



PANJAB UNIVERSITY, CHANDIGARH-160014 (INDIA)
(Estd. under the Panjab University Act VII of 1947 – enacted by the Govt. of India)

FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

SYLLABI

FOR

**B. Com. First Year, Second Year,
Third Year & Honours
Examinations, 2013**

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PANJAB UNIVERSITY, CHANDIGARH

**OUTLINES OF TESTS, SYLLABI AND COURSES OF READING FOR B. COM. FIRST YEAR,
SECOND YEAR, THIRD YEAR AND HONOURS EXAMINATIONS, 2013.**

- Note :*
1. Examination in each subject for B. Com. will be of 3 hours duration.
 2. There will be no objective type questions.
 3. Students are required to have the knowledge of the developments in the subject upto 6 months before the examination.
 4. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.

INSTRUCTIONS FOR THE PAPER SETTERS OF B.COM 1ST , 2ND , 3RD YEARS AND HONS. CLASSES :

INSTRUCTIONS FOR THE PAPER SETTERS OF B. COM. 1ST , 2ND , 3RD YEARS and HONS. CLASSES.

Note : The question paper of each subject covering the entire course shall be divided into three sections :

Section A (20 marks)

This section will have 6 short-answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Numerical papers include Commercial and Labour Laws, Financial Accounting, Business Math. & Statistics in B.Com. 1st Year; Corporate Accounting, Cost Accounting, Company Law & Auditing; and Indirect Tax Laws in B.Com. 2nd Year; and Operations Research, Management Accounting & Business Finance, Direct Tax Laws in B.Com. 3rd Year. In case of Commercial and Labour Laws paper of B.Com. 1st Year and Company Law and Auditing paper of B.Com. 2nd Year, simple numerical problems based on legal concepts shall be asked.

Section B (30 marks)

This section will consist of essay type/numerical questions from Unit-I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Numerical papers, include Financial Accounting, and Business Math. & Statistics in B.Com. 1st Year; Corporate Accounting, Cost Accounting, and Indirect Tax Laws in B.Com. 2nd Year; and Operations Research, Management Accounting & Business Finance, Direct Tax Laws in B.Com. 3rd Year.

Section C (30 marks)

This section will consist of essay type/numerical questions from Unit-II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Numerical papers include Financial Accounting,

and Business Math. & Statistics in B.Com. 1st Year; Corporate Accounting, Cost Accounting, and Indirect Tax Laws in B.Com. 2nd Year; and Operations Research, Management Accounting & Business Finance, Direct Tax Laws in B.Com. 3rd Year.

Important Note : All numerical papers except Commercial and Labour Laws of B.Com. 1st year and Company Law and Auditing of B.Com. 2nd year shall have 50% numerical and 50% theory questions in all sections. However, in Business Mathematics & Statistics paper of B.Com. 1st year and Operations Research paper of B.Com. 3rd year, there should be four numerical and two theory questions in Section A and three numerical and one theory question from Section B and Section C. *In respect of Indirect Tax Laws paper of B.Com. second year, both sections B and C shall have three theory questions and one numerical question each.*

Practical Examination :

(10 marks)

Evaluation on the basis of practical work will be strictly in accordance with syllabus prescribed. There will be a term paper on the basis of practical/training work. The class teacher shall take this term paper and the teacher concerned shall keep record of the term paper for a period of one year.

Instructions for Practical :

1. Each Unit shall be divided into five practical groups.
2. Each student will require to study five periods of text and one period of practical in a week in each subject. However, in case of Punjabi/HCP each student will require to study three periods of text only.

Internal Assessment :

(10 marks)

Internal Assessment on the basis of house tests will be given. (As decided by the Panjab University Guidelines).

