law*”, 5th Edition (2009), Vikas Publishing, House (P) Ltd.
4. Maheshwari&Maheshwari, “*Business Law*”, National Publishing House, New Delhi.
5. Chadha, P. R., “*Business Law*” Galgotia Publishing Company, New Delhi.

Note: Latest edition of text books to be followed.

SEMESTER-II
BCO02007T: BUSINESS ECONOMICS

Credits: 4-0-0

Time: 3 Hour

Max. Marks: 100

Instructions for the Paper Setters:-

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

Section A

Theory of Demand:

Meaning of demand and its types, law of demand, price elasticity of demand and its measurement. Consumer's Behaviour: Utility approach: Brief outline of law of diminishing marginal utility and law of equi-marginal utility.

Indifference Curve Approach: Meaning, properties, price, income and substitution effect, Revealed Preference Approach.

Section B

Theory of Production: Law of variable proportions and Law of returns to scale.

Theory of Cost: Concept of cost, Kinds of cost, Short and Long run cost curves, Traditional and Modern Approaches.

Revenue: Average revenue, Marginal revenue and Total revenue. Relationship between average revenue and marginal revenue and Elasticity of demand.

Section C

Perfect Competition: Meaning, features, price and output determination of firm and industry under perfect competition.

Monopoly: Meaning, features, price and output determination under monopoly.

Monopolistic Competition: Meaning, features, price and output determination under Monopolistic competition.

Section D

National Income: Definition and Importance of National Income. Gross and Net Domestic Product; Personal Income and Disposable Income. Measurement of National Income: Income, Output and Expenditure Method, Problems in measurement of National Income particularly in underdeveloped countries.

Consumption: Meaning, determinants (subjective and objective) and importance. Keynes Psychological law of consumption.

Suggested Readings:

1. Maheswari & Varshney, *Managerial Economics*, S. Chand & Co., New Delhi.
2. Koutsoyiannis A., "*Modern Micro Economics*", 2nd edition, MacMillan House, New Delhi.
3. Dwivedi, D.N., "*Managerial Economics*", 7th Edition, Vikas Publication.
4. Ahuja, H. L., "*Modern Micro Economics*", (2009), Sultan Chand and Co., New Delhi.
5. Williamson, S. D., "*Macroeconomics*", 4th Edition (2010), Pearson Publication.
6. Froyen, R., "*Macroeconomics*", 9th Edition (2008), Pearson Publication.
7. Hirschey, M. "*Fundamental of Managerial Economics*", 9th Edition (2009), South Western Cengage Learning

Note: Latest edition of text books to be followed.

SEMESTER-II**USE-0012: ENTREPRENEURSHIP MINDSET-II
(Mandatory Skill Enhancement Course)**

Credits: 0+0+2
Total Marks: 50

Semester Snapshot - Semester 2**Entrepreneurship 102/201 (Marketing Basics)****Introduction**

This semester helps learners understand marketing as a practical life skill - not just “advertising.” It teaches them how to communicate value, attract the right customers, and grow something small into something sustainable. Learners explore the basics of customer psychology, messaging, content creation, and simple sales strategies. Through hands-on activities, they will practice real marketing techniques for their micro-hustle or a simulated business idea, learning how to get attention, build trust, and generate sales.

Learners Objective

- Understand the core concepts of marketing using simple, relatable real-world examples.
- Learn how customers think, choose, and buy—and how businesses influence decisions ethically.
- Identify and define a target customer clearly instead of “selling to everyone.”
- Create clear messaging: what they sell, who it helps, and why it matters.
- Use basic marketing channels (offline + online) to attract customers.
- Run a simple marketing campaign and measure what worked.
- Build confidence in selling, promoting, and talking about their product/service.

Outcome

By the end of this semester, learners will be able to market a product/service using basic strategies, attract real customers, and improve their results through feedback and experimentation.

Guiding Principles/Approach

This syllabus is built on action-based learning, clarity-first communication, and customer-first thinking. Learners don’t just *study* marketing - they *practice* it in real situations through small experiments and repeated improvement. The course is designed to feel approachable and practical: learners create simple content, test messaging, talk to real people, and observe what influences decisions.

Instead of heavy theory, students build marketing skills through doing: customer discovery, storytelling, channel experiments, and reflection. The curriculum emphasizes confidence-building, ethical marketing, and communication as a leadership skill. By helping learners see results quickly (even small wins like one customer or one inquiry), the program builds motivation, creativity, and real-world business readiness.

SEMESTER-II
Semester 2 Curriculum
Recap Milestone

The recap milestone focuses on revising all the 12 milestones of semester 1 and also helps students understand the upcoming 12 milestones journey of semester 2.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
Recap	Recap and Introduction	Revise what you learned in Semester 1 and plan what you will do in Semester 2	1	Revise first 12 milestones of Semester 1	Watch a video on "Semester 1 summary"
					Download 12 summary cards of Semester 1 milestones
					Write 3 key learnings of Semester 1
					Write 3 things you will improve in semester 2
			2	Set your goals for Semester 2	Attempt Semester 1 Recap Quiz
					Learn how to 4X your revenue in Semester 02 using Marketing
					Read how famous brands use marketing to increase revenue
					Set your marketing goals
					Attempt Semester 2 Readiness Quiz

Milestone 13: Marketing Fundamentals

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
13	Learn marketing fundamentals to scale your business	Learn how you can use multiple types of marketing to scale your business and grow your revenue	1	Understand what is marketing	Watch a video on marketing fundamentals
					Read examples of famous marketing campaigns in India
					Explain what you learned about marketing
					Attempt task 01 quiz
			2	Learn different types of digital marketing	Watch a video on what is digital marketing
					Read a document on types of digital marketing
					Write what what kind of digital marketing works best for your business and why
					Attempt task 02 quiz
			3	Write 3 marketing ideas for your business	Read a document on how businesses like yours are using marketing to generate revenue
					Write 3 marketing ideas to scale your business
					Validate your ideas with 3-5 people
					Shortlist the best idea and explain how it will generate revenue
Share your experience of doing this milestone					
		Attempt task 03 quiz			

Milestone 14: WhatsApp Community Marketing

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
14	Build and activate your WhatsApp community	Build a WhatsApp community for your users and use it to generate trust, engagement, and sales	1	Create your WhatsApp community	Watch a video on why you should build a WhatsApp Community
					Read a document on how to create a WhatsApp community
					Enter the name of your community
					Upload your WhatsApp community link
					Attempt task 01 quiz
			2	Invite people to join your WhatsApp community	Read a few sample invite and welcome messages
					Draft an invite message to invite 50 people to join your community
					Draft a welcome message for your community members
					Upload a screenshot of your welcome message
					Attempt task 02 quiz
			3	Engage your community users and start building trust	Learn 'how to engage people in your community'
					Read top 10 community engagement ideas for your business
					Write 5 types of content to post weekly in your community
					Create and upload your weekly calendar
					Attempt task 03 quiz
			4	Get 3 sales from your WhatsApp Community	Learn how to do soft-selling on community
					Create a community-only offer
					Learn how to convert interested people into paid customers
Write a simple plan to generate 3 sales per month from the community					
Share your experience of doing this milestone					
Attempt task 04 quiz					

Milestone 15: Generating Content for Marketing using AI

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
15	Use AI to generate content for marketing	Learn how to use AI tools to generate creative ideas and create professional videos, posters, and blogs	1	Learn what is content marketing	Watch a video on 'what is content marketing'
					Learn which content works for brand awareness or revenue generation
					Write 3 types of content you believe your customers like
					Attempt task 01 quiz
			2	Generate content ideas to attract customers	Learn how to use AI to generate content marketing ideas for your business
					Generate 10 small content ideas to attract your customers
					Discuss the ideas with your users and take feedback
					Shortlist top 3 content ideas to attract customers
					Attempt task 02 quiz
			3	Create your first brand video using AI	Watch a video on "How to use AI tools to create simple short videos"
					Read this guide on how to ask AI to write a video script
					Generate 5 ideas for your AI videos and write them here
					Upload your AI generated video link
					Attempt task 03 quiz
			4	Create a brand poster using AI	Learn how to create a poster using AI
					Write a prompt for the poster will you create using AI
					Upload the AI poster you have created
					Post this poster in your WhatsApp community
					Attempt task 04 quiz
			5	Write a blog using AI	Learn how to use prompt engineering to write content for your business
Read list of topics on which you can write a blog					
Write the topic on which you will write a short blog					
Write the first version of your blog					
Share your blog with your friends and faculty					
Share your experience of doing this milestone					
Attempt task 05 quiz					

Milestone 16: Social Media Marketing

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
16	Plan your social media marketing strategy	Learn what is social media marketing and how can you execute it to scale your business	1	Learn what is social media marketing	Watch a video on "Introduction to Social media marketing"
					Learn different types of social media marketing
					Read a document on how to use social media marketing to generate revenue
					Write your understanding of social media marketing
					Write one social media marketing idea for your business
					Attempt Task 01 Quiz
			2	Research your competitors	Learn how to research your competitors
					Find your competitors
					Write top 3 things your competitors are posting
					Find one unique gap that you can capture
					Attempt task 02 quiz
			3	Finalize your content pillars	Watch a video on 'what are content pillars'
					Read examples of 'content pillars'
					Write 5 content pillars for your social media strategy
					Attempt task 03 quiz
			4	Create your weekly social media plan	Watch a video on 'how to create a weekly social media plan'
					Look at examples of 'social media calendar'
					Create and upload your weekly calendar
					Upload the link of your Instagram Channel
					Share your experience of doing this milestone
Attempt task 04 quiz					

Milestone 17: Trust-led Marketing

stone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
7	Generate leads and turn them into sales	Use testimonials, conversations, and daily posts to generate leads and close sales.	1	Use social proof to build trust	Identify 2 happy customers
					Create a testimonial post with CTA
					Post testimonial on social media
					Post testimonial on the community
					Attempt task 01 quiz
			2	Make people share their problems	Learn how to ask open-ended questions
					List 5 customer problems
					Post these problems in community and social media
					Evaluate top 2 problems customers face
					Encourage people to share their problems
					Attempt task 02 quiz
			3	Help your users with 3-5 days content sprint and generate leads	Brainstorm or use AI to create a solution document for each problem
					Post solution to 1 problem on a daily basis
					DM people to check if your solution is helping them
					Write how many leads did you generate
					Attempt task 03 quiz
			4	Convert leads into sales	Learn how to convert leads into sales
					Soft sell your offering in community and social media
					DM people how can your product help them better
					Follow up after 24 to 48 hours
Write how many leads you converted into sales					
Share your experience of doing this milestone					
Attempt task 04 quiz					

Milestone 18: Viral/Trend Marketing

stone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
8	Make your brand go viral	Design viral marketing campaigns to reach 5X users without spending any money	1	Learn viral marketing	Understand what is virality and how it works
					Read about top 10 viral marketing campaigns in India
					Write 3 reasons why people share content
					Attempt task 01 quiz
			2	Design 2 viral campaigns for your business	Learn 5 types of common viral marketing strategies
					Read 10 viral marketing ideas for your business
					Design 2 viral campaigns for your business
					Take feedback from people and finalize one campaign
					Set your campaign targets
					Attempt task 02 quiz
			3	Launch one viral campaign to increase customer reach	Create your campaign launch video or poster
					Create your campaign launch message
					Launch your campaign on your social media platform
					Launch your campaign in your WhatsApp community
					Attempt task 03 quiz
			4	Promote your campaign to make it viral	Share your campaign in other groups and forums
					Measure your campaign performance
					Learn how to improve your campaign
					Analyze your campaign and record final metrics
					Enter the summary of your campaign
Share your experience of doing this milestone					
Attempt task 04 quiz					

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
18	Make your brand go viral	Design viral marketing campaigns to reach 5X users without spending any money	1	Learn viral marketing	Understand what is virality and how it works
					Read about top 10 viral marketing campaigns in India
					Write 3 reasons why people share content
					Attempt task 01 quiz
			2	Design 2 viral campaigns for your business	Learn 5 types of common viral marketing strategies
					Read 10 viral marketing ideas for your business
					Design 2 viral campaigns for your business
					Take feedback from people and finalize one campaign
					Set your campaign targets
					Attempt task 02 quiz
			3	Launch one viral campaign to increase customer reach	Create your campaign launch video or poster
					Create your campaign launch message
					Launch your campaign on your social media platform
					Launch your campaign in your WhatsApp community
					Attempt task 03 quiz
			4	Promote your campaign to make it viral	Share your campaign in other groups and forums
					Measure your campaign performance
					Learn how to improve your campaign
Analyze your campaign and record final metrics					
Enter the summary of your campaign					
Share your experience of doing this milestone					
Attempt task 04 quiz					

Milestone 19: BTL/Offline Marketing

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
19	Drive revenue through offline/BTL marketing	Use offline activities to reach local customers and generate sales	1	Understand offline or BTL marketing	Watch a video on what is BTL marketing
					Read about famous BTL marketing campaigns
					Write how you can use BTL marketing for your business
					Attempt task 01 quiz
			2	Pick your offline marketing idea	Learn about common offline tactics for your business
					Write 1 offline marketing idea you can execute
					Design your brand poster for offline marketing
					Create your offline marketing offer or pitch
					Practice your pitch with friends and take feedback
					Attempt task 02 quiz
			3	Execute offline marketing in local market	Identify people or locations in local for offline marketing
					Pitch to at least 10 real customers
					Collect contact details for WhatsApp Community invite
Close at least one sale					
Write your offline marketing metrics					
Share your experience of doing this milestone					
Attempt task 03 quiz					

Milestone 20: Collaboration and Affiliate Marketing

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
20	Grow through collaboration and affiliation marketing	Use partners and affiliates to reach new audiences and generate sales	1	Understand affiliate marketing and collaboration	Watch a video on what is affiliate marketing
					Read about top collaboration or affiliate marketing campaigns
					Learn 10 common types of collaboration or affiliate marketing for your business
					Pick 3 types that can work for your business
					Attempt task 01 quiz
			2	Design your affiliation model	Learn how to start an affiliation program
					Decide your commission structure
					Write a pitch for partnership
					Attempt task 03 quiz
			3	Finalize one person or business for collaboration	Learn how to find a right partner for collaboration
					Create a list of 5 to 10 people or businesses for collaboration
					Send your partnership pitch to potential partners
					Write the name of one final partner
					Attempt task 03 quiz
			4	Execute the collaboration	Explain how will the partner market your brand
					Post the link or screenshot of successful collaboration
					Respond to new leads within 24 hours
					Close at least one sale
					Attempt task 04 quiz
			5	Measure your collaboration	Write number of leads generated
Write number of sales closed and revenue generated					
Write what worked and how to improve collaboration					
Share your experience of doing this milestone					
Attempt task 05 quiz					

Milestone 21: Advertising Marketing (Meta)

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
21	Run your first ad on Instagram	Learn how to boost posts or run simple video ads to reach new viewers	1	Setup your Meta Business Suite	Watch a video on why to run ads on Meta
					Learn different types of ads
					Read the guide on Meta Ad account setup
					Setup your Meta Ad account
					Attempt task 01 quiz
			2	Design your first paid ad	Watch samples of good ad designs for your business
					Finalize your ad objective
					Upload the final draft of your ad with final copy and creatives
					Attempt task 02 quiz
			3	Define your target audience and budget	Watch a video on 'how to target the right people for ad'
					Define your target audience
					Learn how to decide the right budget for your ad
					Decide your final budget
			4	Launch your ad	Attempt task 03 quiz
					Learn how to create and launch your ad
					Create your ad and review ad preview
					Upload the screenshot of launched ad
			5	Manage incoming leads from ad	Attempt task 04 quiz
					Draft a message for incoming leads
					Send draft message to leads within 24 hours
					Pitch your offer to leads and follow up
					Close at least one sale
			6	Measure your ad performance	Attempt task 05 quiz
					Learn metrics to measure ad performance
Write money spent and leads or impressions					
Mention CPL or CPM					
Write revenue generated and number of sales closed					
Write what worked and how to improve ads in future					
Share your experience of doing this milestone					
Attempt task 06 quiz					

Milestone 22: Psychological Marketing

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
22	Use Psychological Triggers to Increase Sales	Learn how to use urgency, pricing, and offers to increase conversions and revenue	1	Understand the psychological triggers	Learn why people buy products
					Share a story of one product you purchased because of a trigger
					Identify buying triggers for your business
					Attempt task 01 quiz
			2	Execute FOMO or urgency marketing	Learn how to create a FOMO or urgency marketing campaign
					Write how will you create FOMO or urgency for your customers
					Create one FOMO/urgency marketing campaign
					Launch your campaign on social media and community
					Attempt task 02 quiz
			3	Execute one offer or discount marketing campaign	Learn how to create offer or discounting marketing campaigns
					Write how will you create an offer/discount campaign
					Create one offer/discount campaign for your customers
					Launch your campaign on social media and community
					Share your experience of doing this milestone
					Attempt task 03 quiz

Milestone 23: Data-Driven Marketing

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
23	Use Data-Driven Marketing to Grow Faster	Analyze data of the last 10 milestones to identify top campaigns or ideas and decide what to continue, improve, or stop.	1	Analyze your marketing data	Learn how businesses make decisions using data
					List 3 things that worked well and why
					List 3 things that didn't work well and why
					Attempt task 01 quiz
			2	Re-execute top performing campaign	Re-execute top 1-2 campaigns for 1 week
					Write how it helped generate leads or revenue
					Attempt task 02 quiz
			3	Improve one low performing campaign and relaunch it	Pick one low performing campaign and write how to improve it
					Improve the campaign and relaunch it
					Measure its performance and see if it was better
Share your experience of doing this milestone					
		Attempt task 03 quiz			

SEMESTER-II

Milestone 24: Closure and Next Step

The final milestone focuses on helping users reflect on their learnings and also create an action plan for the next few months to continue to scale and grow their business.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
24	Plan your next growth phase	Document your 12 weeks of learning and create a 1 month plan to scale and grow your business	1	Review your progress	List all the ideas you executed
					Write which milestone helped you the most and how
					Write which milestone helped you the least and why
					Write your key learnings from this semester
					Create a not-to-do list for your business
					Attempt task 01 quiz
			2	Create your 1 month marketing plan	Learn how to create a 1 month marketing plan
					Set your marketing goal
					Create and upload your 1 month plan to achieve this goal
					Share your experience of doing this milestone
					Attempt final semester quiz

SEMESTER-II

Evaluation Criteria

The evaluation will be conducted by a committee consisting of the class mentor, nodal officer and the principal HOD or his/her nominee.

Evaluation Component	Description	Weightage
Weekly Task Completion	Timely submission of weekly tasks, including activities, reflection prompts, graded quizzes etc	60%
Target Completion	Performance-based evaluation on hitting revenue or Profit targets (e.g., generating ₹ 10,000 revenue)	20%
Final Project	A comprehensive project depending the theme of the Semester	20%

Evaluation Mechanism: The score generated by the app will be final.

