## Ordinances

 and
## Outlines of Tests,

# Syllabi and Courses of Reading 

For
B.Com. Part-I
(Semester I \& II)
(2014-15, 2015-2016 \& 2016-2017 Session)

## दिटिभाग्वपीभां लप्टी त्रत्रुी गटएटिउं






















 त्रुभाठा ढ़ीम ठग्ल केत्त मवटा चै।








 ढ़ैमले भर्त्माठ दॅधते उँठ डे तितयावि रीडी साग्टेठी।

 मरटी जै।













 भायटी गैदेगी।











 टेटा गैदेठा।






















 ठणीं मुटिभा ताल्टेठा।


















 भागत़ी मुछता भाथटे भाथ नॅस मॅॅशी ताग्टेगी।




















 मरहा ฮै।

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











28 टिथित्टनैंट से हिसिभाग्री कट्री:


 लट्टी गठ वलग्म/रेठम से गठेर काठा लट्टी, टिठपागिड यूधिभा ढ़ीम ऊ $50 \%$ दॅप ढ़ीम कठी तग्टे।












 0175-3046598, 99.

## ORDINANCES FOR BACHELOR OF COMMERCE

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

## OR

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

## OR

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

## OR

(d) Students who opt for any of the vocational subjects in the B.Com. course should have passed with atleast 50\% marks, 10+2 examination from Punjab School Education Board or any other examination recognized as equivalent thereto.

Note: Candidate placed under reappear in one or more subjects in $10+2$ examination of Punjab School Education Board or any other examination, recognized as equivalent thereto shall not be eligible for admission to B.Com. Part-I Course.
(ii) of having remained on the rolls of a college admitted to the privileges of the University for the academic year preceding the examinations.
(iii) Of having good character
3. A candidate must complete and pass the whole course of three years within a maximum of five years from the date of admission in B.Com first semester.
4. Semester examinations will be open to regular candidates who have been on the rolls of a college affiliated to this University and meet the attendance and other requirements as prescribed in the ordinances of the course.
5. Subject to fulfillment of requirement of House examinations, the attendance requirements and these ordinances, there will be no condition of passing papers for promotion from odd semester to even semester in an Academic Session.

To qualify for admission to $2^{\text {nd }}$ year of the Course, the candidate must have passed $50 \%$ of total papers of the two semesters of the 1st year. Similarly, to qualify for admission to $3^{\text {rd }}$ year of the course, the candidate should have passed $50 \%$ of total papers of four semesters of the earlier two years.

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

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

## 6. Attendance Requirements

Every candidate will be required to attend a minimum of $75 \%$ lectures delivered to that class in each paper as well as $75 \%$ of the laboratory work, seminars etc, separately. Provided that a deficiency in attendances may be condoned for special reasons, as per the relevant ordinances on the subject.
7. To be eligible to appear in the semester examination a candidate must have obtained in the house examination at least $25 \%$ marks in each paper; $33 \%$ marks in the aggregate of all subjects of the semester. The Principal at his discretion may allow a special test to a candidate who could not appear in the House examination owing to unavoidable reasons or fails to secure the minimum marks as prescribed above.
8. Late college students: A candidate who has completed the prescribed course of instructions for a semester but has not appeared in the examination or having appeared, has failed in the examination, may appear as a late college student within the prescribed period.
9. The pass and reappear students of B.Com Part-II and III from any other recognized University shall be treated at par with the corresponding students of this University. But in case such a student is admitted in B.Com Part-II semester III or V in this University, he/she will be required to clear deficient papers, if any.
10. Applications for admission to the examination shall be made on the prescribed form attested by the competent authority as per University rules.
11. Amount of examination fee to be paid by a candidate for each semester shall be as fixed by the University from time to time.
12. The last date by which examination forms and fees must reach the Registrar shall be as follows.

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

* No Examination Form will be accepted after this date.

13. University medal will be awarded to a candidate who secures first position in the University on the basis of the marks of all the six semesters taken together. The general rules and conditions of the University for the award of medal/prizes etc. will be applicable in the award of University medal to the topper of this examination.
14. Viva Voce/ Practical examination shall be conducted by a Committee consisting of the following:

One external examiner
One internal examiner
15. All the question papers except Punjabi and English will be set both in English and Punjabi and candidates can answer the questions either in English or Punjabi or Hindi. The paper in Punjabi language will be set in Punjabi only and candidate will be required to answer in Punjabi only.
16. The minimum number of marks required to pass each semester examination will be $35 \%$ in each paper and $40 \%$ in the aggregate of the semester examination. Provided that in papers with practicals, the percentage shall be required separately in written and practical/lab work. The candidate shall also be entitled to grace marks as admissible under the general ordinance relating to the 'Award of Grace Marks'.