For B.Com. Honours

Note : *The maximum theory marks is 80, practical 10 and 10 marks for internal assessment (to be awarded by the class teacher). There will not be any practical examination separately.*

**GUIDELINES REGARDING CONTINUOUS ASSESSMENT OF REGULAR STUDENTS OF
B.A./B.Sc./B.Com. /B.C.A. Courses**

IMPORTANT NOTE

- (i) In order to incorporate an element of continuous assessment of students, the Colleges will conduct two mandatory House Tests in theory papers – one in the month of September/October and the other in December/January every year.
- (ii) (a) For September Test, there will be only one paper of one hour's duration in each subject, and for December Test, there will be paper/s on the pattern of annual examination conducted by the University.
There will be a Special Test for those students who could not fulfil the conditions of eligibility. It will not be held to provide an opportunity to all students to improve their earlier score. Those students who are exempted by the Principal of the College from appearing in the House Test/s in September and/or December/January will also be allowed to appear in the Special Test; this Test will determine their eligibility for admission to the examination as well as their score for Internal Assessment.

(b) With a view to meet the grievance of students, if any, on account of scores obtained by them, the answer-books will be shown to them. Difference of opinion on the issue, if any, will be sorted out with the help of respective Heads of departments as well as the Principal of the College.
- (iii) Whereas the September House Test will carry weightage of 40 per cent, the December House Test will have weightage of 60 per cent in each subject/paper. The total weightage for both the Tests taken together shall be 10 percent of the total marks in each theory subject/paper. The weightage of 10 percent marks shall be added to each paper of B.A./B.Sc./B.Com./B.C.A. I, II and III Year which will, henceforth, carry weightage of maximum marks allotted to each paper. A candidate will have to pass in theory and practical/s separately.
- (iv) The record of marks secured by the students in the two House Tests will be sent by the respective Colleges so as to reach the office of Controller of Examinations latest by 15th March, failing which the result of the students shall be shown as 'RLA' and the entire responsibility for this would lie with the Principal/s of the College/s.
- (v) The Colleges will continue to forward the internal assessment of the students for Practicals, Projects and similar other activities, wherever applicable, to the Controller of Examinations, as usual, so as to reach his office latest by 15th March.

SPECIAL NOTE :

- (i) Each theory question paper will be set out of the marks allotted to each theory paper and 10% marks of the maximum marks of each paper will be internal assessment.
- (ii) For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment.
- (iii) It will not be mandatory for the students to separately pass in the internal assessment.

(iii)

**SCHEME OF EXAMINATION FOR B. COM. FIRST YEAR , SECOND YEAR, THIRD YEAR
AND HONOURS EXAMINATIONS OF 2013**

Sr. No.	Subjects	Credits	Max. Marks	Number of Lectures (L) & Practical (P) Per Week	
				L	P
B. COM. 1st Year					
1.	English and Business Communication Skills	2	100	5	1
2.	Punjabi/HCP*	1	50	3	0
3.	Commercial & Labour Laws	2	100	5	1
4.	Financial Accounting	2	100	5	1
5.	Business Organisation and Mgt.	2	100	5	1
6.	Business Math. and Stats.	2	100	5	1
7.	Environment and Road Safety Education**	0	70		

ADDITIONAL OPTIONAL

***** Introduction to Computer Science**

B. COM. 2nd Year

1.	Company Law & Auditing	2	100	5	1
2.	Corporate Accounting	2	100	5	1
3.	Cost Accounting	2	100	5	1
4.	Business Economics	2	100	5	1
5.	Banking & Insurance	2	100	5	1
6.	Indirect Tax Laws	2	100	5	1

* The following categories of the students shall be entitled to take the option of History & Culture of Punjab in lieu of Punjabi as compulsory subject :

- (i) The students who have not studied Punjabi upto class 10th.
- (ii) Wards of/and Defence Personnel and Central Government employee/employees who are transferable on all India basis.
- (iii) Foreigners.

** This is a compulsory qualifying paper, which the students have to study in the B.A./B.Sc./B.Com.1st year. The students are required to qualify this paper either in the first year, second year and third year of the course. The examination will be conducted by the University.

*** This is an Additional Optional Subject. The students may clear the examination for this course during their stay of three years in the College. In the case of those who qualify this course, the marks obtained will be mentioned in the Detailed Marks Card, but these marks will not be counted towards the aggregate marks.