Weekly Component:

Each week of the course follows a structured format designed to guide students from learning to doing, using simple, mobile-accessible components:

Component	Duration	Description
Action Lab	~4hrs	- Hands-on task on the weekly concept - Includes step-by-step guidance, templates, and worksheets - Ends with a submission (e.g., video, reflection, or proof of action)
Learning Resources	Self-paced	- Videos, short readings, real-life stories, and tools to deepen understanding at their own pace
Check-in	Self-paced	- Quizzes & Reflection prompts

SEMESTER-II

Syllabus Overview for Semester 1-5

Semester	Learning Focus	Learner's demonstration	Revenue Target
1	Setup & Launch	Understand. Create. Start.	₹ 10,000/-
2	Marketing Basics	Engage. Share. Grow.	₹ 40,000/-
3	Operations & Scale	Earn. Deliver. Expand.	₹ 80,000/-
4	Organic Growth	Attract. Retain. Build.	₹ 160,000/-
5	AI Automation & Finance mastery	Simplify. Track. Sustain	₹ 400,000/-

Semester 1: Setup & Launch

In Term 1, students will explore what entrepreneurship means and how it connects to their daily lives. They will learn to identify problems, shape simple business ideas, and test the market settings. This semester builds the foundation—mindset, observation, value creation, and action.

Semester 2: Marketing Basics

In Term 2, students will learn how to attract customers and grow their visibility using digital platforms and community-based marketing strategies. Students will also begin to run paid advertising campaigns and learn how to optimize their marketing efforts.

Semester 3: Operations & Scale

This semester focuses on the day-to-day operations of running a business, including order fulfillment, customer service, and logistics. Students will also focus on scaling operations as demand grows, with an emphasis on managing resources effectively.

Semester 4: Organic Growth

Students will learn how to grow their businesses organically, using referrals, partnerships, and community engagement. This semester focuses on building a loyal customer base and using word-of-mouth marketing to increase reach and credibility.

SEMESTER-II

Semester 5: AI Automation & Financial Mastery

The final semester prepares students for long-term sustainability. Students integrate AI to improve productivity, automate routine tasks, and enhance decision-making. They also dive deep into financial planning, learning to set income goals, track expenses, understand profit margins, and create simple financial forecasts. This semester helps students solidify their entrepreneurial identity design systems for financial stability and scalability.

Course Outcomes:-

After studying this course, students will be able to:

- Launch and manage a business within their chosen track.
- Identify profitable opportunities and develop innovative solutions.
- Implement marketing and sales strategies using both digital and traditional methods.
- Use financial metrics to track performance and make informed business decisions.
- Scale a business using operational systems and automation tools.

Suggested Readings:-

- Simon Sinek, *Start with Why: How Great Leaders Inspire Everyone to Take Action*, Portfolio/Penguin
- Eric Ries, *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses*, Crown Business
- Jonah Berger, *Contagious: How to Build Word of Mouth in the Digital Age*, Simon & Schuster
- Phil Knight, *Shoe Dog: A Memoir by the Creator of Nike*, Scribner
- Jason Fried and David Heinemeier Hansson, *Rework: Change the Way You Work Forever*, Crown Business
- Héctor García and Francesc Miralles, *Ikigai: The Japanese Secret to a Long and Happy Life*, Penguin Books
- Tim Ferriss, *Tools of Titans (Selected Chapters)*, Houghton Mifflin Harcourt
- Peter Thiel and Blake Masters, *Zero to One: Notes on Startups, or How to Build the Future*, Crown Business
- Anil Lamba, *Romancing the Balance Sheet*, Anil Lamba Publications
- The Better India/Your Story, *Young Entrepreneurs Series* (Collection of Articles) Real Indian stories Of youth starting businesses, snack able reads that show what's possible.

SEMESTER-III

ENGLISH LANGUAGE SKILLS-2 (Ability Enhancement Course)

Time: 3 Hours

Credits: 4-0-0
(6 periods per week)
Total Marks: 100

Instructions for the Paper Setters:-

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

Important Note: The textbook *Making Connections* (3rd edition) is significantly different from its 2nd edition. The third edition (by Kenneth J Pakenham, Jo McEntire, Jessica Williams) is to be followed for this course.

Texts Prescribed:

1. *Making Connections* by Kenneth J. Pakenham, Jo McEntire, Jessica Williams, 3rd Edition. CUP.
2. *English Grammar in Use* (Fifth Edition) by Raymond Murphy, CUP

Texts Suggested:

Oxford Guide to Effective Writing and Speaking by John Seely
A Course in Grammar and Composition by Geetha Nagaraj, Foundation Books, 2006

Syllabus is divided into four sections as mentioned below:

SECTION-A

English Grammar in Use (Fifth Edition) by Raymond Murphy, CUP: Units 98-130

SECTION-B

Essay writing and *English Grammar in Use*: Units 131-145

SECTION-C

Making Connections by Kenneth J. Pakenham, 3rd Edn. CUP: Unit-I (Global Health) and Unit-II (Multicultural Societies)

SECTION-D

Making Connections by Kenneth J. Pakenham, 3rd Edn. CUP: SECTION-III (Aspects of Language) and SECTION-IV (Sustaining Planet Earth)

SEMESTER-III

**ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-3
PUNJABI (COMPULSORY)-3**

ਕਰੈਡਿਟ 4-0-0

Time: 03 Hours

Max. Marks: 100
(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

ਸੈਕਸ਼ਨ - ਏ

ਸਭਿਆਚਾਰ ਅਤੇ ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ

(ਸੰਪਾ. ਡਾ. ਰਣਜੀਤ ਸਿੰਘ ਬਾਜਵਾ, ਵੀਰ ਸਿੰਘ ਰੰਧਾਵਾ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
(ਲੇਖ ਨੰਬਰ 1 ਤੋਂ 8 ਤਕ)
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ)

ਸੈਕਸ਼ਨ - ਬੀ

ਆਧੁਨਿਕ ਇਕਾਗਰੀ

(ਸੰਪਾ. ਰੋਸ਼ਨ ਲਾਲ ਆਹੂਜਾ, ਮਨਜੀਤ ਪਾਲ ਕੌਰ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਵਿਸ਼ਾ ਵਸਤੂ/ਪਾਤਰ ਚਿਤਰਨ/ਰੰਗ-ਮੰਚੀ ਪੱਖ

ਸੈਕਸ਼ਨ - ਸੀ

(ੳ) ਸੰਖੇਪ ਰਚਨਾ (ਪ੍ਰੈਸੀ)
(ਅ) ਸ਼ਬਦ-ਜੋੜਾਂ ਦੇ ਨਿਯਮ

ਸੈਕਸ਼ਨ - ਡੀ

ਪੰਜਾਬੀ ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ :

- (ੳ) ਨਾਂਵ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ
- (ਅ) ਪੜਨਾਂਵ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ
- (ੲ) ਕਿਰਿਆ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ
- (ਸ) ਸਬੰਧਕ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ

SEMESTER-III

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਜੀਤ ਸਿੰਘ ਸੀਤਲ, ਵਾਰਤਕ ਤੇ ਵਾਰਤਕ ਸ਼ੈਲੀ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।
2. ਗੋਬਿੰਦ ਸਿੰਘ ਲਾਂਬਾ, ਪੰਜਾਬੀ ਵਾਰਤਕ ਤੇ ਵਾਰਤਕਕਾਰ, ਅਮਰਜੀਤ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਪਟਿਆਲਾ।
3. ਸਤਿੰਦਰ ਸਿੰਘ ਨੂਰ, ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਵਾਰਤਕ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
4. ਡਾ. ਜਸਵਿੰਦਰ ਸਿੰਘ, ਡਾ. ਮਾਨ ਸਿੰਘ ਢੀਡਸਾ, ਪੰਜਾਬੀ ਸਾਹਿਤ ਦਾ ਇਤਿਹਾਸ (ਆਧੁਨਿਕ ਕਾਲ), ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
5. ਸਤੀਸ਼ ਕੁਮਾਰ ਵਰਮਾ, ਪੰਜਾਬੀ ਨਾਟਕ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
6. ਗੁਰਦਿਆਲ ਸਿੰਘ ਫੁੱਲ, ਪੰਜਾਬੀ ਇਕਾਂਗੀ : ਸਰੂਪ, ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
7. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, ਪੰਜਾਬੀ ਨਾਟਕ ਤੇ ਇਕਾਂਗੀ : ਸਿਧਾਂਤ, ਇਤਿਹਾਸ ਤੇ ਪ੍ਰਵਿਰਤੀਆਂ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
8. ਖੋਜ ਪਤ੍ਰਿਕਾ (ਨਾਟ ਸ਼ੈਲੀਆਂ ਵਿਸ਼ੇਸ਼ ਅੰਕ),
9. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।
10. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨ ਲਾਲ ਸਿੰਘ, ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਨ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ।
11. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।

SEMESTER-III

ਮੁੱਢਲੀ ਪੰਜਾਬੀ-3

(In lieu of Compulsory Punjabi)

ਕਰੈਡਿਟ 4-0-0

Time: 03 Hours

Max. Marks: 100

(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ

ਸੈਕਸ਼ਨ-ਏ

ਪੈਰਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ
 ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰੇ ਦਾ ਪੰਜਾਬੀ ਅਨੁਵਾਦ

ਸੈਕਸ਼ਨ-ਬੀ

ਕਵਿਤਾਵਾਂ

- (ੳ) ਸਮਾਂ (ਭਾਈ ਵੀਰ ਸਿੰਘ)
- (ਅ) ਖੇਰ ਪੰਜਾਬੀ ਦੀ (ਫੀਰੋਜ਼ਦੀਨ ਸਰਫ਼)
- (ੲ) ਅੰਬੀ ਦਾ ਬੂਟਾ (ਪ੍ਰ. ਮੋਹਨ ਸਿੰਘ)
- (ਸ) ਬਿਰਹੇ ਦੀ ਰੜਕ (ਸ਼ਿਵ ਕੁਮਾਰ) (ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ; ਸਾਰ)

ਸੈਕਸ਼ਨ-ਸੀ

ਕਹਾਣੀਆਂ

- (ੳ) ਭੂਆ (ਨਾਨਕ ਸਿੰਘ)
- (ਅ) ਦੁੱਧ ਦਾ ਛੱਪੜ (ਕੁਲਵੰਤ ਸਿੰਘ ਵਿਰਕ)
- (ੲ) ਸਾਂਝੀ ਕੰਧ (ਸੰਤੋਖ ਸਿੰਘ ਧੀਰ)
- (ਸ) ਉਹ ਸੋਚਦੀ (ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ) (ਵਿਸ਼ਾ-ਵਸਤੂ; ਸਾਰ)

ਸੈਕਸ਼ਨ-ਡੀ

ਨਿਬੰਧ

- (ੳ) ਘਰ ਦਾ ਪਿਆਰ (ਤੇਜਾ ਸਿੰਘ)
- (ਅ) ਖੁਸ਼ਾਮਦੀ ਨਾਲ (ਹਰਿੰਦਰ ਸਿੰਘ ਰੂਪ)
- (ੲ) ਆਓ, ਗੱਲਾਂ ਕਰੀਏ (ਨਰਿੰਦਰ ਸਿੰਘ ਕਪੂਰ)
- (ਸ) ਮਨੁੱਖ ਕੁਦਰਤ ਦੀ 'ਨੇਕ ਔਲਾਦ' ਨਹੀਂ (ਸੁਰਿੰਦਰ ਮੰਡ) (ਵਿਸ਼ਾ-ਵਸਤੂ; ਸਾਰ)

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਰਾਜਿੰਦਰਪਾਲ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਕਵਿਤਾ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
2. ਬਲਦੇਵ ਧਾਲੀਵਾਲ, ਪੰਜਾਬੀ ਕਹਾਣੀ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
3. ਜਸਵਿੰਦਰ ਸਿੰਘ ਉੱਪਲ, ਪੰਜਾਬੀ ਕਹਾਣੀਕਾਰ, ਨੈਸ਼ਨਲ ਬੁੱਕ ਸ਼ਾਪ, ਦਿੱਲੀ।
4. ਬਲਬੀਰ ਸਿੰਘ ਦਿਲ, ਪੰਜਾਬੀ ਨਿਬੰਧ ਸਰੂਪ ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
5. ਖੋਜ ਪਤ੍ਰਿਕਾ (ਨਿਬੰਧ ਵਿਸ਼ੇਸ਼ ਅੰਕ), ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।

SEMESTER–III

PHC112 : Punjab History & Culture (From 1000 to 1605 A. D)
(Special Paper in lieu of Punjabi compulsory)
(For those students who are not domicile of Punjab)

Time: 3 Hours

Credits : 4-0-0
Max. Marks: 100

Instructions for the Paper Setters:-

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

SECTION- A

1. Society and Culture of Punjab during the Turko-Afghan rule.
2. The Punjab under the Mughals

SECTION- B

3. Bhakti movement and its impact on Society of Punjab
4. Sufism in Punjab with special reference to Baba Farid.

SECTION--C

5. Guru Nanak-Early Life and travels
6. Teachings of Guru Nanak, Concept of Sangat, Pangat and dharmsal.

SECTION--D

7. Contribution of Guru Angad Dev, Guru Amar Das and Guru Ram Das.
8. Compilation of AdiGranth and martyrdom of Guru Arjun Dev

Suggested Readings

1. Chopra, P.N., Puri, B.N., & Das, M.N.(1974). *A Social, Cultural & Economic History of India*, Vol. II. New Delhi: Macmillan India.
2. Grewal, J.S. (1994). *The Sikhs of the Punjab*, Cambridge University Press, New Delhi.
3. Singh, Fauja (1972). *A History of the Sikhs*, Vol. II, I. Patiala: Punjabi University.
4. Singh, Kushwant (2011). *A History of the Sikhs- Vol. I (1469-1839)*. New Delhi: Oxford University Press.
5. Singh, Kirpal (1990). *History and Culture of the Punjab-Part II (Medieval Period)*. Patiala: Publication Bureau, Punjabi University.

SEMESTER- III
BCO03005T CORPORATE ACCOUNTING

Time: 3 Hours

Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

Note: The paper will consist of minimum 50% numerical.

SECTION- A

Accounting for Share Capital: Issue, Forfeiture and Reissue of forfeited shares– Redemption of preference shares including buy-back of equity shares

Debentures: Issue and Redemption of Debentures

SECTION- B

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

Accounting for Amalgamation of Companies with reference to Accounting Standards issued by the Institute of Chartered Accountant of India (excluding inter-company transactions and holdings) – Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction).

SECTION- C

Bank Accounts: General information relating to bank accounts – legal requirements affecting final accounts – Concept of Non-Performing Assets (NPA) – preparation of Profit and Loss Accounts and Asset classification – Balance sheet.

SECTION- D

Insurance Companies Accounts: Books maintained by insurance companies, Explanation of special terms peculiar to insurance business, Accounts for life insurance business, types of policies, Annuity business, surrender value, paid up policy, life assurance fund – valuation balance sheet, preparation of final accounts of Life and General insurance business (as per the provisions of IRDA Act)

Suggested Readings:

1. Shukla, M.C., Grewal T.S. and Gupta S.C: “*Corporate Accounting*”, 2008, S. Chand and Co., New Delhi.
2. Gupta R.L. and Radha swamy M, “*Corporate Accounting*”, 1999, Sultan Chand and Sons, New
3. Maheshwari S.N., and Maheshwari S.K., “*Corporate Accounting*”, 2009, Vikas publication, New Delhi.

Note: Latest edition of text books to be followed.

SEMESTER-III
BCO03006T COMPANY LAW

Time: 3 Hours

Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

Introduction: Characteristics of a company, concept of lifting of corporate veil. Types of companies, Association Not for Profit, Illegal Association.

Formation of company: Promoters, their legal position, pre-incorporation contract and provisional contracts.

Documents: Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building.

SECTION- B

Share Capital: Issue, allotment and forfeiture of share, Dematerialization of share, transmission of shares, buyback.

Members and Shareholder: Rights and Duties. Shareholders meetings, kinds, convening and conduct of meetings.

SECTION- C

Management: Directors, classification of directors, dis-qualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration.

Winding up: Concept and modes of winding up.

SECTION- D

Emerging Issues in Company Law: One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation.

Suggested Readings:

1. Sharma J.P, “An Easy Approach to Corporate Laws”, 2010, Ane Books Pvt Ltd, New Delhi.
2. Puliani R .and Puliani, M., “Bharats Manual of Companies Act and Corporate Laws”, 2011, Bharat Law House, New Delhi.
3. Ramaiya, A., “A Ramaiya’s Guide to Companies Act”, 17th Edition, 2011, Lexis Nexis Butter worths Wadhwa, Nagpur.
4. Kannal, S., & V.S. Sowrirajan, “Company Law Procedure”, Taxman’s Allied Services (P) Ltd., New Delhi (Latest Edn).

Note: Latest edition of text books to be followed.

SEMESTER-III
BCO03007T FUNCTIONAL MANAGEMENT

Time: 3 Hours

Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

Management: Introduction–Meaning, nature and characteristics of Management–Scope and functional areas of management – Management as a science, art or profession – Management & Administration – Principles of management – Social responsibility of Management and Ethics.

SECTION- B

Personnel Management: Meaning, Significance & Functions, Recruitment, Selection and training. Job Evaluation and Merit Rating, Worker’s participation in Management.

SECTION- C

Marketing Management: Concept of Marketing, Functions of Marketing,

Marketing Research: Meaning and Techniques, Advertising and Sale man ship.

SECTION- D

Strategic Management: Meaning, Need, Importance, Process and Role of C.E.O. (Chief Executive Officer) in Strategic Management,

Production Management: Functions, Production Planning and Control, Quality Control.

Suggested Readings:

1. Stoner, J. Freeman, R. & Gilbert, D., “*Management*”, 1995, Prentice Hall of India.
2. Koontz, H., “*Principles of Management (Ascent Series)*”, 2004, TataMcGraw Hill Publishing.
3. Robbins, S.P. and Coulter, M., “*Management*”, 9th Edition, 2008, Prentice Hall of India.
4. Robbins S.P. & Decenzo D., “*Fundamentals of Management: Essential Concept sand Applications*”, Third Edition, 2000, Pearson Education.
5. Weihrich, H. and koontz, H., “*Essentials of Management: An international Perspective*”, 2009, Tata McGraw Hill, New Delhi.

Note: Latest edition of text books to be followed.

SEMESTER-III
COMPUTER BASED ACCOUNTING
(THEORY)

Time: 3 Hours

Credits: 2-0-0
Total Marks: 50

Instructions for the Paper Setters:-

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

SECTION- A

Business and Computers: Advantages of using Computers in Business. Evolution of Computers in Business, Computer Tools for Business Usage.

Accounting as an Information System: Importance of system approach for Accounting.

SECTION- B

General Role of Computers in Accounting: Important aspects of Computer Accounting, Types of Accounting Software.

SECTION- C

Starting with Tally: Tally server for single user, Tally for Multi-User.

Activating Tally for Single User: For users connected to the internet, for users not connected to the Internet

Activating tally for Multi-User: Tally License server

New Features of tally, Installation of Tally, Running Tally

SECTION- D

Items on the tally screen: Gateway of Tally, Direct Command area, The Buttons, create a Company-Directory, Name, Mailing Name, Address, State, Pin Code, Email Address, Use Indian Vat, VAT TIN Number, Income tax Number, Maintain, Books Beginning from, Tally/Vault password, Use Security Control

Suggested Readings:

1. Firewall, , "Computer Accounting", 2006, Lakshmi Publications
2. Rajaraman, V., "Introduction to Information Technology", 2013, PHI.
3. Bharihoka, Deepak, "Fundamentals of Information Technology", 2009, Excel Book.
4. Madan, Sushila, "Computer Applications", 2007, Mayur Paperbacks, New Delhi.
5. J.L. Boockholdt, " Accounting Information System": Transaction Processing and Control, 1998, Irwin Mcraw-Hill.

Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Grading System (CBGS)
Syllabus for the Colleges Batch From Year 2025 To 2029

SEMESTER -III
COMPUTER BASED ACCOUNTING
(PRACTICAL)

Credits :-0-0-1
Practical Marks :-25

SEMESTER IV

APPRECIATING ENGLISH LITERATURE-2 (Multidisciplinary Course)

Time: 3 Hours

Credits: 4-0-0
(6 periods per week)
Total Marks: 100

Instructions for the Paper Setters:-

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

Important Note: The textbook *Making Connections* (3rd edition) is significantly different from its 2nd edition. The third edition (by Kenneth J Pakenham, Jo EcEntire, Jessica Williams) is to be followed for this course.

Texts Prescribed:-

1. *Moments in Time: An Anthology of Poems*, GNDU, Amritsar.
2. *English Grammar in Use* (Fifth Edition) by Raymond Murphy, CUP.

Syllabus is divided into four sections as mentioned below:

SECTION–A

English Grammar in Use (Fifth Edition) by Raymond Murphy, CUP: Revision of Units 26-37, 42-48, 92- 97, 113-120.

SECTION–B

Moments in Time: Poems at Sr. No. 1-6

SECTION–C

Moments in Time: Poems at Sr. No. 7-12

SECTION–D

Paragraph Writing, Business Letters, Writing emails

SEMESTER-IV
PUNJABI (COMPULSORY)-4
ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-4

ਕਰੈਡਿਟ 4-0-0

Time: 03 Hours

Max. Marks: 100
(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

ਸੈਕਸ਼ਨ - ਏ

ਗਲੀਏ ਚਿਕਤੂ ਦੂਰਿ ਘਰੁ (ਸਵੈ-ਜੀਵਨੀ): ਸ.ਸ.ਵਣਜਾਰਾ ਬੇਦੀ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ
 (ਨਾਇਕ ਬਿੰਬ/ਸਵੈ ਜੀਵਨੀ ਦੇ ਤੌਰ ਤੇ ਪਰਖ/ਵਾਰਤਕ ਸ਼ੈਲੀ)

ਸੈਕਸ਼ਨ - ਬੀ

ਫ਼ਾਸਲੇ (ਨਾਟਕ): ਜਤਿੰਦਰ ਬਰਾੜ, ਨਾਨਕ ਸਿੰਘ ਪੁਸਤਕਮਾਲਾ, ਅੰਮ੍ਰਿਤਸਰ
 (ਵਿਸ਼ਾ ਵਸਤੂ /ਸਾਰ/ਨਾਟਕ ਕਲਾ)

ਸੈਕਸ਼ਨ - ਸੀ

- (ੳ) ਦਿੱਤੇ ਪੈਰ੍ਹੇ ਵਿਚੋਂ ਅਸ਼ੁੱਧ ਸ਼ਬਦ-ਜੋੜਾਂ ਨੂੰ ਸ਼ੁੱਧ ਕਰਨਾ
 (ਅ) ਅਖ਼ਬਾਰ ਨੂੰ ਇਸ਼ਤਿਹਾਰ (ਨਿੱਜੀ, ਦਫ਼ਤਰੀ)

ਸੈਕਸ਼ਨ - ਡੀ

(ੳ) ਪੰਜਾਬੀ ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ

- (ੳ) ਵਿਸ਼ੇਸ਼ਣ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ
 (ਅ) ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ
 (ੲ) ਯੋਜਕ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ
 (ਸ) ਵਿਸਮਕ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ

(ਅ) ਗੁਰਮੁਖੀ ਲਿਪੀ ਦੀਆਂ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਰਾਜਵਿੰਦਰ ਕੌਰ, ਸਵੈ-ਜੀਵਨੀ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਗੁਰਦਿਆਲ ਸਿੰਘ ਫੁੱਲ, ਪੰਜਾਬੀ ਨਾਟਕ : ਸਰੂਪ, ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
3. ਸਤੀਸ਼ ਕੁਮਾਰ ਵਰਮਾ, ਪੰਜਾਬੀ ਨਾਟ-ਮੰਚ ਦਾ ਨਿਕਾਸ ਤੇ ਵਿਕਾਸ, ਨੈਸ਼ਨਲ ਬੁੱਕ ਟਰੱਸਟ, ਇੰਡੀਆ।
4. ਕਮਲੇਸ਼ ਉੱਪਲ, ਨਾਟਕ ਕਲਾ ਸਰੂਪ ਤੇ ਸਿਧਾਂਤ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
5. ਗੁਰਦਿਆਲ ਸਿੰਘ ਫੁੱਲ, ਪੰਜਾਬੀ ਇਕਾਂਗੀ : ਸਰੂਪ, ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
6. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।

SEMESTER-IV

**ਮੁੱਢਲੀ ਪੰਜਾਬੀ-4
(In lieu of Compulsory Punjabi)**

ਕਰੈਡਿਟ 4-0-0

Max. Marks : 100

(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

Time: 03 Hours

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ

ਸੈਕਸ਼ਨ-ਏ

ਆਤਮ ਅਨਾਤਮ (ਕਵਿਤਾ ਭਾਗ)
(ਸੰਪਾਦਕ ਡਾ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਡਾ. ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ

ਸੈਕਸ਼ਨ-ਬੀ

ਆਤਮ ਅਨਾਤਮ (ਕਵਿਤਾ ਭਾਗ)
(ਸੰਪਾਦਕ ਡਾ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਡਾ. ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਵਿਸ਼ਾ-ਵਸਤੂ ਅਤੇ ਸਾਰ

ਸੈਕਸ਼ਨ-ਸੀ

ਆਤਮ ਅਨਾਤਮ (ਕਵਿਤਾ ਭਾਗ)
(ਸੰਪਾਦਕ ਡਾ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਡਾ. ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਕਵੀਆਂ ਦੇ ਜੀਵਨ ਅਤੇ ਰਚਨਾ ਬਾਰੇ ਮੁੱਢਲੀ ਜਾਣਕਾਰੀ

ਸੈਕਸ਼ਨ-ਡੀ

ਲੇਖ ਰਚਨਾ
ਅਸੁੱਧ ਸ਼ਬਦ-ਜੋੜਾਂ ਨੂੰ ਸੁੱਧ ਕਰਕੇ ਲਿਖਣਾ

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਡਾ. ਸੁਹਿੰਦਰਬੀਰ ਅਤੇ ਡਾ. ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ (ਸੰਪਾ.), **ਆਤਮ ਅਨਾਤਮ**, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ ਅਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ (ਸੰਪਾ.), **ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਨ**, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
3. ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, **ਮੁੱਢਲੀ ਪੰਜਾਬੀ**, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
4. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, **ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਅਤੇ ਵਿਹਾਰ**, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।

SEMESTER-IV
PHC113 :Punjab History & Culture (From 1605 to 1849 A.D)
(Special Paper in lieu of Punjabi compulsory)
(For those students who are not domicile of Punjab)

Time: 3 Hours

Credits : 4-0-0

Max. Marks: 100

Instructions for the Paper Setters:-

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

SECTION- A

1. Politicization of Sikhism under Guru Hargobind.
2. Martyrdom of Guru TegBahadur

SECTION--B

3. Creation of Khalsa
4. Khalsa and its impact on the Punjab

SECTION--C

5. Rise of Banda Bahadur and his achievements.
6. Rise of Misl.

SECTION--D

7. Ranjit Singh's rise to power; Civil, Military and Land Revenue Administration.
8. Art and Architecture, Fair, Festivals and Folk Music in the Punjab during the medieval period.

Suggested Readings

1. Chopra P.N., Puri, B.N., & Das, M.N.(1974), *A Social, Cultural & Economic History of India*. Vol.II, Macmillan India Limited, New Delhi.
2. Grewal, J.S. (1994). *The Sikhs of the Punjab*, Cambridge University Press, New Delhi.
3. Singh, Fauja (1972). *A History of the Sikhs*, Vol. III, Patiala: Punjabi University.
4. Singh, Kushwant (2011). *A History of the Sikhs*- Vol. I (1469-1839). New Delhi: Oxford University Press.
5. Singh, Kirpal (1990). *History and Culture of the Punjab*-Part II (Medieval Period). Patiala: Publication Bureau, Punjabi University.

SEMESTER-IV
BCO04005T GOODS & SERVICES TAX (GST)

Credits: 4-0-0

Time: 3 Hours

Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

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

Exemption from GST: Introduction, Composition Scheme and remission of Tax.

SECTION- B

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

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

SECTION- C

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

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

SECTION- D

Returns: various returns to be filed by the assesses.

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

Suggested Readings:

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

Note: Latest edition of text books to be followed.

SEMESTER-IV
PRINCIPLES AND PRACTICES OF AUDITING

Time: 3 Hour

Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

Introduction: Meaning, Objects, Basic Principles, Auditing and Assurance Standards and Techniques. Classification of Audit – Audit planning – qualities of auditor – advantages and limitations of audit.

SECTION- B

Internal Control, Internal Check and Internal Audit: Introduction, Necessity, Definitions – Internal Check: Definitions, Difference between Internal Check and Internal Control, Fundamental Principles of Internal Check – Difference between Internal check and Internal audit.

SECTION- C

Audit Procedure: Vouching – definition – features – examining vouchers – Vouching of Cash book – Vouching of trading transactions – Verification and Valuation of Assets & Liabilities: Meaning, definition and objects – Vouching vs. Verification – Verification – Valuation of different asset and liabilities.

SECTION- D

Audit of Limited Companies: Company Auditor – Qualifications and disqualifications – Appointment – Removal, Remuneration, Rights, Duties and Liabilities – Audit Committee – Auditor's Report – Contents and Types – Auditor's certificates

Special Areas of Audit: Tax audit and Management audit – Recent Trends in Auditing

Suggested Readings:

1. Jha, A., "A Students Guide to Auditing", 2012, Taxmann Publications Pvt Ltd., New Delhi.
2. Tandon, B. N., Sudharsanam, S. and Sundharabahu, S., "A Handbook of Practical Auditing", 2010, S. Chand and Co. Ltd., New Delhi.
3. Dinkar, P., "Principles and Practice of Auditing", 2004, Sultan Chand and Sons, New Delhi.
4. Institute of Chartered Accountants of India: "Auditing and Assurance Standard," ICAI, New Delhi.
5. Gupta, K., and Arora, A., "Fundamentals of Auditing," 2008, Tata Mc-Graw Hill PublishingCo. Ltd., New Delhi.
6. Ghatalia, S.V.: "Practical Auditing," 2005, Allied Publishers Private Ltd., New Delhi

SEMESTER-IV
BCO04008T COST ACCOUNTING

Time: 3 Hours

Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

Note: The paper will consist of minimum 50% numerical questions.

SECTION- A

Introduction: Concept of Cost, Costing, Cost Accounting & Cost Accountancy, Limitations of Financial Accounting, Origin and Objectives of Cost Accounting, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting, Cost Unit & Cost Centre,

Elements of Cost: Material, Labour and other Expenses, Classification of Cost.

SECTION- B

Unit Costing: Types of Costs and Preparation of Cost Sheet

Contract Costing: Meaning, Features and Rules regarding the calculation of Profits in case of complete and incomplete contracts along with the treatment of Work-in-progress.

Reconciliation of Cost & Financial accounts

SECTION- C

Process Costing: Meaning, Features, Normal and Abnormal Loss/Gains, Inter process profits and equivalent production.

Budget and Budgetary Control: Definition, Meaning and objectives of Budgetary Control Advantages and disadvantages of Budgetary Control, Types of budgets.

SECTION- D

Marginal Costing: Meaning and various concepts-Fixed Cost Variable Cost, Contribution, P/V Ratio, Break Event Point, Margin of Safety, Managerial Applications.

Standard Costing: Definition and Meaning of Various Concepts Advantages and Limitations of Standard Costing

Variance Analysis: Material, Labour and Overheads Variances only.

Suggested Readings:

1. H.J. Wheldon: Cost Accounting & Costing Method
2. N.K. Prasad: Cost Accounting
3. Lall.B.M., and I, C Jain, "Cost Accounting: Principles and Practice", 1st edition (2010), Prentice Hall, Delhi
4. Khan, M.Y. and Jain P.K., "Cost accounting", 1st edition (2003), Tata McGraw Hill
5. Drury, Colin, "Management and cost accounting," 6th edition (2004), Thomson Learning
6. Saxena and Vashist, "Cost Accounting", Sultan Chand and Sons.

Note: Latest edition of text books to be followed.

SEMESTER-IV

ESL222: ENVIRONMENTAL STUDIES (CBGS) (VALUE ADDED COURSE)

Time: 3 Hrs.

Credits : 2-0-0

Max. Marks :50

Instructions for the Paper Setters:-

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections

(A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

Note : As per the decision of the Academic Council meeting dated 17-01-2022, Item : 'X', atleast one visit is compulsory for students in the Pushpa Gujral Science City, Kapurthala during the entire course.

(i) ADVISORY FOR PUSHPAGUJRAL SCIENCE CITY, KAPURTHALA:

The Under Graduate **regular students** studying Environmental Studies (Compulsory Paper for All UG College Courses) may be taken to Pushpa Gujral Science City, Kapurthala during the course.

(ii) The private students are exempted from the Visit.

Section A

1. The multidisciplinary nature of environmental studies

- Definition, scope and importance, Need for public awareness

2. Natural Resource and associated problems

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

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Section B

3. Ecosystems

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

4. Biodiversity and its conservation

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

Section C

5. Environnemental Pollution

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

6. Social Issues and the Environment

- From unsustainable to sustainable development
- Urban problems and related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation
- Consumerism and waste products
- Public awareness

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Section D

7. Human Population and the Environment

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

8. Introduction to Environmental Laws, Environmental Audit and Impact Assessment

- Constitutional provisions- Article 48A
- Article 51A(g) and other derived environmental rights
- Environmental Protection Act, 1986
- Air (Prevention and Control of Pollution) Act, 1981
- Water (Prevention and control of Pollution) Act, 1974
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation
- Environmental risk assessment Pollution control and management
- Waste Management- Concept of 3R (Reduce, Recycle and Reuse)
- Ecolabeling /Ecomark scheme

Course Objectives:

At the end of this course, the students should be able to understand the scope and importance of environmental studies, different natural resources (forests, minerals, energy, water, land, food, biodiversity) and their utilization as well as conservation methods; importance of ecosystem structure and function; different types of environmental pollution (air, water, soil, thermal, nuclear and noise), Environmental Law and remedial methods. The students will also have to be introduced to various Acts and Last but not least the students should be made aware of the consequences of population explosion; diseases such as HIV/AIDS and various family welfare programs.

Learning Outcome:

- The present subject will help the student to gain knowledge about the effects of environmental pollution and remediation.
- Visiting to a local polluted site (including urban / rural / industrial / agricultural) will help to students to identify the causes, effects and remedial measures.
- After understanding the role of individual in conservation of environment, every individual would be able to follow the sustainable lifestyle patterns.
- The knowledge on environmental protection Acts and Rules will give them valuable glance on legal aspects towards conservation of environment.

SEMESTER-IV

References:

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

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SEMESTER-V
ENGLISH LANGUAGE SKILLS-3
(Ability Enhancement Course)

Time: 3 Hours

Credits: 4-0-0
(6 periods per week)
Total Marks: 100

Instructions for the Paper Setters:-

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

Texts Prescribed:

1. *All My Sons* by Arthur Miller
2. *Poems of Nature and Culture*, Guru Nanak Dev University, Amritsar

Texts Suggested (for Section D):

Oxford Guide to Effective Writing and Speaking by John Seely
A Course in Grammar and Composition by Geetha Nagaraj, Foundation Books, 2006

The syllabus is divided into four sections as mentioned below:

Section - A

All My Sons by Arthur Miller: the whole text.

Section - B

The following poems from *Poems of Nature and Culture*:

William Wordsworth: "The World is Too Much with Us"

Gordon Lord Byron: "She Walks in Beauty"

P.B. Shelly: "Ozymandias"

Alfred Lord Tennyson: "In Memoriam"

Robert Browning: "Meeting at Night"

Mathew Arnold: "Dover Beach"

W.B. Yeats: "Words"

Wilfred Owen: "Strange Meeting"

Section - C

The following poems from *Poems of Nature and Culture*:

Robert Graves: "The Portrait"

W.H. Auden: "The Unknown Citizen"

Dylan Thomas: "Do not Go Gentle into That Good Night"

Ted Hughes: "The Thought-Fox"

Sylvia Plath: "Mirror"

Seamus Heaney: "Honeymoon Flight"

Rabindranath Tagore: "False Religion"

Nissim Ezekiel: "Night of Scorpion"

Section - D

Formal Letter and Application Writing, Resume Writing, and Precis Writing

SEMESTER-V

PUNJABI (COMPULSORY)-5

ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-5

ਕਰੈਡਿਟ 4-0-0

Time: 03 Hours

Max. Marks: 100
(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

ਸੈਕਸ਼ਨ - ਏ

ਚੋਣਵੀਆਂ ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ

(ਸੰਪਾ. ਡਾ. ਰਮਿੰਦਰ ਕੌਰ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ, 2018)
(ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ/ਕਹਾਣੀ ਕਲਾ)

ਸੈਕਸ਼ਨ - ਬੀ

ਪਵਿੱਤਰ ਪਾਪੀ (ਨਾਵਲ) : ਨਾਨਕ ਸਿੰਘ

ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
(ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ/ਵਿਸ਼ਾ-ਵਸਤੂ/ਪਾਤਰ-ਚਿਤਰਨ)

ਸੈਕਸ਼ਨ - ਸੀ

- (ੳ) ਲੇਖ-ਰਚਨਾ (ਸਮਾਜਕ, ਸਭਿਆਚਾਰਕ, ਇਤਿਹਾਸਕ ਅਤੇ ਵਿੱਦਿਅਕ ਸਰੋਕਾਰਾਂ ਸਬੰਧੀ)
(ਅ) ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰ੍ਹੇ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ

ਸੈਕਸ਼ਨ - ਡੀ

ਵਿਆਕਰਨ:

- (ੳ) ਵਿਆਕਰਨਕ ਇਕਾਈਆਂ : ਭਾਵੇਂਸ਼, ਉਪ-ਵਾਕ ਅਤੇ ਵਾਕ (ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ)
(ਅ) ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ : ਮੇਲ ਤੇ ਅਧਿਕਾਰ
(ੲ) ਕਾਰਕ ਤੇ ਕਾਰਕੀ ਸੰਬੰਧ