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

## INTERNAL ASSESSMENT

CLASS TEST (40\%)
(Two tests in each semester out of which one
best will be taken for internal assessment)

ASSIGNMENT (40\%)
12 Marks
(Assignment shall be based upon Journals/ Magazines/
News Papers/Research work/Industrial visits)

CLASS PARTICIPATION/PERFORMANCE/SNAP TEST (20\%)
6 Marks

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

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

16 B. The students of B.Com. Course will have to pass a paper on Environmental Studies as prescribed by the university, in semester IV. This paper is a qualifying paper and marks obtained in this paper will not be added in the total marks obtained in the B.Com. degree.
17. The successful candidate shall be classified on the basis of aggregate marks secured in all the six semesters B.Com taken together as under:
$75 \%$ or more with distinction.
$60 \%$ or more in the first division.
$50 \%$ or more but less than $60 \%$ in the second division.
Below 50\% in the third division.
18. "A candidate who has passed B.Com examination from this University shall have one chance, within a period of two years, after passing the examination, to improve his Division in a maximum of $1 / 3$ of total theory papers in all parts of Examinations and be awarded $1 \%$ of grace marks on the basis of given papers". Out of papers taken up, the candidate will be given benefit of increase in marks, where the marks have increased in Paper/Papers.

## SYLLABUS (2014-15, 2015-16 \& 2016-2017 Session)

## B.COM. PART-I

SCHEME OF STUDY

## Semester-I

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

## Add on Courses:

1. Risk Management and Insurance

Paper-1 : Management of Risk and Insurance-I
2. Office Management and Secretarial Practice Paper-1 Business Orgnisation and Office Practice-I

100 Marks
3. Computerised Accounting

Paper-1 Fundamentals of Computerised Accounting-I 100 Marks
4. Tax Practice and Procedure

Paper-1 Fundamentals of Taxation-I
100 Marks

Semester-II

| Semester Wise Papers | Marks |
| :---: | :---: |
| BC -201: Punjabi | 50 |
| BC- 201-A $\begin{gathered}\text { Punjabi Compulsory(Elementary Knowledge)-II } \\ \text { (Special Paper in lieu of Punjabi }\end{gathered}$ | 50 |
| BC-202: English(Communication Skills) | 50 |
| BC-203: e Accounting | 100 |
| BC -204: Business Laws - II | 100 |
| BC -205: Principles of Economics - II | 100 |
| BC-206: Business Statistics | 100 |
| VOCATIONAL SUBJECTS: |  |
| STREAM - I Office Management \& Secretarial Practice <br> BC -207: Typewriting \& Shorthand-II | 100 |
| STREAM - II Tax Procedure and Practice <br> BC -208: Central and State Sales Tax | 100 |
| STREAM - III Principles and Practices of Insurance BC -209: Life Insurance | 100 |
| STREAM - IV Computer Applications (Common for B.A./B.Sc. Part-I) BC -210: Office Automation and Productivity Tools Lab. : Practical based on Paper BC -210 | 80 20 |

## Add on Courses :

1. Risk Management and Insurance 100 Marks

Paper-II : Management of Risk and Insurance-II
2. Office Management and Secretarial Practice

Paper-II Business Orgnisation and Office Practice-II 100 Marks
3. Computerised Accounting

Paper-II Fundamentals of Computerised Accounting-II 100 Marks
4. Tax Practice and Procedure

Paper-II Fundamentals of Taxation-II 100 Marks
Note:
(i) The students studying in any of the vocational courses (except Computer Application) will be exempted from 'Principles of Economics' Paper (BC -105 and BC -205 in Sem I \& II respectively).
(ii) The students studying in vocational course 'Computer Applications' will be exempted from the paper Computer Applications in business in sem- I and Business Statistics in sem- II.
(iii) The students studying in vocational paper " Principles and Practice of Insurance" will not be allowed to take the Add on Course/Paper "Risk Management and Insurance"
(iv) The students studying in vocational paper "Computer Applications" Will not be allowed to take the Add on Course Paper "Computerised Accounting".
(v) The students studying in vocational paper "Office Management and Secretarial Practice" will not be allowed to take the Add on Course Paper "Office Management and Secretarial Practice."
Note : Evaluation on 'ON THE JOB TRAINING' for vocational subjects will be as under

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

Maximum Marks : 50
Pass Marks : 35\%
The students who appear in B.A./B.Com-1 examination for vocational subject will take up 'On the job training' in summer vocations after the B.A./B.Com-1 examination is over. They will Prepare a project Report based on their summer training. The evaluation and marks of this on the job training are included in B.A./B.Com-II. Similarly B.A./B.Com-II students after B.A./B.Com-II examination will take second 'On the job training and prepare a Project Report based on their summer training. The evaluation of this project report will be done in B.A/B.ComIII. The following instructions are to be followed for the selection of organization where summer training is to be taken) and for the preparation of project report.