Sr. No.	Subjects	Credits	Max. Marks	Number of Lectures (L) & Practical (P) Per Week	
				L	P
B. COM. 3RD Year					
1.	Functional Management	2	100	5	1
2.	Management Accounting and Business Finance	2	100	5	1
3.	Direct Tax Laws	2	100	5	1
4.	Indian Economy	2	100	5	1
5.	Entrepreneurship and Small Business	2	100	5	1
6.	<i>Any one of the following Papers :</i>	2	100	5	1
	(i) Computer Application in Business				
	(ii) Operations Research				
	(iii) Organizational Behaviour				
	(iv) Investment Management				
7.	Viva-Voce		50		

HONOURS :

- Option-I : Business Economics
- Option-II : Business Finance and Accounting
- Option-III : Marketing Management
- Option-IV : Electronics Commerce (E-Commerce)

**SYLLABI AND COURSES OF READING FOR THE EXAMINATION OF B. COM. FIRST YEAR
EXAMINATION OF 2013**

PAPER-1: ENGLISH & BUSINESS COMMUNICATION SKILLS

Objectives:

The objective of teaching English to the commerce students is to create general awareness among them about contemporary issues, sensitizing them to the questions of globalization, poverty, development, caste, race and gender. It is with this aim in mind that the new text has been selected and it is hoped that the objectives of the course will not only be reflected but also realized through necessary shift in the teaching practices, design of the question paper and mode of evaluation.

Note:

- (i) There will be one paper of 80 marks, 10 marks are reserved for the Internal Assessment and 10 for the Practical Work. Total is 100.
- (ii) The paper shall consist of Two Units. Unit I will be text-specific and Unit II shall deal with different aspects of communications and language learning skills.
- (iii) For Unit I, the prescribed text is **Musings on Vital Issues**, ed., P. J. George (Orient Blackswan, Hyderabad, 2010) which shall replace the existing text **Ten Mighty Pens**, Ed. M. K. Kalia, OUP. It may be pointed out here that only certain sections of this text containing nine prose essays on contemporary issues and a play are prescribed. Poetry has been deleted completely. The relevant sections, however, are as follows:

- I The Social Costs of Economic Globalization, *Vandana Shiva*
- II Human Rights and Legal Responsibilities, *Nani A. Palkivala*
- III I Have a Dream, *Martin Luther King*
- IV Twelve Million Black Voices, *Richard Wright*
- V Tune in to the Voice of Deprived, *Aruna Roy*
- VI Joothan, *Omprakash Valmiki*
- VII Girl, *Jamaica Kinchaid*
- VIII Why I want a Wife *Judy Brady*
- IX More than 100 Million Women are Missing, *Amartya Sen*
- X Mother's Day (A Play), *J. B. Priestley*

- (iv) For Unit II, there is no prescribed text, only suggested reading, listed towards the end. Unit II shall consist of the following sub-units:

Business Communication: It shall focus on different aspects of communication in general and business communication in particular, communication within organizations, types of communication, and significance of positive attitude in improving communication.

Writing Skills: This section shall focus on business précis-writing, letters of all kinds; curriculum vitae, short, formal reports (not exceeding 200 words); tender notices, auction notices, public notices; memos relating to sales/marketing, and advertising relating to product promotion etc.

Modern Forms of Communication: Here special emphasis shall be given to teaching the format of e-mails, fax messages, telegrams, audio-visual aids and power-point presentations. Apart from this, the students shall also be given basic lessons in effective listening, non-verbal communication, how to prepare for an interview and group discussion etc.

Practical work:

Teacher should assign some project or practical work to the students. This should be in the nature of guided activity, which the students shall have to complete under the direct supervision of the teacher. The students may be given projects on a variety of subjects relating to their discipline i.e. business, commerce, accounts etc. Preferably, they should be given minor projects (to be completed within less than two weeks, and length not exceeding 20 pages) in consultation with teachers of commerce. However, the evaluation of the projects should be done only by the Language Teachers, who must keep all the basic criteria of good writing in mind while doing so.

(Note: In case of private candidates and students of School of Open Learning, the marks obtained by them out of 80 will be proportionately increased out of 100).