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SEMESTER-V

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਬਲਦੇਵ ਸਿੰਘ ਧਾਲੀਵਾਲ, ਪੰਜਾਬੀ ਕਹਾਣੀ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
2. ਡਾ. ਰਮਿੰਦਰ ਕੌਰ, ਪੰਜਾਬੀ ਕਹਾਣੀ ਦੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
3. ਜੋਗਿੰਦਰ ਸਿੰਘ ਰਾਹੀ, ਰਮਿੰਦਰ ਕੌਰ, ਪੰਜਾਬੀ ਕਹਾਣੀ ਦਾ ਸਫ਼ਰ ਤੇ ਸ਼ਾਸਤ੍ਰ, ਸਿੰਘ ਬ੍ਰਦਰਜ਼, ਅੰਮ੍ਰਿਤਸਰ (ਭਾਗ ਦੂਜਾ)
4. ਧਰਮਪਾਲ ਸਿੰਗਲ, ਨਾਨਕ ਸਿੰਘ ਇਕ ਪਰਿਚੈ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
5. ਡਾ. ਕੁਲਵੰਤ ਸਿੰਘ ਕੋਹਲੀ, ਨਾਨਕ ਸਿੰਘ ਦੇ ਨਾਵਲਾਂ ਦਾ ਆਲੋਚਨਾਤਮਕ ਸਰਵੇਖਣ, ਪੈਪਸੂ ਬੁੱਕ ਡਿਪੂ, ਪਟਿਆਲਾ।
6. ਡਾ. ਬਿਕਰਮ ਸਿੰਘ ਘੁਮਣ, ਨਾਨਕ ਸਿੰਘ : ਜੀਵਨ ਤੇ ਰਚਨਾ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
7. ਮਿੰਨੀ ਸਲਵਾਨ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਮੁੱਢਲੇ ਸੰਕਲਪ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
8. ਜਗਜੀਤ ਸਿੰਘ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸ਼੍ਰੇਣੀਆਂ ਤੇ ਇਕਾਈਆਂ, ਨਿਊ ਬੁੱਕ ਕੰਪਨੀ, ਮਾਈ ਹੀਰਾ ਗੇਟ, ਜਲੰਧਰ।
9. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।

SEMESTER-V

**ਮੁੱਢਲੀ ਪੰਜਾਬੀ-5
(In lieu of Compulsory Punjabi)**

ਕਰੈਡਿਟ 4-0-0

Time: 03 Hours

**Max. Marks: 100
(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)**

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ

ਸੈਕਸ਼ਨ-ਏ

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ

(ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਸਾਹਿਤ ਅਤੇ ਲੋਕ ਸਾਹਿਤ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
ਲੋਕ ਕਾਵਿ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
ਲੋਕ ਵਾਰਤਕ ਬਿਰਤਾਂਤ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)

ਸੈਕਸ਼ਨ-ਬੀ

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ

(ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਸੁਹਾਗਾ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
ਘੋੜੀਆਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
ਸਿੱਠਣੀਆਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)

ਸੈਕਸ਼ਨ-ਸੀ

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ

(ਸੰਪਾ. ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਗਿੱਧਾ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
ਭੰਗੜਾ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
ਝੂਮਰ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)

SEMESTER-V

ਸੈਕਸ਼ਨ-ਡੀ

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ

(ਸੰਪਾ. ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)

ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।

ਲੋਕ ਖੇਡਾਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)

ਲੋਕ ਤਮਾਸ਼ੇ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)

ਲੋਕ ਕਲਾਵਾਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਸੋਹਿੰਦਰ ਸਿੰਘ ਬੇਦੀ, ਲੋਕਧਾਰਾ ਅਤੇ ਸਾਹਿਤ, ਪੰਜਾਬੀ ਰਾਈਟਰਜ਼, ਨਵੀਂ ਦਿੱਲੀ।
2. ਸੁਹਿੰਦਰ ਸਿੰਘ ਬੇਦੀ, ਪੰਜਾਬ ਦੀ ਲੋਕਧਾਰਾ, ਨੈਸ਼ਨਲ ਬੁੱਕ ਟਰੱਸਟ, ਦਿੱਲੀ।
3. ਕਰਨਜੀਤ ਸਿੰਘ, ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਲੋਕ ਜੀਵਨ, ਨਵਜੁੱਗ ਪਬਲਿਸ਼ਰਜ਼, ਦਿੱਲੀ।
4. ਕਰਨੈਲ ਸਿੰਘ ਬਿੰਦ, ਲੋਕਯਾਨ ਤੇ ਮੱਧਕਾਲੀਨ ਸਾਹਿਤ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
5. ਨਵਰਤਨ ਕਪੂਰ, ਪੰਜਾਬ ਦੇ ਲੋਕ ਤਿਓਹਾਰ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
6. ਜੀਤ ਸਿੰਘ ਜੋਸ਼ੀ, ਲੋਕਧਾਰਾ ਤੇ ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
7. ਜੋਗਿੰਦਰ ਸਿੰਘ ਕੈਰੋਂ, ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ ਦਾ ਸੰਰਚਨਾਤਮਕ ਅਧਿਐਨ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
8. ਜਸਵਿੰਦਰ ਸਿੰਘ, ਪੰਜਾਬੀ ਲੋਕ ਸਾਹਿਤ ਸ਼ਾਸਤਰ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
9. ਭੁਪਿੰਦਰ ਸਿੰਘ ਖਹਿਰਾ, ਲੋਕਯਾਨ ਭਾਸ਼ਾ ਤੇ ਸਭਿਆਚਾਰ, ਪੈਪਸੂ ਬੁੱਕ ਸ਼ਾਪ, ਪਟਿਆਲਾ।
10. ਨਾਹਰ ਸਿੰਘ, ਲੋਕ ਕਾਵਿ ਦੀ ਸਿਰਜਣ ਪ੍ਰਕ੍ਰਿਆ, ਲੋਕਗੀਤ ਪ੍ਰਕਾਸ਼ਨ, ਚੰਡੀਗੜ੍ਹ।
11. ਗੁਰਮੀਤ ਸਿੰਘ, ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਦੇ ਕੁਝ ਪੱਖ, ਦੀ ਪੰਜਾਬੀ ਰਾਈਟਰਜ਼ ਕੋਆਪਰੇਟਿਵ ਸੁਸਾਇਟੀ ਲਿਮਟਿਡ, ਲੁਧਿਆਣਾ।
12. ਦਰਿਆ, ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਧਿਐਨ : ਵਿਭਿੰਨ ਪਾਸਾਰ, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।

SEMESTER-V
PHC114 :Punjab History & Culture (From 1849-1947 A.D)
(Special Paper in lieu of Punjabi compulsory)
(For those students who are not domicile of Punjab)

Time: 3 Hours

Credits : 4-0-0
Max. Marks: 100

Instructions for the Paper Setters:-

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

SECTION-A

1. First Anglo-Sikh War.
2. Annexation of Punjab by the British and Board of Administration

SECTION-B

3. British Policy towards agriculture, industry, trade and commerce.
4. Spread of modern education

SECTION-C

5. Social religious reform movements: Namdhari, Singh Sabha and Arya Samaj
6. Gadhar Movement and Jallianwala Bagh Massacre & its aftermath

SECTION-D

7. Gurdwara Reform Movement
8. Contribution to freedom struggle: Non-cooperation; HSRA and Quit India Movement.

Suggested Readings

1. Singh, Fauja, *History and Culture of the Punjab*, Part II, Publication Bureau, Punjabi University, Patiala, 1987.
2. Singh, Fauja, *Freedom Struggle in the Punjab*, Publication Bureau, Punjabi University, Patiala, 1974.
3. Grewal, J.S., *The Sikhs of the Punjab*, New Cambridge House, New Delhi, 2005.
4. Singh, Kushwant, *A History of the Sikhs*. Vol. II (1839-1998), Oxford University Press, Delhi, 1991.
5. Rai, Satya. M (1978), *Heroic Tradition in the Punjab (1900-1947)*. Punjabi University, Patiala, 1978.
6. Chopra, P.N.& Das, M.N. (1974), *A Social, Cultural & Economic History of India*. Vol.III, Macmillan India, 1974.
7. Yadav, K.C., *Haryana Aitihāsik Simhavalokan* (Hindi). Haryana Sahitya Akademy, Chandigarh, 1991.
8. Saini B. S, *The Social & Economic History of the Punjab 1901-1939*, EssEss Publications, Delhi, 1975.
9. Mittal, S.C, *Freedom Movement in the Punjab (1905-29)*, Concept Publishing Company Delhi, 1977.

SEMESTER-V
BCO05005T MANAGEMENT ACCOUNTING

Time: 3 Hours

. Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

Note: The paper will consist of minimum 50% numericals.

SECTION- A

Management Accounting: Nature and Scope – Difference between Cost Accounting, Financial Accounting and Management accounting – Recent Trends in Management Reporting.

Analysis and Interpretation of Financial Statement: Meaning– Types and Methods of Financial Analysis – Comparative statements – Trend Analysis – Common size statements.

SECTION- B

Ratio Analysis: Meaning –Nature – uses and limitations of Ratios, computation of Liquidity, turnover, leverage, profitability and market-based ratios.

SECTION- C

Fund Flow Statements: Meaning and concept of fund–Flow of Fund –Preparation of Fund flow statements – uses and significance

Responsibility Accounting: Concept– Significance– Responsibility centers

SECTION- D

Cash Flow Statement: Difference between fund flow statement and cash flow statements – Preparation of cash flow statements as per AS-3 Norms

Transfer Pricing: Meaning & Methods.

Suggested Readings:

1. Maheswari, S.N., “*Principles of Management Accounting*”, 2007, Sultan Chand & Sons, New Delhi
2. Vashisht, C.D. and Sexana, V. K., “*Advanced Management Accounting*”, 2012, Sultan Chand & Sons, New Delhi.
3. Gowda, J.M., “*Management Accounting*”, 2010, Himalaya Publishing House, New Delhi.
4. Manmohan and Goyal, S. N., “*Principles of Management Accounting*”, Shakitha bhavan Publication, Agra

Note: Latest edition of text books to be followed.

SEMESTER-V
PRINCIPLES AND PRACTICES OF BANKING

Time: 3 Hours

Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

Commercial Banks: Introduction, evolution, nature, functions, importance and services provided by commercial banks.

Types of Banks: Commercial Bank, Regional Rural Banks, Foreign Banks, Cooperative Banks, Public bank and Private bank, difference between public and private banks.

SECTION- B

Central Bank: Meaning and functions, Techniques of credit control, mechanism of Credit Creation.

Practical Aspect of Banking: Negotiable Instruments— Cheques, bills of exchange and promissory notes, endorsements, difference between cheques and bills of exchange.

SECTION- C

Customer's Pass Book: Entries in Pass Book, Effects of errors favorable to the Banker and Customer.

Clearing House System

SECTION- D

Systems of Banking: Group and Chain Banking, Unit and Branch Banking, Investment Banking and Mixed Banking.

Suggested Readings:

1. Sundharam, Varsheney, "Banking Theory, Law & Practice", Sultan Chand & Co.
2. Shekhar, K.C; Shekhar, Lekshmy, "Banking Theory and Practice", Vikas Publishing House.
3. Sethi, Jyotsana; Bhatia, Nishwan, "Elements of Banking and Insurance", PHI Learning
4. Private Limited, New Delhi
5. www.rbi.org

Note: Latest edition of text books to be followed.

SEMESTER-V FINANCIAL MANAGEMENT

Time: 3 Hours

**Credits: 4-0-0
Total Marks: 100**

Instructions for the Paper Setters:

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

Note: The paper will consist of minimum 50% numerical questions.

SECTION- A

Time Value of Money: Compounding and discounting techniques–Concepts of Annuity and Perpetuity. Risk–return relationship

Sources of Finance and Cost of Capital: Different sources of finance; long term and Short-term sources

Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital

SECTION- B

Leverage and Capital Structure Theories: Leverage -Business Risk and Financial Risk– Operating and financial leverage, Trading on Equity

Capital Structure Decisions: Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.

SECTION- C

Working Capital Management: Introduction; Meaning and Concept of Working Capital; Management of Working Capital and Issues in Working Capital; Estimating Working Capital Needs; Operating or Working Capital Cycle. Various sources of finance to meet working capital requirements

Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)

Bank Financing: Recommendations of Tandon Committee and Chore Committee. Management of Components of Working Capital (An Introduction only).

SECTION- D

Capital Expenditure Decisions: Purpose, Objectives & Process, understanding different types of projects, Techniques of Decision making. Methods of Capital Budgeting – Traditional and Modern (Elementary Level).

Dividend Decisions: Meaning, Nature and Types of Dividends, dividend policies and formulating a dividend policy. Dividend Theories: Walter's Model, Gordon's Model, Modigliani and Miller: Irrelevancy Theory (Introductory Level)

Suggested Readings:

1. KhanandJain, "*FinancialManagement*", 2007, TMH
2. Horne, Van, "*Financial Management & Policy*", 2002, Pearson
3. Sharan, "*Fundamentals of Financial Management*", 2008, Pearson
4. Banerjee, B, "*Financial Policy & Management Accounting*", 2005, PHI
5. Chandra, P., "*Financial Management*", 2010, TMH

Note: Latest edition of text books to be followed.

SEMESTER- V
DATA HANDLING THROUGH SPSS
(THEORY)

Time: 3 Hours

Credits: 2-0-0
Total Marks: 50

Instructions for the Paper Setters:

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

SECTION- A

Getting started and Data Management: Introduction to SPSS, Menus, Tool Bar, creating a data file, defining variables, entering the data, opening and saving data files, inserting cases and variables, Sorting Cases, splitting file, Merging a file.

Data Transformation: Computing a new variable, Recoding variables: into same variables and different variables, Rank cases, Visual binning, Various transformations: logarithmic, inverse, cubic, quadratic etc.

Data Normalization: Outlier Detection, Missing Value Analysis, Checking Normality of Data.

SECTION- B

Summarizing Data Graphically: Different types of Charts: Line, pie, bar, Plots: Box, P-P, Q-Q, Scatter Diagram, Chart builder, Data Tabulation

Summarizing data Numerically: Frequencies, Descriptive statistics, Cross-tabs

SECTION- C

Testing of Hypothesis

Parametric tests: T-Tests: One Sample, Independent sample, Paired t-test, One way ANOVA with post -hoc comparisons, Repeated Measures ANOVA.

Non -Parametric techniques

SECTION- D

Correlation with Nominal, Ordinal and Scale data

Regression Analysis: Simple and Multiple

Factor Analysis

Suggested Readings:

1. Pandya, K., Bulsari, S. and Sinha, S., SPSS in Simple Steps, Kogent Learning Solutions, dreamtech Press, New Delhi, 2012.
2. Kirkpatrick, L.A. and Feeney, B.C., A Simple Guide to IBM SPSS Statistics, Cengage Learning, 2012.
3. Coakes, S.J., SPSS Analysis without Anguish, John Wiley and Sons, Australia, 2005.

Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Grading System (CBGS)
Syllabus for the Colleges Batch From Year 2025 To 2029

SEMESTER- V
DATA HANDLING THROUGH SPSS
(PRACTICAL)

Credits: 0-0-1
Practical Marks: 25

Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Grading System (CBGS)
Syllabus for the Colleges Batch From Year 2025 To 2029

SEMESTER-V
SEMINAR BASED ON INTERNSHIP

Credits:2
Total Marks: 50

SEMESTER-VI
APPRECIATING ENGLISH LITERATURE-3
(Multidisciplinary Course)

Time: 3 Hours

Credits: 4-0-0
(6 periods per week)
Total Marks: 100

Instructions for the Paper Setters:-

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

Texts Prescribed:

1. *The Guide* by R.K. Narayan
2. *Glimpses of Theatre*, Guru Nanak Dev University Amritsar.
 - i) “The Will”
 - ii) “Villa for Sale”
 - iii) “Progress”
 - iv) “The Monkey’s Paw”
 - iv) “Sorry Wrong Number”
 - v) “No eggs!No eggs!”

Texts Suggested (for Section D):

Oxford Guide to Effective Writing and Speaking by John Seely
A Course in Grammar and Composition by Geetha Nagaraj, Foundation Books, 2006
Writing Essays and Reports: A Student’s Guide by Stephen McLaren (Viva Books)

SECTION–A

Study of the novel, *The Guide* by R.K. Narayan

SECTION–B

One-Act plays “**The Will**,” “**Villa for Sale**”and “**Progress**” from *Glimpses of Theatre*, Guru Nanak Dev University Amritsar

SECTION–C

One-Act plays “**The Monkey’s Paw**,” “**Sorry Wrong Number**” and “**No eggs! No eggs!**”from *Glimpses of Theatre*, Guru Nanak Dev University Amritsar

SECTION–D

Essay Writing, Business Writing, and Report Writing

SEMESTER-VI
PUNJABI (COMPULSORY)-6
ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)-6

ਕਰੈਡਿਟ 4-0-0

Time: 03 Hours

Max. Marks: 100
(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

ਸੈਕਸ਼ਨ - ਏ

ਕਾਵਿ ਗੌਰਵ (ਪਹਿਲੇ ਛੇ ਕਵੀ)

(ਸੰਪਾ. ਬਿਕਰਮ ਸਿੰਘ ਘੁੰਮਣ, ਕਰਮਜੀਤ ਕੌਰ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ,
(ਸ਼ੇਖ ਫਰੀਦ, ਸ਼ਾਹ ਹੁਸੈਨ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਜੀ, ਗੁਰੂ ਅਰਜਨ ਦੇਵ ਜੀ, ਵਾਰਿਸ ਸ਼ਾਹ, ਸ਼ਾਹ ਮੁਹੰਮਦ)
(ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ/ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ)

ਸੈਕਸ਼ਨ - ਬੀ

ਧਰਤੀਆਂ ਦੇ ਗੀਤ (ਸਫ਼ਰਨਾਮਾ), ਬਰਜਿੰਦਰ ਸਿੰਘ ਹਮਦਰਦ, ਨਾਨਕ ਸਿੰਘ ਪੁਸਤਕਮਾਲਾ, ਅੰਮ੍ਰਿਤਸਰ
(ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ/ ਸਮਾਜ ਸਭਿਆਚਾਰਕ ਪਰਿਪੇਖ/ਸਫ਼ਰਨਾਮੇ ਦੇ ਤੌਰ ਤੇ ਪਰਖ)

ਸੈਕਸ਼ਨ - ਸੀ

- (ੳ) **ਲੇਖ ਰਚਨਾ** (ਵਿਗਿਆਨ, ਤਕਨਾਲੋਜੀ ਅਤੇ ਚਲੰਤ ਮਸਲਿਆਂ ਸੰਬੰਧੀ)
- (ਅ) **ਆਧੁਨਿਕ ਸਾਹਿਤ ਦੇ ਰੂਪ** : ਕਵਿਤਾ, ਕਹਾਣੀ, ਨਾਵਲ, ਨਾਟਕ, ਇਕਾਂਗੀ (ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਤੱਤ)

ਸੈਕਸ਼ਨ - ਡੀ

ਵਿਆਕਰਨ:

- (ੳ) **ਵਿਆਕਰਨਕ ਸ਼੍ਰੇਣੀਆਂ** : ਲਿੰਗ, ਵਚਨ, ਕਾਲ ਅਤੇ ਵਾਚ
- (ਅ) **ਵਿਆਕਰਨਕ ਇਕਾਈਆਂ** :
ਨਾਂਵ ਵਾਕੰਸ਼ ਅਤੇ ਕਿਰਿਆ ਵਾਕੰਸ਼ (ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰ)