1) The summer training extended upto $4-6$ weeks can be had in any of the following organizations.
(a) Banks/Financial Institutions
(b) Offices of Centre/State/Local Government
(c) Insurance Companies
(d) Public Limited Companies
(e) Stock Exchange
(f) Chartered Accountants and Advocates dealing in Tax matters (For related Vocational Courses only).
Note: Sole proprietor organisations and partnerships firms are not permitted for summer training.
2) The topic of study should be directly related to the vocational stream in which the student in studying.
3) Not more than 2 to 3 students should be permitted in one organization. The students getting training in the same organization should have different topics for their study.
4) Students shall work under the guidance of an official from the concerned organisation during the period of training.
5) The training report should include:
(a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name, date of commencement of training and period of training.
(b) Objective, Scope and Methodology of the Study.
(c) The finding of the study and suggestions made by the candidate, which should be based upon the work done by the candidate during training.

## EVALUATION:

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

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

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

## घी. वम्न ठग्वा थगिகा

BC 101- थंक्षप्वी लक्षतनी
Time allowed : 3 hrs
Period per week : 6
Max. Marks :50
External Assessment :35
Pass Marks : 35\%
Internal Assessment: 15
मिलेषम डे याठ थ्रमउवं


(2) दिभाग्वर :
 प्रहीभां हा दठवीरठट।
 यूम्तर म्बचर म्नघर।

भंव हंड भडे थेथठ मैटठ लट्टी उ्टाम्टिउ

1. मिलेषम से माठे कावां दिचें यूम्नक ひ్ّ̆ढे नाहगो।

2. काठा हि टिँचं;

(ii) याउत मरघषपी नाहरग्गी। (थंत टिँचं है) $2 \times 3=6$ मiब


दिजें टिर थूमूर वठरा गैहागा।
5 भiव



$15 \times 1=15$ hid

## मगट्टिर याठ-मभॅवाठी


 थंताप्दी ज़रीदठमिटी, यटिभाक्ता, 2000.






9. धंत्र थड्रिव (गाल्य दिम्सेम्न भंव), थंत्ञाप्वी ज़तीदठमिटी, ひटिभाग्ला.


## B．COM．PART－I（Ist Semester）

## BC 101－A：PUNJABI COMPULSORY（ELEMENTARY KNOWLEDGE） <br> （Special paper in lieu of Punjabi Compulsory）

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

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

## काग－Ө（1）．गाठभुधी ट्वट्भग्ला के लेधट－यूघंप



（2）．गाठसुधी भॅधठ डे थंत्वाप्वी प्रतीभां टा यूर्घप


（ट）टिभर्भरत मुषर भॅधगं डे प्रठीभां टी यढ्वाट डे हगउं।
（म）कगां－भाउठां टी यढाट डे हठうं।

काठा－भा（1）．लियी टे भॅधठं टी हठउं से टिजभ
（B）युठे के फॅये भॅधनां टी यहाट डे हठ亏ं।
（भ1）महठ मुछर भॅधनां टी यहाट डे हठउं।
（घ）मटन हागरां टी पहाट्ट डे हठ亏ं।
（म）भाउठ के महठ ट्गवरं टी मांशी हठऊं।

5 भiव
（2）．थंत्ताप्दी म्नघटाद्दली ठיल साट यढाट्ट
（B）विट्डी
（भ1）ग．ढडे टे टित
（ट）भगीतिभां टे ठां
（म）वृगां टे ठां
（Ј）ढलां－मघत्ञीभां से ठां
（व）यन्ड़－द्रयंढीभां से ठां

（ग）யवेल्ड दमउां टी म्नघराट्ती 5 भiव


## भंव हंड डे थेयठ मैटन लट्टी ग्टाप्टिउां



2．माठे काठां टिँचं यूम्नठ ひ్ׁ̆ढे ताह।

4．टठटाउभर यूम्तर ठा प्रॅहे ताट।




## मगट्टिर याठ मभॅगठी

 భंत्ञाप्वी मिधசट कटी)
 थंत्ञाप्वी मिधट एटी)