Testing Scheme:

The examination paper shall be divided into two sections, corresponding to two units already proposed in the syllabus. The distribution of questions and marks in Section I shall be as follows:

Section I (It is text-based and corresponds to unit I in the syllabus)

Q.1. It shall consist of five short questions (not exceeding 100-120 words), out of which a student will be expected to attempt any three. This question shall be based upon the prescribed text **Musings on Vital Issues**, and cover a wide range of issues, topics and problems. It shall consist of **12 marks**.

Q.2. It shall consist of two long questions (not exceeding 300-350 words), out of which a student will be expected to attempt only one. This question shall have internal choice, be based upon the prescribed text **Musings on Vital Issues**. This shall carry **10 marks**.

Note: The question 1 & 2 should be so designed as to cover all the chapters prescribed, as well as the major issues and problems listed therein.

Q.3. It shall consist of an **Unseen Passage for Comprehension** (not more than 800 words), with minimum five question at the end. These questions should be designed in such a way that we are able to test a student's comprehension ability, language/presentation skills and vocabulary etc. This question shall be of **12 marks**.

Q.4. It shall exclusively be a test of vocabulary, but designed strictly on the lines of various exercises given at the end of each chapter in the prescribed text. The candidate shall be given six words in one column and asked to match them with words/meanings in the next column. This shall carry **6 marks**.

Section II (Based upon Unit II)

Q.5 (a) The students shall be asked to write a short survey report on a situation, incident, business problem, or the possibility of starting a new commercial venture (in about 150-200 words). The students shall be given an internal choice in this question. This question shall carry **8 marks**.

Q.5 (b) This question shall be on memos, notices/advertisements of various types (as mentioned in the syllabus). It'll carry **4 marks**.

Q.6. This question shall test a student's ability to write business letters of various kinds (in not more than 250 words). Again, there will be internal choice here and the question will be of **8 marks**

Q.7. This will test a student's ability to write a Précis. A passage of about 200 words shall be given and the students shall have to write a précis of about 70 words (including the title). This question shall carry **10 marks**.

Q.8. This question shall test a student's understanding of various aspects of business communication and modern forms of communication. It shall be divided into two parts:

(a) Two short questions are to be attempted (in not more than 100-120 words each) on different aspects of business communication. It'll carry **6 marks**.

(b) Definitions/format of modern forms of communication to be tested. This shall again carry **4 marks**.

Suggested Readings :

1. *Business Communication*, Ed. Om.P.Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan, 2010.
2. *Textbook of Business Communication*, Anjali Kalkasr, R.B. Suryawanshi, Amlanjyoti Sengupta, Hyderabad: Orient Blackswan, 2010.
3. *50 Ways to Improve Your Business English... without too much effort*, Ken Taylor, Hyderabad: Orient Blackswan, 2006.

ਪੇਪਰ-2: ਪੰਜਾਬੀ

ਕੁੱਲ ਅੰਕ: 50

ਬਿਊਰੀ: 45

ਇੰਟਰਨਲ ਅਸੈਸਮੈਂਟ: 5

ਸਮਾਂ: 3 ਘੰਟੇ

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|----|---|--------|
| 1. | ਪੰਜਾਬੀ ਦੀ ਇਕ ਪੁਸਤਕ | 15 ਅੰਕ |
| 2. | ਰਾਸ਼ਟਰੀ ਅਤੇ ਅੰਤਰਰਾਸ਼ਟਰੀ ਮਸਲਿਆਂ ਤੇ ਇਕ ਨਿਬੰਧ | 10 ਅੰਕ |
| 3. | ਵਪਾਰਕ ਪੱਤਰ-ਵਿਹਾਰ (ਪੱਤਰ ਅਤੇ ਤਾਰਾਂ) | 5 ਅੰਕ |
| 4. | ਵਿਹਾਰਕ ਵਿਆਕਰਨ (ਸ਼ੁੱਧ-ਅਸ਼ੁੱਧ ਸ਼ਬਦ, ਵਾਕ, ਵਿਸ਼ਰਾਮ ਚਿੰਨ੍ਹ, ਮੁਹਾਵਰੇ) | 6 ਅੰਕ |
| 5. | ਵਪਾਰਕ ਵਿਗਿਆਪਨ ਦਾ ਅੰਗਰੇਜ਼ੀ ਤੋਂ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ | 5 ਅੰਕ |
| 6. | ਵਪਾਰਕ ਪ੍ਰਸ਼ਨ ਦੀ ਸ਼ਬਦਾਵਲੀ | 4 ਅੰਕ |