SEMESTER-VI

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਰਤਨ ਸਿੰਘ ਜੱਗੀ, ਸਾਹਿਤ ਦੇ ਰੂਪ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
2. ਜਗਬੀਰ ਸਿੰਘ, ਗੁਰਮਤਿ ਕਾਵਿ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
3. ਗੁਰਦੇਵ ਸਿੰਘ ਸਿੱਧੂ, ਸੂਫੀ ਕਾਵਿਧਾਰਾ ਦਾ ਇਤਿਹਾਸ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
4. ਕਰਨਜੀਤ ਸਿੰਘ, ਪੁਰਾਤਨ ਪੰਜਾਬੀ ਵਾਰਤਕ, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
5. ਡਾ. ਰਛਪਾਲ ਕੌਰ, ਪੰਜਾਬੀ ਸਫ਼ਰਨਾਮਾ : ਸਰੂਪ ਸਿਧਾਂਤ ਤੇ ਵਿਕਾਸ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
6. ਹਰਜਿੰਦਰ ਸਿੰਘ, ਸਮਕਾਲੀ ਪੰਜਾਬੀ ਸਫ਼ਰਨਾਮਾ : ਵਿਸ਼ਲੇਸ਼ਣ ਤੇ ਮੁਲਾਂਕਣ, ਲੋਕਗੀਤ ਪ੍ਰਕਾਸ਼ਨ, ਚੰਡੀਗੜ੍ਹ।
7. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, ਸਾਹਿਤ ਸੰਕਲਪ ਕੋਸ਼, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
8. ਜਗਜੀਤ ਸਿੰਘ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸ਼੍ਰੇਣੀਆਂ ਤੇ ਇਕਾਈਆਂ, ਨਿਊ ਬੁੱਕ ਕੰਪਨੀ, ਜਲੰਧਰ।
9. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।
10. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।

SEMESTER-VI

ਮੁੱਢਲੀ ਪੰਜਾਬੀ-6

(In lieu of Compulsory Punjabi)

ਕਰੈਡਿਟ 4-0-0

Time: 03 Hours

Max. Marks: 100

(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

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

ਪਾਠ-ਕ੍ਰਮ

ਸੈਕਸ਼ਨ-ਏ

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ

(ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)

ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।

ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦਾ ਪਿਛੋਕੜ

ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦੀ ਭੂਗੋਲਿਕ ਸਥਿਤੀ

ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦੇ ਨਿਖੜਵੇਂ ਲੱਛਣ

ਸੈਕਸ਼ਨ-ਬੀ

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ

(ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)

ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।

ਪੰਜਾਬ ਦੇ ਮੇਲੇ

ਪੰਜਾਬ ਦੇ ਤਿਉਹਾਰ

ਪੰਜਾਬ ਦੇ ਪ੍ਰਮੁੱਖ ਧਾਰਮਿਕ ਸਥਾਨ

ਸੈਕਸ਼ਨ-ਸੀ

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ

(ਸੰਪਾ. ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)

ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।

SEMESTER-VI

ਜਨਮ ਨਾਲ ਸੰਬੰਧਿਤ ਰੀਤਾਂ-ਰਸਮਾਂ
 ਵਿਆਹ ਨਾਲ ਸੰਬੰਧਿਤ ਰੀਤਾਂ ਰਸਮਾਂ
 ਮੌਤ ਨਾਲ ਸੰਬੰਧਿਤ ਰੀਤਾਂ ਰਸਮਾਂ

ਸੈਕਸ਼ਨ-ਡੀ

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ

(ਸੰਪਾ. ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)

ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।

ਪੰਜਾਬ ਦਾ ਖਾਣ ਪੀਣ

ਪੰਜਾਬ ਦਾ ਪਹਿਰਾਵਾ

ਪੰਜਾਬ ਦੇ ਲੋਕ ਵਿਸ਼ਵਾਸ

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਗੁਰਬਖਸ਼ ਸਿੰਘ ਫਰੈਂਕ, ਸਭਿਆਚਾਰ ਤੇ ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਗੁਰਬਖਸ਼ ਸਿੰਘ ਫਰੈਂਕ, ਸਭਿਆਚਾਰ : ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ, ਦੀ ਪੰਜਾਬੀ ਰਾਈਟਰਜ਼ ਕੋਆਪਰੇਟਿਵ ਸੋਸਾਇਟੀ ਲਿਮਟਿਡ, ਲੁਧਿਆਣਾ।
3. ਭੁਪਿੰਦਰ ਸਿੰਘ ਖਹਿਰਾ, ਲੋਕਧਾਰਾ ਭਾਸ਼ਾ ਅਤੇ ਸਭਿਆਚਾਰ, ਪੈਪਸੂ ਬੁੱਕ ਡਿਪੂ, ਪਟਿਆਲਾ।
4. ਜਸਵਿੰਦਰ ਸਿੰਘ, ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਪਛਾਣ ਚਿੰਨ੍ਹ, ਪੁਨੀਤ ਪ੍ਰਕਾਸ਼ਨ, ਪਟਿਆਲਾ।
5. ਜੀਤ ਸਿੰਘ ਜੋਸ਼ੀ, ਸਭਿਆਚਾਰ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਊਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
6. ਜੀਤ ਸਿੰਘ ਜੋਸ਼ੀ, ਲੋਕ ਕਲਾ ਅਤੇ ਸਭਿਆਚਾਰ : ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
7. ਜੀਤ ਸਿੰਘ ਜੋਸ਼ੀ, ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਬਾਰੇ, ਦੀ ਪੰਜਾਬੀ ਰਾਈਟਰਜ਼ ਕੋਆਪਰੇਟਿਵ ਸੋਸਾਇਟੀ ਲਿਮਟਿਡ, ਲੁਧਿਆਣਾ।
8. ਜਗੀਰ ਸਿੰਘ ਨੂਰ, ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ : ਮੂਲ ਪਛਾਣ, ਨੈਸ਼ਨਲ ਬੁੱਕ ਟਰੱਸਟ, ਨਵੀਂ ਦਿੱਲੀ।

SEMESTER-VI

PHC115 :Punjab History & Culture (1947-2000 A.D.)
(Special Paper in lieu of Punjabi compulsory)
(For those students who are not domicile of Punjab)

Time: 3 Hours

Credits : 4-0-0
Max. Marks: 100

Instructions for the Paper Setters:-

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

SECTION-A

1. Partition and its Impact on Punjab
2. Rehabilitation.

SECTION--B

3. Punjabi Suba Movement and Reorganization Act of 1966.
4. Green Revolution.

SECTION--C

5. Punjabi Diaspora
6. Development of education in Punjab after Independence

SECTION--D

7. Development of Punjabi Literature and Drama.
8. Emerging Concerns: Drug Addiction and Female Foeticide.

Suggested Readings

1. Chopra, P.N. & Das, M.N. (1974), *A Social, Cultural & Economic History of India*. Vol.III, Macmillan India, New Delhi, 1974.
2. Grewal, J.S., *Social and Cultural History of Punjab: Prehistoric, Ancient and Early Medieval*. Foundation Books Pvt Ltd Cambridge House, New Delhi, 2004.
3. Grewal, J.S., *The Sikhs of Punjab*. New Cambridge House, New Delhi, 2005
4. Rai Satya M., *Heroic Tradition in Punjab(1900-1947)*. Publication Bureau, Punjabi University, Patiala, 1978.
5. Singh, Fauja., *Freedom Struggle in Punjab*. Publication Bureau, Punjabi University, Patiala, 1974.
6. Singh, Fauja, *History and Culture of the Punjab*. Part II, Publication Bureau, Punjabi University, Patiala, 1987.
7. Singh, Kushwant, *A History of the Sikhs*. Vol. II (1839-1998), Oxford University Press, Delhi, 1991.
8. Yadav, K.C., *Haryana Aitihasyik Simhavalokan* (Hindi). Haryana Sahitya Akademy, Chandigarh, 1991.

SEMESTER-VI
PRINCIPLES AND PRACTICES OF INSURANCE

Time: 3 Hours

. Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

Insurance: Concept of Insurance, Need, Purpose, Principles of Insurance-Principle of Indemnity, Principle of Insurable Interest, Principle of Subrogation, Principle of Utmost Good Faith, Principle of Proximate Cause, Principle of Contribution. Reforms in Indian

Insurance Sector: meaning, need and its Implications

SECTION- B

Legal Framework: Insurance Act 1938, LIC Act 1956, GIC Act 1972 and IRDA Act 1999

An Overview of Insurance Industry: Types of Insurance–Life Insurance, Marine Insurance, Motor Vehicle Insurance, Health Insurance, Liability Insurance

SECTION- C

Underwriting: Meaning, Purpose and Process of Underwriting

Reinsurance: Meaning, Features of reinsurance, difference between reinsurance and double insurance, Essentials of Reinsurance Programs as per IRDA.

SECTION- D

Distribution Channels in Insurance: Role and Code of Conduct by IRDA for Agents, Direct Marketing, Bancassurance and Brokers

Insurance Specialists: Underwriters, Surveyors and Loss Assessors, Actuaries, Third Party Administrators

Suggested Readings:

1. Jyotsana and Bhatia, Nishwan, “Elements of Banking and Insurance”.
2. Emmet J. Vaughan and Therese Vaughan “Fundamentals of Risk and Insurance”
3. Agarwal, O.P “Banking and Insurance”
4. Periasamy, P; Veeraselvam, M., “Risk and Insurance Management”, Tata McGrawHill
5. www.irda.org

Note: Latest edition of text books to be followed.

**SEMESTER-VI
BUSINESS ENVIRONMENT**

Time: 3 Hours

**Credits: 4-0-0
Total Marks: 100**

Instructions for the Paper Setters:

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

SECTION- A

Theoretical Framework of Business Environment: Concepts, Significance and Nature of Business Environment; Type of Environment-internal, external, micro and macro environment; Competitive structure of industries; Techniques of Environmental Scanning and Monitoring.

Economic Systems: Different Economic systems and their characteristics (Capitalist System/Market Economy, Socialist System and Mixed Economy); India's Mixed Economy—Advantages and Disadvantages.

Economic Planning in India: History of Planning in India, Niti Aayog: Functions of Niti Aayog, Guiding Principles, Structure of Niti Aayog.

SECTION- B

Monetary Policy of India: Concept and Meaning of Monetary Policy; Objectives of Monetary Policy; Techniques of Monetary Policy; Impact of Monetary Policy, RBI's Latest Monetary Policy; Reforms in the Indian Monetary Policy; Implications of Monetary Policy for Inclusive Growth.

Fiscal Policy of India: Concept and Meaning of Fiscal Policy; Objectives of Fiscal Policy, Techniques of Fiscal Policy, Merits and Shortcomings of Fiscal Policy of India, Fiscal Policy and Economic Development.

SECTION- C

National Income: Meaning and Definition of National Income; Concepts of National Income; National Income Estimates in India; Methods of Measuring National Income; Major Features of National Income in India; Limitations in Estimation of National Income in India.

Inflation: Meaning of Inflation; Measures of Inflation; Demand-Pull vs. Cost-Push Inflation; Causes and Effects of Inflation.

Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 2019 with latest amendments.

SECTION- D

Multinational Corporations: Meaning and Objectives of MNC's; Reasons for Growth of MNC's; Favorable Impact of MNC's; Criticism of MNC's.

Foreign Trade Policy: Objectives, Latest Foreign Trade Policy.

Foreign Exchange Management Act, 1999: Major Concepts; Important Provisions; Contravention of Provisions and Penalties.

Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Grading System (CBGS)
Syllabus for the Colleges Batch From Year 2025 To 2029

SEMESTER-VI

Suggested Readings:

1. Sundaram, A.K. & Black, J.S., “The International Business Environment”; Prentice Hall of India, New Delhi.
2. Agarwal A.N., “Indian Economy: Nature, Problems and Progress”; 1985, Vikas Publishing House, Delhi.
3. Dutt R. and Sundharam K.P.M; “Indian Economy”, 2010, S. Chand, Delhi.
4. Misra S.K and Puri V.K., “Indian Economy”, Himalaya Publishing House, New Delhi.
5. Hedge I, “Environmental Economics”, MacMillan, Hampshire.
6. Datt R, “Economic Reforms in India—A Critique”; (1997), S. Chand, New Delhi.

Note: Latest edition of text books to be followed.

**SEMESTER-VI
DIRECT TAX LAW**

Time:3 Hours

**Credits: 4-0-0
Total Marks: 100**

Instructions for the Paper Setters: -

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

Note: The paper will consist of minimum 50% numerical questions.

SECTION- A

Income Tax Act 1961: Basic Introduction, Brief history of Income Tax in India, Scope of the Act, **Meaning of Income Tax:** Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.

SECTION- B

Heads of Income Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession

SECTION- C

Capital Gains: Income from Short term and long-term capital gains; Income from other sources.

SECTION- D

Computation of Gross Total Income and Total Income and the tax liability of a salaried individual. **Deductions** from the Gross Total Income of individuals. Tax Deduction at Source

Suggested Readings:

1. Singhanian, V.K., "Direct Taxes", 2013, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., "Direct Taxes", 2012, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., "Income Tax Law and Practice", 2013, Kalyani Publications, New Delhi.
4. Chandra, M., Goyal, S.P. and Shukla, D.C., "Income Tax Law and Practice", Pragati Prakashan, New Delhi.

Note: Latest edition of text books to be followed.

SEMESTER–VI**PSL061: HUMAN RIGHTS AND CONSTITUTIONAL DUTIES
(Value Added Course)****Time: 3 Hrs:****Credit: 2
Total Marks: 50****Instructions for the Paper Setters:**

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

SECTION – A**INTRODUCTION TO HUMAN RIGHTS**

Foundational Aspects: Meaning, Nature, Characteristic, Classification.

International Framework: Constituents of the Universal Declaration of Human Rights (UDHR).

SECTION-B**INDIAN PERSPECTIVE OF HUMAN RIGHTS**

Constitutional Realisation in India: Fundamental Rights (Part III, Constitution of India).

Protective Mechanism in India: The composition, Powers and Functions of the National Human Rights Commission of India (NHRC).

SECTION – C**INTRODUCTION TO HUMAN DUTIES**

Conceptual Perspective: Meaning, Nature & Characteristics of Human Duties.

Intellectual discourses: Classification of Human Duties; Relevance of Human Duties

SECTION – D**INDIAN PERSPECTIVE OF HUMAN DUTIES**

Constitutional Recognition in India: Fundamental Duties in Indian Constitution, Part IV A.

Intellectual Discourse: Critical Analysis and Significance of Fundamental Duties

SEMESTER–VI

Readings List

1. United Nations. *The United Nations and Human Rights 1945-1995*. Geneva: United Nations Blue Books Series, Vol. VII, 1996.
2. Sastry, S. N. *Introduction to Human Rights and Duties*. Pune: University of Pune Press, 2011.
3. Mertus, Julie. *The United Nations and Human Rights-A Guide for a New Era*. London: Routledge, 2009.
4. Donnelly, Jack. *Universal Human Rights in Theory and Practice*. New York: Cornell University Press, 2013.
5. Hammarberg, Thomas. *Taking Duties Seriously- Individual Duties in International Humanitarian Law*. Versoix: International Council on Human Policy, 1999.
6. Miller P. Frederic, et al. *Fundamental Rights, Directive Principles and Fundamental Duties in India*. New York: VDM Publishing, 2009.
7. Cinganelli, Davis Louis. *Human Rights- Theory and Measurements*. London: Macmillan Press, 1988.
8. Ishay, M. R. *The History of Human Rights*. New Delhi: Orient Longman, 2004.
9. Mohapatra, Arun Ray. *National Human Rights Commission of India: Formation, Functioning and Future Perspectives*. New Delhi: Atlantic, 2004.
10. Deol, Satnam Singh. *Human Rights in India-Theory and Practice*. New Delhi: Serials Publications, 2011

SEMESTER-VII
GROUP- I (ACCOUNTING AND FINANCE)
FINANCIAL MARKET OPERATIONS

Credits: 4-0-0
Total Marks: 100

Time: 3 Hours

Instructions for the Paper Setters:

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

SECTION- A

Money Market: Indian Money Markets Composition, Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market.

Capital Market: Security market– (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing,

SECTION- B

Stock exchange: National Stock Exchange and over the Counter exchangers. Functionaries on Stock Exchanges: Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors.

SECTION- C

SEBI: Introduction, Role, Its powers, Objectives, Scope & Functions.

Investors Protection: Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts. Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI. Meaning and benefits of mutual funds, Types, SEBI guidelines.

SECTION- D

Depositories Act 1996: Definitions, Rights and Obligations of Depositories, Participants Issuers and Beneficial Owners, Inquiry and Inspections, Penalty.

Suggested Readings:

1. Chandler L.V. and Goldfield S.M., “*Economics of Money and Banking*”, 1977, Harper & Row Publishers, New York.
2. Gupta, S. B., “*Monetary Planning for India*”, 1995, Oxford University Press, Delhi.
3. Gupta Sural B, “*Monetary Economics: Institutions, Theory & Policy*”, 1983, S. Chand & Co. New Delhi.
4. Bhole L.M., “*Financial Institutions and Markets*”; 2009, Tata McGraw–Hill, New Delhi.
5. Hooda, R.P., “*Indian Securities Markets– Investors View Point*”; 1998, Excell Books, New Delhi.

Note: Latest edition of text book may be used.

SEMESTER-VII
GROUP-I (ACCOUNTING AND FINANCE)
CONTEMPORARY ACCOUNTING

Time: 3 Hours

Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

Emergence of contemporary issues in accounting: influence of other disciplines on accounting and changing environment.

Human Resource Accounting: Meaning and Scope, Human Resource Cost Accounting – Capitalization, Write off and Amortization Procedure. Human Resource Valuation Accounting – Appraisal of Various Human Resource Valuation Models. Use of Human Resource Accounting in Managerial Decisions. Human Resource Accounting in India.

SECTION- B

Price Level Accounting: Methods, Utility and Corporate Practices

Corporate Social Reporting: Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting. Corporate Social Reporting in India.

Corporate Reporting: Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting.

SECTION- C

Recent Trends in the Presentation of Published Accounts. Reporting by Diversified Companies.

Value Added Reporting: Preparation and Disclosure of Value-Added Statements, Economic Value Added, EVA Disclosure in India

Basel II and III Norms

SECTION- D

Accounting Standards in India: Significance and formulation of Accounting Standards. Accounting Standards relating to Interim Reporting. Accounting for Leases, Earning Per Share. and Accounting for Intangibles.

Contemporary Issues in Management Accounting: Target Costing.

Suggested Readings:

1. Lal, Jawahar and Lele, R.K., “*Contemporary Accounting Issues*”, 1988, Himalaya Publishers.
2. Porwal, L.S., “*Accounting Theory*”, 2001, Tata McGraw Hill.
3. Lal, Jawahar, “*Corporate Financial Reporting*”, 2009, Taxman.
4. Arora, J.S., “*Price Level Accounting*”, 1999, Deep and Deep Publishers.
5. Chander, Subhash, “*Corporate Reporting Practices*”, 1992, Deep and Deep Publishers.

Note: Latest edition of text book may be used.

SEMESTER-VII
GROUP-I (ACCOUNTING AND FINANCE)
ADVANCED FINANCIAL MANAGEMENT

Time: 3 Hours

Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

SECTION-A

Risk Analysis in Capital Budgeting: Meaning of Risk and Risk Analysis–Types of Risks–Risk and Uncertainty–Techniques of Measuring Risks–Risk adjusted Discount Rate Approach–Certainty Equivalent Approach Probability Approach-Standard Deviation and Co-efficient of Variation- Theory and Problems. Sensitivity Analysis and Decision Tree Analysis (Theory only).