 थंत्षाप्वी ज़्रठीटनमिटी, यटिभात्रा 2011.
5. Hardev Bahri, Teach Yourself Punjabi, Publication Bureau, Punjabi University, Patiala, 2011.
6. Henry A. Gleason and Harjeet Singh Gill, A Start in Punjabi, Publication Bureau, Punjabi University, Patiala, 1997.
7. Ujjal Singh Bahri and Paramjit Singh Walia, Introductory Punjabi, Publication Bureau, Punjabi University, Patiala, 2003.

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

## BC 102: ENGLISH (COMMUNICATION SKILLS)

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

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

## COURSE CONTENT AND TESTING

Text Prescribed (Literary):
Contemporary English Prose (OUP) edited by K.P.K. Menon
The following Stories/essay are not to be studied;
(i) Uncle Podger Hangs a Picture
(ii) Sweets
(iii) Lectures
(iv) The Position of Women in Ancient India
(v) Self Portrait

Testing:
Q1. (a) One essay-type question with an internal alternative on summary, theme, incident or character in about 250 words.
(b) Four short answer questions to be attempted out of the given six from the prescribed text in about 30 words each.
(c) Comprehension of a prose passage of about 150 words from the prescribed text in the following way:
(i) Three questions to test the comprehension of the passage.
(ii) Meaning of two words/phrases italicized in the passage and use thereof in illustrative sentences. $4+4+2=10$ Marks
Q2. Business Letters
The students may be asked to write a letter of the following types with an internal alternative:
(a) Placing an order
(b) Cancelling an order
(c) Complaints
(d) Reply to Complaints
(e) Asking for quotations
(f) Status enquiry letter
(g) Favourable/unfavourable reply to status enquiry
(h) Seeking dealership of a particular product etc.

5 Marks
Q 3. Preparing Advertisement Copies of the following types:
(a) Classified Advertisements
(b) Display/Advertisement for your products and services.

The students should be asked to attempt one of the given two advertisements
4 Marks
Q 4. Resume Writing
The nature of the job should be specified so as to enable the students to prepare their resume accordingly.
Q5. Grammer and Vocabulary
(a) Idioms and Phrases (Meaning and Usage)
(b) Synonyms and Antonyms
(c) Expanding abbreviations and acronyms pertaining to Commerce, Business, Economics.
The students should be asked to attempt four of the given six from part(a) and eight out of the given ten from part (b) and part (c) each.
$4+4+4=12$ Marks

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

## BC 103: FINANCIAL ACCOUNTING -I

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

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

Note : Simple Calculator(not scientific) is allowed

## INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

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

## SECTION-A

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

## SECTION-B

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

## SECTION-C

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

## UNIT-I

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

UNIT-II
Bank Reconciliation Statement, Distinction between Capital and Revenue items, Depreciation Methods and Accounting including AS-6, Accounts of Non-Trading Concerns including Hospital and Educational Institutions.

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

## Books Recommended

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

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

## BC 104: BUSINESS LAWS - 1

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

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

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

## SECTION-B

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

## SECTION-C

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

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

## UNIT - II

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

THE PATENTS ACT, 1970: Introduction, Definitions, Kinds of Patents, Exclusive Marketing rights, Filing and Examination of Application, Opposition to Grant of Patent, Term of Patent, Right of Patentee, Restoration of Lapse Patent, Surrender, Revocation and Infringement of Patent, Regulatory Authorities and Panelities.

## BOOKS RECOMMENDED

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

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

## BC 105: PRINCIPLES OF ECONOMICS - I

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

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

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

## SECTION-B

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

## SECTION-C

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

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

## UNIT - II

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

## BOOKS RECOMMENDED

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

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

## BC 106 : COMPUTER APPLICATIONS IN BUSINESS

Max Marks : 100
Time : 3 Hours
Pass Marks: 35\%
Theory: $4+$ Practical 2

External Assessment : 60
Internal Assessment : 20
Practical : 20
Periods per week : 6

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

## SECTION-B

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

## SECTION-C

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

## UNIT - I

Computer: Introduction, Functions and Classification of Computer, Overview of Software and Hardware, Input and Output devices, Computer Memory: RAM, ROM, Number System and its Inter Conversion Introduction to Operating System, DOS and WINDOWS, working with files and folder, Understanding the control panel, Opening and exiting Windows applications, Copying and moving information between windows and learning other basic functions of window 7 .