ਪਾਠਕ੍ਰਮ

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| 1. | ‘ਮੇਰਾ ਨਾਨਕਾ ਪਿੰਡ’ , ਡਾ. ਸੁਹਿੰਦਰ ਸਿੰਘ ਵਣਜਾਰਾ ਬੇਦੀ, ਨਵਯੁਗ ਪਬਲਿਸ਼ਰਜ, ਦਿੱਲੀ | 25/- ਰੁਪਏ |
| 2. | ਨੱਥੀ ਕੀਤੀ ਸ਼ਬਦ-ਸੂਚੀ | |

ਯੂਨਿਟ ਅਤੇ ਥੀਮ

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|----|--|--------|
| 1. | ‘ਮੇਰਾ ਨਾਨਕਾ ਪਿੰਡ’ ਵਿਚੋਂ ਚਾਰ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚੋਂ ਦੋ ਦੇ ਜਵਾਬ ਪੁੱਛੇ ਜਾਣਗੇ (8+7) | 15 ਅੰਕ |
| 2. | ਚਾਰ ਵਿਸ਼ਿਆਂ ਵਿਚੋਂ ਕਿਸੇ ਇਕ ਵਿਸ਼ੇ ਤੇ ਨਿਬੰਧ | 10 ਅੰਕ |
| 3. | ਦੋ ਵਿਸ਼ਿਆਂ ਵਿਚੋਂ ਕਿਸੇ ਇਕ ਤੇ ਪੱਤਰ-ਲੇਖਣ | 5 ਅੰਕ |
| 4. | ਤਿੰਨਾਂ ਭਾਗਾਂ ਵਿਚੋਂ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾ ਸਕਦੇ ਹਨ:
(ੳ) ਸ਼ੁੱਧ-ਅਸ਼ੁੱਧ | 2 ਅੰਕ |
| | (ਅ) ਵਿਸ਼ਰਾਮ ਚਿੰਨ੍ਹ | 2 ਅੰਕ |
| | (ੲ) ਮੁਹਾਵਰਿਆਂ ਦੀ ਵਰਤੋਂ ਕਰਕੇ ਵਾਕ ਬਣਾਉਣੇ | 2 ਅੰਕ |
| 5. | ਕਿਸੇ ਵਪਾਰਕ ਵਿਗਿਆਪਨ ਦਾ ਅੰਗਰੇਜ਼ੀ ਤੋਂ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ | 4 ਅੰਕ |
| 6. | ਕੋਈ 10 ਸ਼ਬਦ ਦਿੱਤੇ ਜਾਣ ਅਤੇ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਹਰੇਕ ਸ਼ਬਦ ਦੇ ਪੰਜਾਬੀ ਵਿਚ ਅਰਥ ਦੇਣ ਲਈ ਕਿਹਾ ਜਾਵੇ। | 5 ਅੰਕ |

ਸੁਝਾਈ ਪੁਸਤਕ:

ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ, ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।

ਵਣਜ ਵਪਾਰ ਦੀ ਸ਼ਬਦਾਵਲੀ :