SECTION-B

Management of Current Assets: Introduction – Significance of Current Assets – Meaning of Cash and Cash Management – Objectives, Motives of Holding Cash

Maintaining Receivables: Meaning and Definition of Receivables – Cost of Maintaining Receivables – Factors influencing the size of Receivables -Objectives of Receivables Management – Problems on Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period.

Inventory Management – Meaning and Definition of Inventory – Elements of Inventory- Motives of holding the Inventory – Costs associated with Inventory – Techniques of Inventory Management.

SECTION-C

Dividend Decision and Theories Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies Significance of Stable Dividend Policy - Determinants of Dividend Policy;

Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis -Problems.

SECTION- D

Capital Structure Theories: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis–Problems on all the approaches.

Financial Restructuring: Need & steps in financial restructuring, reorganization of capital, buy-back of shares-concept, necessity and procedure. Financial management of sick units.

Suggested Readings:

1. IM Pandey, Financial Management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial Management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.

SEMESTER-VII
GROUP-I (ACCOUNTING AND FINANCE)
RISK MANAGEMENT AND INSURANCE

Time: 3 Hours

Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

Risk and Risk Management Process: Concept of Risk – Risk vs. Uncertainty – Types of Risks – Risk Identification – Evaluation – Risk Management Objectives – Selecting and Implementing Risk Management Techniques.

Commercial Risk Management Applications: Property – Liability–Commercial Property Insurance Different Policies and Contracts.

SECTION- B

Business Liability and Risk Management Insurance: Workers' Compensation and Risk Financing.

Personal Risk Management Applications: Property – Liability–Risk Management for Auto Owners –risk management for homeowners.

SECTION- C

Risk Management Applications: loss of Life–Loss of Health– Retirement Planning and Annuities –Employee Benefits – Financial and Estate Planning.

SECTION- D

Risk management environment: industry – functions and organisation of insurers – Government regulation of insurance sector – IRA – Privatisation of insurance business in India –changes in Insurance Act – Insurance intermediaries – insurance products pricing – claim valuation –Foreign insurers in India.

Suggested Readings:

1. Rejda, George E: “*Principles of Risk Management and Insurance*”, 2011, Pearson Education.
2. McNamara: “*Principles of Risk Management and Insurance*”, 2007, Addison–Wesley
3. Dorfman: “*Introduction to Risk Management and Insurance*”, 2012, Prentice Hall.
4. Williams and Heins, “*Risk Management and Insurance*”, 1998, McGraw Hill Pub.
5. Gupta, PK, “*Insurance and Risk Management*”, 2009, Himalaya Publishing.

Note: Latest edition of text book may be used.

SEMESTER-VII
GROUP-II (MARKETING)
CONSUMER BEHAVIOUR

Credits: 4-0-0

Time: 3 Hours

Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

Introduction to Consumer Behaviour: Nature, Scope and Importance. Consumer Motivation: Nature of motivation; Types of consumer needs and motives; Dynamics of motivation; Need conflict; Need Hierarchy Theory of Motivation and its applications; Measurement of Motives.

Personality and Consumer Behaviour: Definition of personality; Theories of personality; Personality and consumer diversity; Self-concept and self-image; Life style and psychographics.

SECTION- B

Consumer Perception: Elements of perception; Dynamics of perception, Perceptual process; Perception and marketing strategy; Perceived risk. Consumer Learning: Elements of consumer learning; Behavioural theories and Cognitive theories of learning.

Consumer Attitude Formation: Definition of attitudes; Structural models of attitudes; Attitude Theories; Attitude formation; Strategies of attitude change; Measuring Attitude.

SECTION- C

Reference Group and Family Influences: Power of reference groups; Types of consumer related reference groups; Celebrity and other reference group appeals; Family decision making and consumption related roles; Family life cycle.

Social Class: Definition; Measurement of social class; Social class dynamics. Cultural and Sub cultural Influences on Consumer Behaviour: Definition of culture and subculture; Affect of culture on consumer behaviour; Nature of culture; Measurement of culture; Subculture and consumer behaviour; subcultural categories.

SECTION- D

Diffusion of Innovation: Diffusion process; Adoption process.

Opinion Leadership: Definition; Dynamics of the opinion leadership process; Motivation behind opinion leadership,

Consumer Decision Making: Consumer decision process; Types of decisions; Information search process; Alternative evaluation and selection; Decision rules.

Models of Consumer Behaviour: E.K.B; Howard and Sheth; Nicosia's Model.

SEMESTER–VII

Suggested Readings:

1. Schiffman, I. G. and Kanuk, L. L. Consumer Behaviour, New Delhi, Pearson Education, 2007.
2. Blackwell, Roger D., Miniard, Paul W., and Engel James F. Consumer Behaviour, Cengage , 2006.
3. Solomon, Michael R. Consumer Behaviour, New Delhi, Pearson Education, 2003.
4. Assael, Henry Consumer Behaviour and Marketing Action, Cengage, 2006
5. Loudon, David L. and Della Bitta, Albert J., Consumer Behavior, Tata McGraw-Hill, Fourteenth Edition, 2002.

Note: Latest edition of text book may be used

**SEMESTER-VII
GROUP-II (MARKETING)
ADVERTISING MANAGEMENT**

Time: 3 Hours

**Credits: 4-0-0
Total Marks: 100**

Instructions for the Paper Setters:

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

SECTION- A

Introduction to Advertising: Meaning and Functions of Advertising; Classification of Advertising.

Role of Advertising in Marketing Process: Market Strategy and Analysis; Target Marketing Process; Developing a Positioning Strategy; Developing the Marketing Planning Program.

Organizing for Advertising: Types of Advertising Agencies; Their Role and Functions; Agency Compensation.

Communication Process: Model of Communication; Response Process, Cognitive Processing Communications.

SECTION- B

Creative Strategy: The Importance of Creativity in Advertising; Different Perspectives on Advertising Creativity; Planning Creative Strategy; Creative Process; Creative Strategy Development.

Implementation of Creative Strategy: Appeals and Execution, Creative Tactics for Print Ads, Television and Radio.

Setting Advertising Objectives: Sales versus Communication Objectives; DAGMAR Approach; Problems in Setting Objectives.

SECTION- C

Media Planning: Media Plan; Problems in Media Planning; Developing the Media Plan; Developing and Evaluating Media Strategies.

Evaluation of Television and Radio: Television – Advantages and Disadvantages, Buying Television Time; Radio - Advantages and Disadvantages, Buying Radio Time.

Evaluation of Print Media: Magazines – Classification of Magazines, Advantages and Disadvantages, Purchasing Magazine Advertising Space; Newspapers – Types of Newspaper, Advantages and Disadvantages, Purchasing Newspaper Advertising Space.

International Advertising: Importance of International Markets; Global versus Localized Advertising; Decision Areas in International Advertising.

SECTION- D

Advertising Budget: Establishing Budget; Budgeting Approaches; Allocating Budget.

Measuring Effectives of Advertising: Arguments for and against measuring effectives; Conducting Research to Measure Advertising Effectiveness; Testing Process; Pre-testing and post-testing tools.

Social, Ethical and Economic Aspects of Advertising: Social and Ethical Criticism of Advertising; Economic Effects of Advertising.

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Suggested Readings:

1. George E. Blech, Michael E. Belch and KeynoorPurani, “Advertising and Promotion”, McGraw Hill Education (India) Private Limited, 9th Ed., 2013.
2. Kruti Shah and Alan D’Souza, ““Advertising and Promotions: An IMC Perspective”, Tata McGraw Hill, 1st Ed. 2009.
3. Terence Shimp, “Advertising and Promotion: An IMC Approach” Cengage Learning, 7th Ed., 2006.
4. Kenneth E Clow and Donald E Baack, “Integrated Advertising, Promotion and Marketing Communications”, Pearson, 9th Ed., 2022.
5. Thomas O’Guinn, Chris Allen, Richard Semenik and Angeline Close Scheinbaum. “Advertising and Integrated Brand Promotion”, Cenagage Learning, 2011.

SEMESTER-VII
GROUP-II (MARKETING)
SALES MANAGEMENT

Time: 3 Hours

Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

Introduction to Personal Selling: Personal Selling-Meaning, Importance, Objectives, Essentials, Advantages and disadvantages; Role of personal selling in marketing, Salesmanship, Traditional and Modern selling approach, Types of selling, Sales as a profession, Ethics in selling.

Approaches and Strategies of Personal Selling: Selling approaches- A Theoretical Prospective, Buyer seller dyad.

Personal Selling Process: Selling process, Prospecting, Pre-approach, Customer's Need Discovery, Sales presentation, Objections handling, Closing the sale, Follow up after sales.

SECTION- B

Sales Force Management: Sales Management- Meaning and Functions; Sales Planning, Planning Sales Operations, Strategic Planning, Sales Managers-Tasks, Roles, and Qualities

Sales Organization: Meaning, Purposes, and Types, Sales Organizational Structure, Criteria and Principles of Developing a Sales Organization, Organizing the Sales Force, Determining the Size of the Sales Force, Managing the Sales Force, Integrating the Sales Force within the Organization

Sales Territories: Sales Territory-Meaning, Definition, Objectives, Benefits, and Importance, Designing Sales Territory, Routing and Scheduling, Sales Force Automation.

Salespeople and Sales Managers: Meaning, Role, Duties and Responsibilities, Qualities and skills, Face of Sales Force Today.

SECTION- C

Sales Force Recruitment: Recruitment-Meaning and Concept, Staffing, Job Analysis, Methods for Developing Job Specifications, Sources of Sales Recruits.

Sales Force Selection: Introduction, Selection Process, Initial Screening, and Interview process, Guidelines for Selection, Psychological Tests, Essential Formalities of Selection, Socialization.

Sales Training: Introduction, Benefits, Sales Force Training- A strategic orientation, Sales Training-A Procedural Discourse, Training Programme, Training Methods, Evaluation of the Training Programme.

Sales Force Motivation: Meaning, Objectives, Benefits, and Need; Motivation-A Strategic Push to Influence Salespeople, Motivation Theories.

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SECTION- D

Sales Force Compensation: Concept, Definition, and Types, Compensation Plan-An Illustration, Factors, Aims, Characteristics, and Process; Compensation Schemes-A Non-financial Approach; Strategic Compensation System.

Sales Force Performance: Performance Appraisal- Concepts, Definitions, Objectives, Criteria and Benefits; Process of Sales Force Performance Appraisal, Traditional and Modern methods of Performance Appraisal, Sales Force Performance Appraisal.

Sales Budgeting and Forecasting: Sales Budgets- Meaning, Approaches, Features, Objectives, Benefits, Factors, Process, and Methods; Intelligent Budgeting, Sales Forecasting- Meaning, Factors, Fundamentals, Approaches, Methods.

Sales and Cost Analysis: Sales Analysis-Concepts, Features, and Methods; Sales Analyses at Individual Units, Sales Quota-A Tool for Sales Analysis, Methods for Setting Sales Quota, Cost Analysis-Concepts, Objectives, and Methods, Cost Control.

Suggested Readings

1. Sales Management by Charles, Futrell, 6/e, Thomson South Western, 2003.
2. Sales & Distribution Management, Tapan K. Panda & Sunil Sahadev, 6/e, Oxford University Press.
3. Managing of Sales Force by Spiro Stanton Rich, 11/e, TMH, 2003.
4. Sales & Retail Management, an Indian perspective by Dr.S.L Gupta, 1/e, Excel Books,2007.
5. Salesmanship and Sales Management-P.K Sahu & K C Raut, 3/e, Vikas PublishingHouse3.
6. Sales Management-Douglas J Dalrymple, William L Crowe-John Wiley & Co.

SEMESTER-VII

GROUP-II (MARKETING) SERVICES MARKETING

Credits: 4-0-0
Total Marks: 100

Time: 3 Hours

Instructions for the Paper Setters:

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

SECTION- A

Introduction to services: Meaning and need for services marketing, Characteristics of Services Compared to Goods, Services marketing mix.

Customer Expectations of Services: Meaning and types of services expectations, Factors that influence customer expectations of services, Issues involving Customer Expectations.

Customer Perceptions of Services: Customer satisfaction, Service quality, Service Encounters.

Understanding Customer Requirements: Using marketing research to understand customer expectation, Elements in effective services marketing research program, Analyzing and interpreting marketing research findings, using marketing research information.

SECTION- B

Services Consumer Behavior: The Consumer Decision Process, Special Considerations Pertaining to Services

Service Recovery: Impact of service failure and recovery, Service recovery paradox, how customer respond to service failures? Why do/don't people complain, Customer expectation after complain, Switching versus staying post service recovery, Service recovery strategies.

Service Development & Design: Challenges of service design, Service redesign, Stages in new service development, Service blueprinting, High performance service innovations.

Physical Evidences and Servicescape: Types of servicescapes, Role of servicescape, Framework for understanding servicescape effects on behavior, Approaches for understanding servicescape effects, Guidelines for physical evidence strategy.

SECTION- C

Employees' Role in Service Delivery: The critical importance of service employees, Boundary/spanning roles, Hire the right people, Develop people to deliver service quality, Retain the best people.

Customers' Role in Service Delivery: importance of customers' in service delivery, customers' roles, Self-service technologies, Strategies for enhancing customers' participation, Managing the customer-mix

Delivering Service through Intermediaries & Electronic Channels: Service Distribution, Direct or company owned channels, Franchising, Agents and Brokers, Electronic Channels, Common issues involving intermediaries, Strategies for effective service delivery through intermediaries.

Integrated Service Marketing Communications: Need for co-ordinate in marketing communication, Reasons for service communication problems, Matching service promises with delivery, exceeding customer expectations.

SEMESTER-VII

SECTION- D

Pricing of Services: Services prices for consumers, cost-based pricings, Competition-based pricing, Demand-based pricing, discounting odd pricings, Synchro-pricing, Penetrating pricing, Prestige pricing, Skimming pricing, Value pricing, Marketing segmentation pricing, Price framing, Price bundling, Complimentary pricing, result-based pricing, Contingency pricing, Sealed bid contingency pricing, Money-back guarantees, commissions.

Customer Satisfaction, Customer Loyalty and Retention: The Importance of Customer Satisfaction, Measuring Customer Satisfaction, Understanding Customer Satisfaction Ratings, Customer Satisfaction: How Good Is Good Enough? Does Customer Satisfaction Translate into Customer Retention? What Is Customer Loyalty? What Is Customer Retention? The Benefits of Customer Retention, Customer Retention Programs, Defection Management: Developing a Zero Defection Culture.

Defining and Measuring Service Quality: Service Quality meaning, Diagnosing Failure Gaps in Service Quality, Measuring Service Quality: The SERVQUAL Measurement Scale, Service Quality Information Systems.

Suggested Readings:

1. Zeithaml, V.A., Bitner, “Services Marketing”, 3rd Edition, Tata McGraw Hill, New Delhi.
2. Hoffman, K. Douglas and Bateson, John E.G. , “Services Marketing Concepts, Strategies, & Cases”, 4th Edition.
3. Lovelock, Wirtz Jochen, Chatterjee; “Services Marketing: People, Technology, Strategy”, Sixth Edition, Pearson Education, New Delhi.
4. Nargundhar, Rajendra “Services Marketing” 2nd Edition Tata Mcgraw Hill, New Delhi.

SEMESTER-VII
GROUP-III (HUMAN RESOURCE MANAGEMENT)
HUMAN RESOURCE MANAGEMENT

Credits: 4-0-0
Total Marks: 100

Time: 3 Hours

Instructions for the Paper Setters:

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

SECTION- A

Human Resource Management (HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM.

Human Resource Planning (HRP): Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process.

Job Analysis: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.

SECTION- B

Recruitment and Selection: Meaning and Factors governing Recruitment, Recruitment Sources and Techniques. Meaning and Process of Selection, Problems associated with Recruitment and Selection.

HR Training and Development: Concept and Need, Process of Training and Development Programme, Identification of Training and Development Needs, Objectives, Strategy & Designing of Training and Development, Implementation and Methods of Training Programme and Levels of Training Evaluation, Impediments to Effective Training.

SECTION- C

Performance Appraisal: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.

Managing Compensation and Employee Remuneration: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration.

SECTION- D

Job Evaluation: Meaning, Process and Methods of Job Evaluation. • **Incentives:** Concept, Importance and Process of Incentive.

Grievance Handling: Meaning, Process, Grievance handling machinery. • **Discipline:** Meaning, reasons of indiscipline, consequences of indiscipline and approach to maintain discipline.

SEMESTER–VII

Suggested Readings:

1. Dessler, Gary, “Human Resource Management”, New Delhi, Pearson Education Asia.
2. Durai, Pravin, “Human Resource Management,” New Delhi, Pearson.
3. Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., “Human Resource Management: Gaining a Competitive Advantage,” New Delhi, McGraw-Hill.
4. Mathis, Robert L. and Jackson, John H., “Human Resource Management,” New Delhi, Thomson.
5. Gomez, Meja, Balkin, Cardy, “Managing Human Resources,” New Delhi, Pearson Education.
6. Aswathappa, K., “Human Resource Management”, Text and Cases. New Delhi, Tata McGraw – Hill.
7. Snell, Scott, and Bohlander, George, “Human Resource Management,” New Delhi, Cengage Learning.
8. Mamoria and Rao, “Personnel Management”, New Delhi, Himalaya Publishing House.

Note: Latest edition of text book may be used.

SEMESTER-VII
GROUP-III (HUMAN RESOURCE MANAGEMENT)
ORGANISATIONAL CHANGE AND MANAGEMENT

Time: 3 Hours

Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

Organisational Change: Concept, Forces of Change, Types of Change, Theoretical Frameworks of Organisational Change; Life Cycle Theory, Teleological Theory, Dialectical Theory, Evolutionary Theory.

Perspective on Organisational Change: Contingency perspective, Resource dependence perspective, Population-ecology perspective, Institutional perspective, Evolutionary perspective, process-oriented perspective, Spiritual and Vedic Science perspective.

SECTION- B

Model of Change: Lewin's Model of change, Galpin's Change management process Model, Bullock and Batten's Integrative Model for Planned Change, Schein's Model of Change, Cummings & Huse's Action Research Model, Isabella's Model, Burke-Litwin's Model of Organisational Performance and Change.

Organisational Culture and change; concept of organizational culture, Functions of organizational culture, Emerging trends in organization culture.

SECTION- C

Resistance to Change: Concept, Nature, Factors Contributing to resistance, Mechanism Underlying Resistance: Behavioural elements, cognitive and affective processes; recognizing resistance, managing resistance to change.

Measuring and Evaluating change: Introduction & measures of change.

SECTION- D

Implementing organizational change: Change management techniques, change management skills, Organisational change strategy.

Transformational leadership: Concept, key, competencies.

Organisational transformation: Organizational birth, growth, decline and death

Suggested Readings

1. Sharma Radha R., *Change Management, Concept and Applications*, Tata McGraw Hill, New Delhi, 2007.
2. Brown R. Donald and Harvey Don, *An Experimental Approach to Organisation Development*, Pearson Education, New Delhi, 7th Ed. 2006.
3. Gratzet, Fiona, Rimmer Malcolm, Lawrence Ann S. and Smith Aaron, *Managing Organisational Change*, John Wiley & Sons, Australia Ltd. 2002.

Note: Latest edition of text books to be followed.