UNIT - II
Introduction to MS Word: Basic Features, Starting and exiting word, Creating Editing and Saving a Word document, Inserting Pictures and Symbols, Working with text, creating a Table, Formatting Documents, Previewing and Printing Documents.

Introduction to MS Power Point: Power Point Basics, Creating and Saving, Presentations, Inserting Pictures and Graphics, Inserting slides from other Presentations, Slide Show View.

Introduction to MS Excel: Creating spread sheets by entering text formulas and numbers. Introduction to financial functions in Excel, Making Graphs in Excel, Sorting data in Excel, Conditional calculation using IF, IF... AND, if Or, Basic introduction to Internal and its applications: Search Engines and email.

## INSTRUCTIONS FOR THE PRACTICAL EXAMINATION

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

The break-up of marks for the Practical will be as under :
(i) Lab Record
5 Marks
(ii) Viva-voce 5 Marks
(iii) Program Development and Execution 10 Marks

BOOKS RECOMMENDED

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

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

VOCATIONAL SUBJECTS

## STREAM I: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

## BC 107: TYPEWRITING \& SHORTHAND - I

Max Marks : 100
Time : 3 Hours
Pass Marks: 35\%
Theory: $4+$ Practical 2

External Assessment : 60
Internal Assessment : 20
Practical
Periods per week : 6

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS
The question paper covering the entire course shall be divided into three sections as follows.

## SECTION-A

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

## SECTION-B

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

## SECTION-C

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

## UNIT-I

Typerwriter- Its use and importance, a standard typewriter, Makes and categories of typerwriters. Essential parts of a typerwriter and their use. Care and upkeep of a typerwriter. Ribbon changing and ribbon economy, Methods of typewriting, Touch, Singht.

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

## UNIT-II

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

Consonants : Definition, number, forms, classes, size, thickness, directions and joining strokes.
Vowels- Dipthongs and Diphones :
Vowels- Definition, number sounds, signs, places position of outline, intervening vowels.
Introduction of upwards/downwards strokes in Stenography.
Dipthongs- Definition, names, Signs, placed a joined dipthngs and triphones.
Diphones - definition, signs and application.
Use of Vowels - dipthongs and diphones in plural in Stenography.

## KEY BOARD OPERATIONS

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

## SPEED BUINDING

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

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

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

## LETTER TYPING

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

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

## STREAM II: TAX PROCEDURE \& PRACTICES

## BC 108: INDIAN TAX SYSTEM

Time allowed : 3 hours
Max Marks: 100
Pass Marks: 35\%
Periods per week : 6

Internal Assessment: 30
External Assessment: 70

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

## Instructions for Paper-Setters/Examiners

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

## SECTION-A

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

## SECTION-C

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

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

Direct and indirect taxes: Meaning kinds, merits and demerits.
Agriculture taxation in India: Meaning, agricultural income with non-agricultural income for income taxation and revenue.

## UNIT - II

Direct taxes of the Central Government-Income Tax, Wealth Tax, Interest Tax Act, 1974 with effect from 1.4.1993, Expenditure Tax Act, 1987. Indirect taxes of Central Government Central Excise, Customs Duty, Central Sales Tax.

Taxes of the State Governments- taxes on sale and purchase of goods; tax on land and building; Octroi duty; tax on profession, trade and business toll tax; tax on motor vehicle, transportation; tax on advertisement; tax on luxries, entertainment and amusements; tax on betting and gambling; tax on electricity; tax on animal; stamp duty.

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

## STREAM III: PRINCIPLES AND PRACTICE OF INSURANCE

BC 109: GENERAL INSURANCE
Time allowed : 3 hours
Pass Marks : 35\%
Periods per week : 6
Max Marks: 100
Internal Assessment: 30
External Assessment: 70

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

## SECTION-B

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

## SECTION-C

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

UNIT - I
Introduction to risk and insurance-Risk and the treatment of risk Recent changes in Insurance Sector. The structure and operation of the insurance business: Insurance contract Fundamentals, underwriting, rating, reinsurance and other functions.

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

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

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

## RECOMMENDED BOOKS

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

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

## STREAM IV: (COMPUTER APPLICATIONS)

BC 110: FUNDANMENTALS OF IT

Max Marks : 100
Time : 3 Hours
Pass Marks: 35\%
Theory: $4+$ Practical 2

Internal Assessment : 20
External Assessment : 60
Practical :20
Periods per week : 6

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

## SECTION-B

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

## SECTION-C

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

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

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

## UNIT - II

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

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

## INSTRUCTIONS FOR THE PRACTICAL EXAMINATION

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

The break-up of marks for the Practical will be as under :
(i) Lab Record 5 Marks
(ii) Viva-voce
(iii) Program Development and Execution 10 Marks

## REFERENCES

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

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

## RISK MANAGEMENT AND INSURANCE (Add on Course)

## PAPER-1 MANAGEMENT OF RISK AND INSURANCE-I

Time allowed : 3 hours
Max Marks: 100
Pass Marks: 35\%
Internal Assessment: 30
Periods per week : 6
External Assessment: 70

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

## SECTION-B

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

## SECTION-C

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

## UNIT-I

Risk: Meaning, Characteristics; Kinds Technical, Financial, Economic, Social, Political, Risk from natural disasters, Risk from Accidents etc. Causes of risk, Risk handling techniques.

## UNIT-II

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

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

## PAPER-1 BUSINESS ORGANISATION AND OFFICE PRACTICE-I

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

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

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

## SECTION-B

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

## SECTION-C

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

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

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

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

## PAPER-1 FUNDAMENTALS OF COMPUTERISED ACCOUNTING-I

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

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

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

## SECTION-B

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

## SECTION-C

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

## UNIT-I

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

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

## TAX PRACTICE AND PROCEDURE (Add on Course)

## PAPER-1 FUNDAMENTALS OF TAXATION-I

Time allowed : 3 hours
Max Marks: 100
Pass Marks : 35\%
Periods per week : 6

Internal Assessment: 30
External Assessment: 70

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

## Instructions for Paper-Setters/Examiners

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

## SECTION-A

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

## SECTION-B

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

## SECTION-C

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

## UNIT-I

Taxation Meaning, Characteristics, Aims and Objectives, Indian Tax Structure Single Vs. Multiple Tax System, Proportional Vs Progressive Texas.

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

## UNIT-II

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

## B．COM．PART－I（IInd Semestert）

## BC 201－थंत्तי्वी लান্तभी

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

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

## मिलेघम डे थाण थ्ठमउरं


ज़्रतीदठमिटी，यटिभाक्ता।
काण－भ－1 चिठी－Үॅउठ
2 हिभा्बरट：
 गुथ भुजे गुथांडती त्रथ।
 छिथ－कग्नाम्टां के यहाट fिंतु।

भंव हंड भडे पेयठ मैटठ लट्टी गचाट्टिउा

1．मिलेपम से माठे कावां हि甘ें यूमत খुॅद्बे ताल्टो।

3．काता हि टिँ̈ं；
（i）विमे टिर सा टिम्ना／मा्ठ／लेषवां से जनासात तां टिष्पय वला घा्ठे यूम्त।
（ii）टिष्षयां हिछते हिण्नां मर्षयी हंटे छैउनां हाल्ले यूम्नर।
（fिंत हिँु ट्टिव） 5 भiव （びज हैँच そ） $2 \times 3=6$ भiव

 हिजं टिर यूम़र वठता चटेठा। 5 भiव


 गठेर यूम्नक सा 1 भंव Јटेठा ।
$15 \times 1=15$ भiव

## मगटिव थाठ－मケगठी


 थंत्वाप्वी ज़तीदटमिटी，यटिभाग्ला， 2000.







## B．COM．PART－I（IInd Semester）

## BC 201－A：PUNJABI COMPULSORY（ELEMENTARY KNOWLEDGE）－II （Special paper in lieu of Punjabi Compulsory）

Time allowed ： 3 hrs
Period per week ： 6
Pass Marks：35\％
उग्ठ－Ө（1）．मघट यूष्यप：मघट नँइं टी टठऊं



Max．Marks ：50
External Assessment ：35
Internal Assessment： 15
（2）．मघसां टीभां माेटीभां डे दिभावठतर हठवां टी यढाट
（B）मूघटां सीभां मुठेटीभां हा मियांड，यढ्वाट डे हगउं
（ठांद，पइतांद，दिम्मेम़ब，विठिभा，विठिभ्भा दिमेम्नट भासि）



（B）ひंत्मप्पी म्नघ्वस घट्रनां हा मियांड，यहाट के हठडं

（भ）टिभावठठव टिबग्टीभां हा मियांड，यहाट डे हठ亏ं
（ दारंम्，Bिथ－दाव डे हाव）
（घ）मूप्वसां टा टिभावठरव मेल：मियांड डे दिग्ठ 5 मiव