SEMESTER-VII

**GROUP-III (HUMAN RESOURCE MANAGEMENT)
PERFORMANCE MANAGEMENT**

Time: 3 Hours

**Credits: 4-0-0
Total Marks: 100**

Instructions for the Paper Setters:

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

SECTION- A

Introduction to Performance Management: Meaning, Principles, Objectives, Purpose of Performance Management, Performance Management vs Performance Appraisal, Performance management vs performance measurement. Performance Management as a Process.

Thoughts on Performance Management: Indian and Western Thoughts, Performance Management in the perspective of Indian Ethos, Ethical Issues and Dilemmas in Performance Management.

SECTION- B

Performance Management in Practice: Graphics rating scale, Ranking Methods, Paired Comparison Methods, Forced Distribution Method, Balanced Score Card (Kaplan - Norton), Management by Objective, Management by Exception, 360-Degree Performance Appraisal, Performance Feedback & Counselling.

Coaching and Mentoring in Performance Management: Concept, Roles, Significance, Advantage and Disadvantage of Coaching and Mentoring, Labour Turnover: Concepts, Features and Strategies to retain employees.

SECTION- C

Organizational Structure and Employee Motivation and Morale: Contemporary Thinking on Employment Practices and Work Schedules Related Performance Appraisal Systems: Reward Based, Team Based, Competency Based, Leadership Based. Quality Circle: Features, Process.

SECTION- D

Contemporary Issues in Performance Management: Competency Mapping & its Linkage with Career Development and Succession Planning,

Online Appraisal: Advantage & Disadvantage, Performance Management Audit.

SEMESTER–VII

Suggested Readings:

1. Dewakar Goel, Performance Appraisal and Compensation Management, Prentice Hall India, NewDelhi, 2008
2. Robert Cardy, Performance Management, Prentice HallIndia, NewDelhi, 2004
3. S.K. Chakravarthy, Managerial Effectiveness and Quality of work life - Indian Insights, Tata-McGraw Hill, New Delhi
4. Armstrong, M., & Baron, A. (2005). Performance management and development. Mumbai, India: Jaico Publishing House.
5. Bhattacharyya, D. K. (2011). Performance management systems and strategies. Uttar Pradesh, India: Pearson Education.
6. Chadha, P. (2003). Performance management: It's about performing not just appraising. Uttar Pradesh, India: McMillan India Ltd. 220.
7. Kandula, S.R. (2010). Performance management: Strategies, intervention & drivers. Delhi, India: Prentice-Hall of India Pvt.Ltd.

Note: Latest edition of text books to be followed.

SEMESTER-VII

GROUP-III (HUMAN RESOURCE MANAGEMENT) MANAGERIAL COMPETENCIES AND CAREER DEVELOPMENT

Credits: 4-0-0

Time: 3 Hours

Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

Competency: Concept; Personal Competency Framework; The Lancaster Model of Managerial Competencies; Transcultural Managerial Competencies; Issues Related to Developing Competency Models.

Formation of a Competency Framework: Sources of Competency Information, Position Documentation, Process Documentation, Existing Documentation, Personnel Development Resources, Interviews, Behavioural Event Interview, Behavioural Description Interview.

Competency Mapping and Assessment Centres: History of Assessment Centres, Use of Assessment Centres in the Industry, Types of Exercises being used in Assessment Centres; Resistance and Recommendations.

SECTION- B

Career Planning, Development, and Management: Career: Concept, Characteristics of present-day careers; Types of Careers; Career Stages; Making Career Choices; Career Anchors; Organizational Socialization; Career Paths and Career ladders; Challenges in established careers: Career Plateau; Making Career Changes; The Glass Ceiling; Dual Careers.

SECTION- C

Mentoring: Concept, Perspectives of Mentoring, Phases of the Mentoring Relationship, Outcomes of mentoring programmes, Design and Implementation of formal mentoring programmes, Barriers to mentoring;

Special issues in mentoring: Women and mentoring, Cross-gender mentoring relationships, Workplace Diversity and mentoring; Mentoring Relationship – A strategic Approach.

SECTION- D

Work-Life Integration: Changing notions of work-family relationship; Work – Life Issues; Environmental Trends Impacting Work – Life Issues; Work – Family Conflict: Concept and Types; Work – Life Balance; Work – Life Integration;

Work – Life Initiatives: meaning, type and benefits; Work – Family Culture; Approaches to Work – Life Integration.

SEMESTER–VII

Suggested Readings:

1. Seema Sanghi (2007) “*The Handbook of Competency Mapping – Understanding, designing and implementing competencies models in organizations*”, 2nd Edition, Response Book, New Delhi.
2. Gary W. Carter, Kevin W. Cook, and David W. Dorsey, (2009) “*Career Paths- Charting Courses to Success for Organizations and Their Employees*”, John Wiley & Sons, Ltd., UK.
3. Jonathan Winterton and Ruth Winterton (2002) “*Developing Managerial Competence*”, Routledge, London
4. Jane Yarnall (2008), “*Strategic Career Management - Developing Your Talent*”, Butterworth-Heinemann, London.
5. Greenberg, Jerald and Baron, Robert A. (2010) “*Behaviour in Organizations*”, 9th edition, PHI, New Delhi.
6. Agarwala, Tanuja, (2007), “*Strategic Human Resource Management*”, Oxford University Press, New Delhi.

**SEMESTER-VII
RESEARCH METHODOLOGY –I**

**Credits: 4-0-0
Total Marks: 100**

Time: 3 Hours

Instructions for the Paper Setters:

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

SECTION- A

Introduction to Research: Scope and its Importance, Types of research, Research Process

Formulation of Research Problem: Defining a Research Problem, importance of defining the Research Problem, the Process of Defining the Research Problem, Considerations in Selecting a Research Problem

Exploratory Research Designs: Qualitative Techniques, Secondary Data, Experience Survey, Focus Groups, Depth Interview, Projective Techniques.

SECTION- B

Descriptive Research Designs: Survey and Observation Methods.

Experimental Research Designs: Internal and External Validity in Experimentation, Basic Designs, After only, Before-After, After only with Control Group, Before-After with Control Group, Time Series Designs.

Measurement and Scaling: Concepts, Levels - Nominal, Ordinal, Interval and Rating Scale, Comparative and Non-comparative scaling techniques, Measurement Errors.

SECTION- C

Establishing the reliability and validity of research instrument: types of validity in quantitative research, concept and methods of determining reliability of an instrument in quantitative research, methods of determining validity and reliability in qualitative research;

Sampling Design: Meaning, Steps in Sampling Design, Probability Sampling Methods and Non-Probability Sampling Methods, Sampling and Non-Sampling Errors.

SECTION- D

Questionnaire and Questionnaire Design Process: Introduction, Questionnaire Design, Process of Questionnaire Design, Information required, Interview Method, Questionnaire Format and Question Composition, Individual Question content, Questions Order, Form and Layout, Pilot Testing the Questionnaire.

Considering ethical issues in data collection: The concept of ethics, stakeholders in research, ethical issues to consider concerning research participants, ethical issues to consider relating to the researcher, ethical issues regarding the sponsoring organization.

Report Writing: Writing a Research Report, Structure of a Report, Components of a Report, Style and Layout of a Report, Revising and Finalizing the Research Report, Presenting the Report.

SEMESTER–VII

Suggested Readings:

1. Bajpai, Naval, “Business Research Methods”, Pearson Publications, New Delhi, 2nd edition, 2017.
2. Chawla, Deepak and Sondhi, Neena, “Research Methodology: Concepts and Cases”, Vikas Publication House, Noida, 2nd edition, 2016.
3. Kothari, C.R., “Research Methodology: Methods and techniques”, New Age International Publishers, revised edition, 2009.
4. Cooper, D.R. and Schindler, P.S., “Business Research Methods”, Tata Mc Graw Hill, New Delhi, 11th edition.
5. Levine, D.M., Krehbiel T.C. and Berenson M.L., “Business Statistics”, Pearson Education, New Delhi, 2nd edition, 2006.
6. Bryman, Alan and Bell, Emma, “Business Research Methods” Oxford University Press, New Delhi, 5th edition, 2018.
7. Kumar, Ranjit, “Research Methodology” Sage Publications, New Delhi, 4th edition.

Note: Latest edition of text book may be used.

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Bachelor of Commerce (Three Years Degree Course)/
Bachelor of Commerce (Hons.) (Four Years Degree Course)
Credit Based Grading System (CBGS)
Syllabus for the Colleges Batch From Year 2025 To 2029

SEMESTER-VII
SEMINAR BASED ON INTERNSHIP

Credits:2
Total Marks: 50

SEMESTER -VIII
GROUP-I (ACCOUNTING AND FINANCE)
PORTFOLIO MANAGEMENT

Time: 3 Hours

Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

Portfolio Theory: Merits of Diversification: Diversification and Portfolio Risk, Portfolio Return and Risk, Calculation of Portfolio Risk, Optimal Portfolio.

Portfolio Selection: Concept of Portfolio Selection, Optimal Portfolio, Objectives, Risk and Investor Preferences, Investment Constraints, Cut-off Rate and New Securities,

SECTION- B

Efficient Frontier and Portfolio Selection

Portfolio Revision: Meaning, Need, Techniques of Portfolio Revision, Formula Plans, Rules Regarding Formula Plans, Constant Rupee Value Plan, Constant Ratio Plan, Variable Ratio Plan, Modifications, Rupee Averaging Technique.

SECTION- C

Introduction to Investment Management: Concept and objectives of investment, Difference between Investment and Speculation, Investment and Gambling, Meaning of Investment Management, Investment Management Process, Investment Alternatives, Features of Investment Avenues, Types of Management Strategies, Approaches to Investment

SECTION- D

Economic and Industry Analysis: Macro-Economic Analysis, Forecasting, Industry analysis, Sensitivity of Business Cycle, Industry Life Cycle Analysis, Porter Model of Assessment of Profit Potential of Industries

Suggested Readings:

1. Lofthouse, Stephen, "*Investment Management*", 1999, John Wiley & Sons Publications
2. Fabozzi, Frank J, "*Investment Management*," 2009, Prentice Hall Publications
3. Fredrick Amling, "*Investment- An Introduction to Analysis and Management*," Prentice Hall Pub.
4. Chandra, P, "*Investment Analysis and Portfolio Management*", 2003, Tata Mcgraw

SEMESTER –VIII

GROUP-I (ACCOUNTING AND FINANCE) INTERNATIONAL FINANCIAL MANAGEMENT

Credits: 4-0-0

Time: 3 Hours

Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

Foreign Exchange System: The Internationalization of Business and Finance, Alternative Exchange Rate Systems; International monetary system, The European Monetary System.

Foreign Exchange Rate Determination: Introduction to spot market and Forward Market; Setting the Equilibrium Spot Exchange Rate; Factors affecting Currency Value: BOP Approach & Asset Market Approach; Role of Central Bank in Determination of Exchange Rates; Parity conditions in International Finance: Arbitrage and Law of One Price; Purchasing Power Parity; Fisher Effect; Fisher Effect in International Context.

SECTION- B

Currency Forecasting: Interest Rate Parity Theory, The relationship between forward and future spot rate, Currency Forecasting;

Balance of payments: Balance of Payment Categories: Current Account, Capital Account, Official Reserves Account; Balance of Payment: The International flow of goods, services and capital, Coping with current account deficit.

SECTION- C

Country Risk Analysis: Country Risk Analysis, Measuring & Managing Political Risk, Firm Specific Risks; Country Risk Analysis: Study of Economic & Political Factors Posing Risk,

Measuring & Managing Various Exposures: Transaction Exposure Operating Exposure, Translation Exposure. Risk Hedging-An Introduction

SECTION- D

Foreign Exchange Risk Management: Foreign Exchange Instruments, Recent developments in derivatives markets in India; Currency Futures & Options Market; Interest Rate & Currency Swaps; Interest rate Forwards & Futures.

SEMESTER –VIII

Suggested Readings:

1. Shapiro Allan C (2003), “Multinational Financial Management”, 7th Edition, John Wiley & Sons, Singapore
2. Apte P.G. (2009) International Financial Management, 5th Edition, Tata McGraw Hill, India
3. Bhalla, V. K (2008), “International Financial Management”, 7th Edition, Anmol Publications, India
4. Eiteman, Stonehill, Moffett (2004), “Multinational Business Finance”, 10th Edition, Pearson Education, India

Note: Latest edition of text books to be followed.

SEMESTER –VIII
GROUP-I (ACCOUNTING AND FINANCE)
INTERNATIONAL ACCOUNTING

Time: 3 Hours

Credits: 4-0-0
Total Marks: 100

Instructions for the Paper Setters:

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

SECTION- A

Introduction to International Accounting: Interaction between accounting and its environment. Meaning and domain of international accounting.

International classification of financial accounting and reporting.

International financial reporting: concept and differences in international financial reporting. Reporting problems of Multinational Companies.

SECTION- B

International financial analysis: Meaning, need and significance of international financial analysis. Business analysis framework. Problems in international financial analysis.

Comparative financial reporting in U S, U K, China, Japan and India.

International Harmonisation of financial reporting: Need of harmonization, Role of IASB, OECD, EU and IOSCO (international Organisation of Securities Commissions)

SECTION- C

Convergence of accounting standards.

International transfer pricing: meaning, objectives, methods and regulation.

Accounting for foreign currency transactions and translation: approaches to accounting for foreign currency transactions, methods of foreign currency translation. Practices in various countries.

SECTION- D

Issues related to consolidation of financial statements of MNCs.

International taxation: diversity of national tax systems, taxation of foreign source income and double taxation.

Strategic accounting issues in MNCs: strategy formulation, implementation and control. Evaluating the performance of foreign operations.

Suggested Readings:

1. Choi, Frederick D S and Meek, Garry K, "International Accounting", Pearson Education, 5th Edition. 2007.
2. Doupnik, Timothy and Perera, Hector, "International Accounting", McGraw Hill international Edition, 2007.
3. Saudagaran, Shahrokh M. International Accounting – A Users Perspective", Thompson, 2nd Edition, 2007.
4. Iqbal, zafar M, Melchar, Trini U, and Elmallah, Amin A, International Accounting

SEMESTER –VIII
GROUP-I (ACCOUNTING AND FINANCE)
FOREIGN EXCHANGE MANAGEMENT

Credits 4-0-0

Time: 3 Hours

Total marks 100

Instructions for the Paper Setters:

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

SECTION- A

Foreign Exchange System: The Internationalization of Business and Finance, Alternatives Exchange Rate System; International Monetary System, The European Monetary System.

Foreign Exchange Rate Determination: Introduction to Spot Market and Forward Market; Setting the Equilibrium Spot Exchange Rate; Factors Affecting Currency Value; Bop Approach and Asset Market Approach.

SECTION- B

Role of Central Bank in Determination of Exchange Rates: Parity Conditions in International Finance; Purchasing Power Parity.

Foreign capital budgeting decisions: Ascertainment of Cash Outlay and Future Cash Inflows for Parent and Subsidiary, Profitability Analysis of Project for Parent under Different Situation.

SECTION-C

Country risk analysis: Country Risk Analysis, Measuring and Managing Political Risk, Firms Specific Risk; Country Risk Analysis, Study of Economic and Political Factors Posing Risk, Country Risk Analysis in International Banking

SECTION-D

Measuring and Managing Various Exposures: Alternative Measures of Foreign Exchange Exposure. Risk Hedging, Measuring and Managing Transaction Exposure; Measuring and Managing Operating Exposure.

Foreign Exchange Risk Management; Foreign Exchange Instruments, Currency Futures and Options Market; Interest Rates and Currency Swaps; Interest Rate Forwards and Futures.

Suggested Readings:

1. Shapiro, Allan C “Multinational Financial Management”, 2003, John Wiley and Sons, Singapore.
2. Apte P.G., “International Financial Management”, 2009, Tata McGraw Hill, India.
3. Bhalla, V.K., “International Financial Management”, 2008, Anmol Publications, India.
4. Eitman, Stonehill and Moffett, “Multinational Business Finance”, 2004, Pearson Education, India.

Note: Latest edition of text book may be used.

SEMESTER –VIII
GROUP-II (MARKETING)
RETAIL MANAGEMENT

Credits 4-0-0
Total Marks 100

Time: 3 Hours

Instructions for the Paper Setters:

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

SECTION-A

Introduction to Retailing: Meaning, Nature and Importance.

Retailing in India: Evolution of Retail in India, Drivers of Retail Change and Challenges to Retail Development in India.

Types of retailers: Food Retailers, General Merchandise Retailers, Non-Store Retail Formats, Services Retailing, Types of Ownership.

SECTION-B

Understanding the Retail Consumer: Need for Consumer Behavior, Factors Influencing the Retail Shopper, The Customer Decision Making Process.

Retail Locations: Types of Retail Locations; Steps involved in choosing a Retail Location; Methods of Evaluating a Trading Area

Retail Store Design and Visual Merchandising: Importance of Store Design; Exterior Store Design; Interior Store Design; Visual Merchandising.

SECTION-C

Basics of Retail Merchandising – What is Merchandising, Factors Affecting the Buying Function, The Merchandiser: Roles and Responsibilities, The Buyer: Roles and Responsibilities, Function of Buying for Different Types of Organisations.

Process of Merchandise Planning: Concept of Merchandising, Implications of Merchandise Planning, Process of Merchandise Planning.

SECTION- D

Methods of Merchandise Procurement: Merchandise Sourcing, Age of Global Sourcing. Retail Pricing: Concept of Retail Price, Elements of Retail Price, Determining the Price, Retail Pricing Strategies.

Category Management: Concept of Category Management, Reasons for Emergence of Category Management, Components of Category Management, Category Management Process.

Retail Franchising: Concept, Types, Advantages and Disadvantages.

Suggested Readings:

1. Pradhan, Swapna (2007), *Retail Management – Text and Cases*, Tata McGraw Hill, 3rd Edition.
2. Sinha, P. K. and Uniyal, D. P. (2007), *Managing Retailing*, Oxford, 1st Edition.
3. Levy, Michael and Barton A. Weitz (2003), *Retail Management*, Tata McGraw Hill, 7th Edition.
4. Berman, Barry and Joel R. Evans (2006), *Retail Management – A Strategic Approach*, Pearson Education, 11th Edition.
5. Dunne, Patrick M; Lusch, Robert F.; and Griffith David A.: *Retailing* (Cengage, New D

SEMESTER –VIII
GROUP-II (MARKETING)
CUSTOMER RELATIONSHIP MANAGEMENT

Credits 4-0-0

Time: 3 Hours

Total marks 100

Instructions for the Paper Setters:

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

SECTION- A

Customer Relationship Management: Meaning, Emergence of CRM Practice, Factors Responsible for Growth of CRM, CRM Cycle, Stakeholders in CRM, Significance of CRM.

Customer Retention and Customer Experience Management: Changing Roles of CRM, Customer Retention Management, Reasons for Customer Switching, Strategies for Customer Retention, Customer Recall Management, Customer Recall Strategies, Customer Experience Management (CEM) Strategy.

SECTION- B

Emerging Concepts and Perspectives in CRM: CRM Cost-Benefit Analysis, Customer Value, Customer Lifetime Value, Customer Profitability, Customer Classification Based on Customer Profitability, Customer Profitability as Strategic Measurement Tool, Customer Profitability and Company Value, CEM and Customer Profitability Management, Enterprise Marketing Management (EMM) Strategy, CRM-EMM Comparison.