## भंव हंड डे थेयठ मैटठ लटी ग्टाट्टिउां



2．मग्ठे कावां टिँ̈ं पूम़त प्रूढे साट।
3．मठल डे मथम्नट यूमूत ひुॅहे ताट।

 सां টँट टेटी हान्नाभी चै।

## मगट्टि याठ मभॅगठी

 थंत्ञाप्वी मिधृट कटी）
 थंत्ञाप्वी मिधट हटी）

 तनाप्दी ज़्रठीदणमिटी，यटिभाक्ण 2011.
5．Hardev Bahri，Teach Yourself Punjabi，Publication Bureau，Punjabi University，Patiala， 2011.
6．Henry A．Gleason and Harjeet Singh Gill，A Start in Punjabi，Publication Bureau，Punjabi University， Patiala， 1997.
7．Ujjal Singh Bahri and Paramjit Singh Walia，Introductory Punjabi，Publication Bureau，Punjabi University，Patiala， 2003.

## B.COM. PART-I (IInd Semestert) <br> BC 202: ENGLISH (COMMUNICATION SKILLS)

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

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

## COURSE CONTENT AND TESTING

Texts Prescribed (Literary):
A Thing of Beauty S. Jaga Disan
Selection from English Poetry V. Saraswathi

The following poems are not to be studied
From Henry VIII
The Affliction of Margaret

Testing
Q1.
a) One essay type question with an internal alternative on theme or summary 4 marks
b) Five short answer questions to be attempted out of the given eight from the prescribed text in about 30 words each.
Q2. Report Writing
The student may be asked to write a report on any of the following with an internal alternative
a) Current trends
b) Event
c) Business Reports

4 marks
Q3. Acquiring Business Skills
The following topics are to covered
a) Leadership
b) Time Management
c) Goal Oriented Tasks
d) Stress Busters
e) Risk Initiative
f) Setting New Benchmarks

The student should be asked to attempt any one of the given three topics 4 marks
Q4. Language Usage
1.
a) Use of tenses
b) Use of verbs
c) Use of relative clauses and connectives
d) Use of articles
e) Use of Preposition and Conjunction

The Students should be asked to attempt two sentences in each part from the given four sentences 10 marks
2. Words commonly mis-spelt 4 marks
The students should be asked to correct any four incorrect words from the given seven words 3. Proverbs

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

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

## BC 203: e Accounting

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

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

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows: SECTION-A
It will consist of essay questions. Four questions, two theory shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

## SECTION-B

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

## SECTION-C

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

UNIT - I
e Accounting: its meaning, Features, Limitations and Advanatges, Advantages of Manual Accounting versus Computerised Accounting: Fundamental aspects, Modules and Auditing of Computerised Accounting: Development of Computerised Accounting system, Computer Programmes for Accounting, Methods of System Development, BRS in Computerised Sysytem

## UNIT - II

Financial Accounting Package - Tally. ERP 9.0: Introduction of Tally.ERP 9.0, Phases of Implementation, configuring Tally, Accounts Management (using TALLY.ERP 9.0 Software Package) : Accounts Masters including creating and altering vouchers, Accounts Transactions and preparing and printing Trial Balance and Final Accounts and Bank Reconciliation Statement and other Accounts Reports. Preparation and Compilation of Complete Balance Sheet of any Industries/ Organization/Firm as a project report.

## BOOKS RECOMMENDED

1. Computerized Accounting by Bassett

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

BC 204: BUSINESS LAWS - 1I

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

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

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

## SECTION-B

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

## SECTION-C

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

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

The Information Technology Act 2008, Objectives, Regulatory Authorities and Penalities, Cyber Crime-Technical Aspects, Fraud Prevention. UNIT - II
The Consumer Protection Act 1986: Salient features, Grievance redressal machinery. Environment Protection Act 1986: Objectives and Scope of the act, Regulatory Authorities, Environment Pollution- Offences and Penalities; The Right to Information Act 2005 Definitions, Right to Information and Obligations of Public Authorities, The Central and State Information Commission, Powers and Functions of the Information Commissions, Appeal and Penalties.

## BOOKS RECOMMENDED

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

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

## BC 205: PRINCIPLES OF ECONOMICS - II

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

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

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

## SECTION-B

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

## SECTION-C

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

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

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

## BOOKS RECOMMENDED

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

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

## BC 206 : BUSINESS STATISTICS

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

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

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

## Instructions for Paper-Setters/Examiners

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

## SECTION-A

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

## .SECTION-B

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

## SECTION-C

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

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

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

## UNIT - II

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

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

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

## BOOKS RECOMMENDED

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

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

VOCATIONAL SUBJECTS
STREAM I: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE
BC 207: TYPEWRITING \& SHORTHAND - II
Max Marks : 100
Time : 3 Hours
Pass Marks : 35\%
Theory: $4+$ Practical 2
External Assessment : 60
Internal Assessment : 20
Practical :20
Periods per week : 6
INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS
The question paper covering the entire course shall be divided into three sections as follows.

## SECTION-A

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

## SECTION-B

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

## SECTION-C

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

## UNIT-I

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

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

## UNIT-II

Shorthand- Grammalogues and Phraseography.
Grammalogues- definition of grammalogues and logogram, list of grammalogues, punctuation signs;
Phraseography- definition of phrase, how a phrase is written, qualities of a good phraseogram, list of simple phrases.

## Circles loops and hooks :

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

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

## INSTRUCTIONS FOR PRACTICAL EXAMINATION

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

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

## STREAM II: TAX PROCEDURE \& PRACTICES

## BC 208: CENTRAL AND STATE SALES TAX

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

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

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

## Instructions for Paper-Setters/Examiners

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

## SECTION-A

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

## .SECTION-B

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

## SECTION-C

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

UNIT - I
Central Sales-Tax Act, 1956 : Introduction, objects features, Dealer, declared goods, goods, place of business, sale, sale price, turnover, interstate sale.

Principles for determining different categories of sales, Registration of dealers.
Levy and collection of Tax, kind of forms for availing the concessional rates.
Sales to the registered dealers against form C . Sales to the government against D form.
UNIT - II
Punjab Value added Act : Introduction, features important terms and definitions, Difference from Punjab Sales Tax, Incidence and levy of tax, Registration of dealers under Punjab Value Added Tax.

Payment and recovery of tax, Refunds, liability to produce accounts, establishment of information Collection Centres, Offences, Penalties Appeals and Revision.

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

## STREAM III: PRINCIPLES AND PRACTICE OF INSURANCE

## BC 209: LIFE INSURANCE

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

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

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

## SECTION-B

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

## SECTION-C

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

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

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

## UNIT - II

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

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

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

## SUGGESTED BOOKS

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

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

## STREAM IV: (COMPUTER APPLICATIONS)

## BC 210: OFFICE AUTOMATION AND PRODUCTIVITY TOOLS

Max Marks : 100
Time : 3 Hours
Pass Marks: 35\%
Theory: $4+$ Practical 2

External Assessment : 60<br>Internal Assessment : 20<br>Practical :20<br>Periods per week : 6

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS
The question paper covering the entire course shall be divided into three sections as follows.

## SECTION-A

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

## SECTION-B

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

## SECTION-C

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

## INSTRUCTION FOR THE CANDIDATES

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

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

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

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

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

## UNIT - II

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

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

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

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

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

## REFERENCES

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

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

## RISK MANAGEMENT AND INSURANCE (Add on Course)

## PAPER-1I MANAGEMENT OF RISK AND INSURANCE-II

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

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

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

## SECTION-B

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

## SECTION-C

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

## UNIT-I

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

Present Administrative set up to GIC, LIC, provident Fund, Societies and other organization doing insurance business, Machinery for decision making and used by insurance organizations; statutory administrative provisions.

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

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

## PAPER-1I BUSINESS ORGANISATION AND OFFICE PRACTICE-II

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

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

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

## SECTION-B

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

## SECTION-C

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

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

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

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

## PAPER-1I FUNDAMENTALS OF COMPUTERISED ACCOUNTING-II

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

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

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

## SECTION-B

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

## SECTION-C

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

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

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

## TAX PRACTICE AND PROCEDURE (Add on Course)

## PAPER-1I FUNDAMENTALS OF TAXATION-II

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

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

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

## Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:
SECTION-A
It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

## SECTION-B

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

## SECTION-C

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

## UNIT-I

Profits and Gains from Business and profession, Capital Gains, Income from other sources, Calculation of Gross Total Income in case of Individual H.U.F. and Firm.

UNIT-II
Central Excise Act 1944- Central Excise Duty : Nature, Scope, Important Terms and Definitions Classification of Excisable Goods, Valuation of Excisable Goods, Registration in Central Excise, Administrative set-up of Excise Department, Assessment procedure, Clearance of Excisable Goods, CENVAT, Records, Return and Bonds under Central Excise.