Employee Factor in Customer Relationship Management: Employee-Organization Relationship, Role of Employee Satisfaction on Customer Satisfaction, Implications of Employee Customer Linkage, Factors Effecting Employee Behavior Towards Customers, Essentials of Building Relationship with Employees through Employee Relationship Management, Model for Employee's Customer Orientation.

SECTION- C

Customer Satisfaction: Meaning, Rationale, Components of Customer Satisfaction, Customer Satisfaction Models, Measuring Customer Satisfaction, The ISO Guideline, Customer Satisfaction Index, The Common Measurement Tools (CMT), Kano Model

Customer Loyalty: Concept and Significance, Customer Loyalty Ladder, Loyalty Principles, Dimensions of Loyalty, Determinants of Loyalty, Categories of Loyalty, Factors Affecting Customer Loyalty, The Customer Loyalty Grid.

SECTION- D

Technological Developments in CRM: CRM to e-CRM-A Changing Perspective, e-CRM: an Information Technology Tool, Features and Advantages of e-CRM, Technologies of e-CRM, Functional Components of CRM Solution: Sales Applications, Marketing Applications, Customer Service and Support Applications, Important CRM Software Programs, Applications of e-CRM.

Information Technology Implementation in CRM: Introduction, Customer Interaction Issues of Business, Database Management, Database Construction, Data Warehousing, Data Warehousing Architecture and Storage, Approaches in Data Warehousing, Data Mining, Characteristics of Data Mining, Data Mining Tools and Techniques.

SEMESTER –VIII

Suggested Readings:

1. Rai, Alok Kumar, "Customer Relationship Management- Concepts & Cases", Prentice Hall of India, New Delhi.
2. Barnes, James G., "Secrets of Customer Relationship Management", McGraw Hill, New Delhi.
3. Kincaid, Judith, "Customer Relationship Management: Getting it Right", Pearson Education, New Delhi.
4. Peelen, Ed, "Customer Relationship Management", Pearson Education, New Delhi.
5. Anderson, Kristin and Carol Kerr, "Customer Relationship Management", McGraw Hill, New Delhi.
6. Sheth, Jagdish N., Parvatiyar Atul, & Shainesh, G., "Customer Relationship Management: Emerging Concepts, Tools and Applications", McGraw Hill, New Delhi.
7. Gosney, John W., Thomas P., "Customer Relationship Management Essentials", Prentice Hall of India, New Delhi.

SEMESTER – VIII
GROUP-II (MARKETING)
BRAND MANAGEMENT

Credits 4-0-0
Total marks 100

Time: 3 Hours

Instructions for the Paper Setters:

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

SECTION-A

Branding & Brand Management: Meaning of Brand, Why Do Brands Matter? Can Anything Be Branded?, Branding Challenges and Opportunities, The Brand Equity Concept, Strategic Brand Management Process.

Customer-Based Brand Equity: Concept of Customer-Based Brand Equity, Sources of Brand Equity, Building Strong Brand.

Brand Positioning: Identifying and Establishing Brand Positioning, Positioning Guidelines, Defining a Brand Mantra.

Brand Resonance and the Brand Value Chain: The Four Steps of Brand Building, Brand Value Chain.

SECTION - B

Choosing Brand Elements to Build Brand Equity: Criteria for Choosing Brand Elements, Options and Tactics for Brand Elements.

Leveraging Secondary Brand Associations to Build Brand Equity: Conceptualizing the Leveraging Process, Sources of secondary Brand Associations.

Developing a Brand Equity Measurement and Management System: Conducting Brand Audits, Designing Brand Tracking Studies, Establishing a Brand Equity Management System.

SECTION - C

Measuring Sources of Brand Equity: Qualitative Research Techniques, Quantitative Research Techniques, Comprehensive Models of Consumer-Based Brand Equity.

Measuring Outcomes of Brand Equity: Comparative Methods, Holistic Methods.

Designing and Implementing Branding Strategies: Developing a Brand Architecture Strategy, Brand Portfolios, Brand Hierarchies, Corporate Branding, Brand Architecture Guidelines.

SECTION - D

Brand Extensions: New Products and Brand Extensions, Advantages and Disadvantages of Brand Extensions, Understanding How Consumers Evaluate Brand Extensions, Evaluating Brand Extension Opportunities.

Managing Brands over Time: Reinforcing Brands, Revitalizing Brands, Adjustments to the Brand Portfolio.

Managing Brands over Geographic Boundaries and Market Segments: Regional Market Segments, Other Demographic and Cultural Segments, Rationale for Going International, Advantages and Disadvantages of Global Marketing Programs, Global Brand Strategy, Standardization versus Customization, Building Global Customer-Based Brand Equity.

SEMESTER – VIII

Suggested Readings:

1. Keller, Kevin Lane, “Strategic Brand Management: Building, Measuring and Managing Brand Equity”, Prentice Hall India: New Delhi.
2. Aaker, David, “Managing Brand Equity”, Free Press: New York.
3. Kapferer, Jean-Noël, “The New Strategic Brand Management: Advanced Insights and Strategic Thinking”, Kogan Page Publishers.
4. Dutta, Kirti, “Brand Management: Principles and Practice”, Oxford Publishing.
5. Kumar, Ramesh, “Managing Indian Brand, Marketing Concepts & Strategies”, Vikas Publishing House.
6. Verma, Harsh, “Brand Management”, Excel Publishers.
7. Kumar, Arvind and Sardana, Sunaina, “Advertising and Brand Management”, Galgotia Publishing Company.

Note: Latest editions to be followed.

SEMESTER –VIII
GROUP-II (MARKETING)
STRATEGIC MARKETING MANAGEMENT

Credits 4-0-0
Total marks 100

Time: 3 Hours

Instructions for the Paper Setters:

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

SECTION- A

Strategic Marketing Management: Meaning and Nature, Marketing as an Art, Science and Business Discipline, Strategic Decisions-Features, Marketing Strategic Interface: Difference between Marketing Planning and Strategic Planning, Business Models, Role of Business Models in Marketing Management
Strategic Marketing Planning: Introduction, Role of Strategic Marketing Planning, Three Dimensions of Planning, Strategic Marketing Planning and Tactical Marketing Planning, Marketing Planning Process, Hurdles in Marketing Planning Process

Business Strategy and Competitive Advantage: Business Strategy, Organizational Restructuring, Competitive Advantage, Analysis of Competitive Position, Pitfalls in Analysis of Competitive Position.

SECTION- B

Strategic Analysis: External Analysis-Macro Environmental Analysis, Industry Analysis, Competitor Analysis, Industry Analysis, Competitor Analysis, Market Analysis; Competitive Intelligence, Segmentation-Segmentation Process, Consumer Behaviour, Consumer Segmentation Criteria, Internal Analysis.

Targeting, Positioning and Brand Strategy: Meaning, Evaluating Market Segments, Positioning, Perceptual Mapping, Creating Brand equity, Brand Valuation, Combined Brand Strategies: Brand extension, Brand stretching, Brand revitalizing, Brand repositioning, Brand extinction.

SECTION- C

Product Development and Innovation: Strategic Agenda, Forecasting New Product Demand Using Primary and Secondary Data, Understanding New Product Adoption, New Product Development Process, Managing Vertical Product lines and Horizontal Product lines, Brand Tactics, Brand Dynamics.

Strategic Growth Management: Managing Prices, Major Approaches to Strategic Pricing, Understanding Competitive Pricing and Price Wars, developing a Strategic Response to Competitors Price Cut, Managing Promotions and Distribution, Key issues in Managing Strategic Growth-Gaining Market Position and Defending Market Position.

SECTION- D

Strategic Implementation and Control: Meaning, Fundamental Principles for Successful Strategy, Seven Ss behind strategic implementation, Project Management Techniques, Management Control, Financial Control, Performance Appraisal and Benchmarking.

Contemporary Issues in Strategic Marketing: Customer Relationship Management, Marketing ethics: Political Philosophy and Ethical Decision Making, Ethical Frameworks, Moral Reasoning

SEMESTER –VIII

Suggested Readings:

1. Armstrong, M., Strategic Human Resource Management: A Guide to Action, 4th Edition, Kogan Page Limited.
2. Mello, J. A., Strategic Management of Human Resources, 3rd edition, Cengage Learning, India.
3. Bhatia, S. K., Strategic Human Resource Management: Concepts, Practices and Emerging Trends, Deep & Deep PUHLications, New Delhi.
4. Armstrong, M., Armstrong's Handbook of Strategic Human Resource Management: A Guide to Action, 6th Edition, Kogan Page Limited, UK.
5. Bailey, C., Mankin, D., Kelliher, C., & Garavan, T., (2018), Strategic Human Resource Management, 2nd Edition, Oxford, Great Britain.
6. Dhar, R. L., Strategic Human Resource Management, Excel Books, New Delhi.

Note: Latest editions of text books to be followed.

SEMESTER – VIII
GROUP-III (HUMAN RESOURCE MANAGEMNT)
LABOUR LEGISLATION AND SOCIAL SECURITY

Credits 4-0-0

Time: 3 Hours

Total marks 100

Instructions for the Paper Setters:

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

SECTION-A

Principles of Labour Legislation: Introduction, Social and Labour Legislation, Forces influencing modern social and labour legislation in India, Principles of modern labour legislation and types of labour legislation.

SECTION-B

Laws relating to working conditions: Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959; Contract Labor (Regulation and Abolition) Act, 1970

Wages and Bonus Laws: Minimum Wages Act, 1948; Payment of Wages Act, 1936; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.

SECTION-C

Industrial Relations Laws: Trade Unions Act, 1926; Industrial Disputes Act, 1947; Industrial Employment (Standing Orders Act), 1946.

Social Security Laws: The Unorganised Workers' Social Security Act, 2008; Workers Compensation Act, 1923; Employee's State Insurance Act, 1948;

SECTION- D

The Employee's Provident Fund and Miscellaneous Provisions Act, 1952, The Payment of Gratuity Act, 1972. Child Labour (Prohibition and Regulation) Act, 1986.

Recommendations of the Second National Commission on Labour (2002).

Suggested Readings

1. Sarma, A.M., "Industrial Jurisprudence and Labour Legislation", Himalaya Publishing House, Mumbai 8th Edition ,2019.
2. Taxmann, "Labour Laws", Taxmann Allied Services Pvt. Ltd ,2020.
3. Srivastava, S. C., "Industrial Relations and Labour Laws", Vikas Publishing House Pvt Ltd, New Delhi. 7th Edition 2019.
4. Sinha, P.R.N., Sinha, InduBala and Shekhar, Seema Priyadarshini, "Industrial Relations, Trade Unions and Labour Legislation", Pearson Education, New Delhi ,3rd Edition ,2017.

Note: Latest editions of text books to be followed.

SEMESTER –VIII
GROUP-III (HUMAN RESOURCE MANAGEMNT)
TRAINING AND DEVELOPMENT

Credits 4-0-0

Time: 3 Hours

Total marks 100

Instructions for the Paper Setters:

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

SECTION- A

Training: Conceptual aspects, Training and Learning, Training objectives, Identification of training needs, Training Process, Policies, Plans designing training programmes, Methods of Training, Evaluation of Training Effectiveness and Significance of Training

SECTION- B

Development: Concept, Difference between training and development, Objectives of development, Development Process, Development needs evolving development policies, preparing development plans, Designing development programmes.

SECTION- C

Development Methods, Case studies, Role play and Sensitivity Training. Business Games. Behavior Modeling and Evaluation of Development Effectiveness.

SECTION- D

Transaction Analysis.

Wages and Salary Administration.

Suggested Readings:

1. Armstrong M.A. "Handbook of Human Resource Management Practice", Cogan Page, London
2. Dayal, I "Manpower Training in organizations" Prentice Hall of India, New Delhi.
3. Craig, Robert "Training and Development Handbook" McGraw Hill, New York
4. BrahmCanzer, "E-Business and Commerce: Strategic Thinking & Practice", Biztantra Publishers.
5. Kotler, Philip. "Marketing Management". Note: The latest editions of the books should be followed.

SEMESTER –VIII

**GROUP-III (HUMAN RESOURCE MANAGEMNT)
INTERNATIONAL HUMAN RESOURCE MANAGEMENT**

Credits 4-0-0

Time: 3 Hours

Total marks 100

Instructions for the Paper Setters:

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

SECTION- A

International Human Resource Management: Concept, Difference between Domestic and International HRM, Variables that moderate difference between Domestic and International HRM.

Sustaining International Business Operations: Approaches to Staffing, Transferring Staff for International Business Activities, Role of Expatriates and Non-Expatriates, Role of the Corporate HR function.

SECTION- B

Recruiting and Selection Staff for International Assignments: Concepts, Issues in Staff Selection, Factors Moderating Performance, Selection Criteria, Dual Career Couples and Role of Women in International Management.

Training and Development: Concept, Role of Expatriate Training, Components of Effective Pre-departure Training Programs, Effective of Pre-Departure Training, Developing Staff through International Assignments.

SECTION- C

Compensation: Concept and Objectives of International Compensation, Key Components of an International Compensation Program, Approaches to International Compensation.

Re-entry and Career Issues: Concept and Repatriation Process, Individual Reactions to Re-entry, Multinational Responses, Designing a Repatriation Program.

SECTION- D

Performance Management: Concept, Multinational Performance Management, Performance Management of International Employees, Performance of Appraisal of International Employees.

Knowledge Transfer within a Multinational Company: Organizational Knowledge and its Significance, Sources of Organizational Knowledge; Tacit and Explicit Knowledge; HRM and Organizational Knowledge; Transfer of Knowledge between and within organizations, Transfer of Knowledge within MNCs,

National Context of HRM: HRM Practices in Japan, United Kingdom, United States, India and China.

SEMESTER –VIII

Suggested Readings:

1. Peter J. Dowling and Denice E. Welch (2007), International Human Resource Management, Thomson Publishers, New Delhi.
2. Monir H. Tayeb (2004), International Human Resource Management – A Multinational Company Perspective, Oxford University Press, New Delhi
3. Anne-Wil Harzing and Joris Van Ruysseveldt (1995), International Human Resource Management, Sage Publications, New Delhi.
4. Ian Beardwell and Len Holdon (2001), HRM: A Contemporary Perspective, McMillan, New Delhi.

SEMESTER –VIII
GROUP-III (HUMAN RESOURCE MANAGEMNT)
HUMAN RESOURCE DEVELOPMENT

Credits 4-0-0

Time: 3 Hours

Total marks 100

Instructions for the Paper Setters:

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

SECTION-A

Human Resource Development (HRD): Concept; Evolution of HRD; Relationship between Human Resource Management and HRD; Functions of HRD; Roles and Competencies of HRD Professional; Challenges to Organizations

Employee Behavior and Employee Influences: Introduction; Model of Employee Behavior; Internal and External Influences on Employee Behavior.

SECTION-B

Employee Skills and Technical Training: Overview of Basic Skills Programs; Categories of Technical Training Programs: Apprenticeship Training, Technical Skills Training and Safety Training; Types of Interpersonal Skills Training: Sales Training, Customer Service Training and Teamwork Training.

Socialization and Orientation: Concept and Socialization Process; Various Perspectives on the Socialization Process; Realistic Job Preview (RJP); Employee Orientation Programs: Assessment, Problems, Designing and Implementation.

SECTION-C

Employee Counseling and Wellness: Overview of Employee Counseling Programs; Various Employee Assistance Programs.

Stress Management Interventions: Definition, Model and Effectiveness; Employee Wellness and Health Promotion Programs; Issues in Employee Counseling.

Coaching: Definition; Need for Coaching; Approaches to Coaching Discussion; Coaching Skills.

SECTION- D

Management Development: Concept; Approaches and Implications. Designing Effective Management Development Programs.

HRD and Diversity: Labor-Market Changes and Discrimination; HRD Programs for Culturally Diverse Employees

Suggested Readings:

1. Werner & Desimone, Human Resource Development, Cengage Learning, 2006
2. William E. Blank, Handbook For Developing Competency Based Training Programmes, Prentice-Hall, New Jersey, 1982.
3. Uday Kumar Haldar, Human Resource Development, Oxford University Press, 2009
4. Srinivas Kandula, Strategic Human Resource Development, Phi Learning, 2001

SEMESTER – VIII
RESEARCH METHODOLOGY II

Credits 4-0-0

Time: 3 Hours

Total marks 100

Instructions for the Paper Setters:

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

SECTION–A

Data Preparation: Data editing, Coding, Transcribing, Data cleaning and statistical adjustment of data.

Data Description and Summarization: Measures of location; Mean, Median and Mode. Measures of variability; Range, Inter quartile range, Standard deviation and Coefficient of variation. Measures of shape; Skewness and Kurtosis.

Data Visualization: Graphical representation of data, Graphs and charts, Frequency tables, Bar charts, Pie charts, Percentages, Histogram, Frequency distribution, Frequency polygon and Scatter Plot.

SECTION-B

Testing of Hypotheses: Null and Alternative Hypotheses, Type I and Type II Errors, Parametric tests (One sample t test, independent sample test, Paired sample t test, ANOVA including post-hoc analysis) and Non-Parametric Tests (Mann-Whitney U test, Wilcoxon Signed Rank test, Kruskal- Wallis test and Friedman test), Chi-square goodness of fit and Chi-square test of association.

Correlation Analysis: Meaning, Assumptions, Types: Simple, Partial and Multiple Pearson's correlation coefficient and Spearman's rank correlation coefficient.

SECTION–C

Regression Analysis: Simple, Linear and Non-linear Regression, Multiple Regression and Time Series Analysis: Components and Uses.

Factor Analysis: Exploratory and Confirmatory Factor analysis, Checking the assumptions and Interpretation of results.

Cluster Analysis: Formulation, Procedure, Reliability and Validity.

SECTION - D

Report Writing: Layout of a Research Report, Stages of writing report, Precaution for writing research reports, Citations, Footnotes, Endnotes, Bibliography and Proof correction

Ethical Issues in Report Writing: Plagiarism definition, Forms, Consequences, Unintentional and Self plagiarism, Copyright infringement, Collaborative work. Software for detection of plagiarism, Reference management software like Zotero/ Mendeley.

Ethical use and application of Artificial Intelligence (AI) in research report writing

SEMESTER – VIII

Suggested Readings:

1. Cooper, D. R. and Schindler, P.S., “Business Research Methods”, 9th Edition, Tata McGraw Hill, New Delhi.
2. Levine, D.M., Krehbiel T.C. and Berenson M.L., “Business Statistics”, 12th Edition (2012), Pearson Education, New Delhi.
3. Kothari, C. R., “Research Methodology”, 2nd Edition (2008), New Age International.
4. Anderson, D.R.; Sweeney, D.J. and Williams, T.A., “Statistics for Business and Economics”, 2nd Edition (2011), Thompson, New Delhi.
5. andya, K., Bulsari, S. and Sinha, S., SPSS in Simple Steps, Kogent Learning Solutions, Dreamtech Press, New Delhi, 2012.
6. Kirkpatrick, L.A. and Feeney, B.C., A Simple Guide to IBM SPSS Statistics, Cengage Learning, 2012.
7. Coakes, S.J., SPSS Analysis without Anguish, John Wiley and Sons, Australia, 2005.