1. Acceptance	ਪ੍ਰਵਾਨਗੀ, ਸਵੀਕ੍ਰਿਤੀ
2. Account	ਲੇਖਾ
3. Accountant	ਲੇਖਾਕਾਰ
4. Acid Test Ratio	ਤੁਰੰਤ ਅਨੁਪਾਤ
5. Ad Valorem	ਮੁੱਲ ਅਨੁਸਾਰ
6. Alternative Cost	ਵਿਕਲਪੀ ਲਾਗਤ
7. Amalgamation	ਸੰਮਿਸ਼ਰਣ
8. Amortization of Debts	ਕਰਜ਼ਿਆਂ ਦਾ ਕਿਸ਼ਤਵਾਰ ਭੁਗਤਾਨ
9. Amortization of fixed Assets	ਅਚਲ ਸੰਪਤੀ ਦੀ ਕਿਸ਼ਤਵਾਰ ਪੂਰਤੀ
10. Annuity	ਵਾਰਸ਼ਿਕੀ
11. Anticipated Prices	ਅਨੁਮਾਨਿਤ ਕੀਮਤਾਂ
12. Arbitration	ਸਾਲਸੀ, ਵਿਚੋਲਗੀ
13. Assets	ਸੰਪਤੀ
14. Asset/Liability Statement	ਲਹਿਣੇ ਅਤੇ ਦੇਣੇ ਦਾ ਚਿੱਠਾ
15. Associated Companies	ਸੰਮਿਲਿਤ ਕੰਪਨੀਆਂ
16. Authorized Capital	ਅਧਿਕਾਰਿਤ ਪੂੰਜੀ
17. Audit	ਲੇਖਾ ਪੜਤਾਲ
18. Average	ਔਸਤ
19. Average Productivity	ਔਸਤ ਉਤਪਾਦਕਤਾ
20. Average Income	ਔਸਤ ਆਮਦਨ
21. Back Log	ਪਿਛਲਾ ਬਕਾਇਆ
22. Balance Sheet	ਸ਼ੇਸ਼ ਸਾਰਣੀ
23. Barter	ਵਸਤ ਵਟਾਂਦਰਾ
24. Bilateral Agreement	ਦੋ ਧਿਰੀ ਸਮਝੌਤਾ
25. Bill of Exchange	ਹੁੰਡੀ
26. Bond	ਰਿਣ-ਪੱਤਰ
27. Book Value	ਕਿਤਾਬੀ ਮੁੱਲ
28. Book Keeping	ਵਹੀ ਖਾਤਾ
29. Bounty	ਨਿਰਯਾਤ ਅਨੁਦਾਨ
30. Break-Even Point	ਸਮਾਨ ਬਿੰਦੂ
31. Breach of Trust	ਅਮਾਨਤ ਵਿਚ ਖਿਆਨਤ

32.	Broker	ਦਲਾਲ, ਬ੍ਰੋਕਰ
33.	Capital Account	ਪੂੰਜੀਗਤ ਖਾਤਾ
34.	Capital Expenditure	ਪੂੰਜੀ ਰੂਪ ਖਰਚ
35.	Capital Formation	ਪੂੰਜੀ ਨਿਰਮਾਣ
36.	Capital Gains	ਪੂੰਜੀ ਰੂਪ ਲਾਭ
37.	Capital Goods	ਪੂੰਜੀ ਰੂਪ ਵਸਤਾਂ
38.	Cash Balance	ਨਕਦ ਬਕਾਇਆ
39.	Cash Book	ਰੋਕੜ ਵਹੀ
40.	Cash Ratio	ਨਕਦ ਅਨੁਪਾਤ
41.	Circulating Capital	ਮਾਰਕੀਟ ਵਿਚ ਲੱਗੀ ਪੂੰਜੀ
42.	Commerce	ਕਾਮਰਸ, ਵਣਜ, ਵਪਾਰ
43.	Commercial Capital	ਵਣਜੀ ਪੂੰਜੀ
44.	Commodity	ਉਪਭੋਗਤਾ ਵਸਤ
45.	Company	ਕੰਪਨੀ
46.	Competition	ਪ੍ਰਤੀਯੋਗਤਾ
47.	Corporation	ਨਿਗਮ
48.	Cost Account	ਲਾਗਤ ਲੇਖਾ
49.	Cost of Production	ਉਤਪਾਦਨ ਦੀ ਲਾਗਤ
50.	Current Account	ਚਾਲੂ ਲੇਖਾ
51.	Current Liabilities	ਚਲੰਤ ਦੇਣਦਾਰੀਆਂ
52.	Debenture	ਡੀਬੈਂਚਰ
53.	Debt Management	ਰਿਣ-ਪ੍ਰਬੰਧ
54.	Deferred Payment	ਰੋਕੇ ਹੋਏ ਭੁਗਤਾਨ
55.	Deflation	ਮੁੱਦਰਾ ਵਿਸਫੀਤੀ
56.	Demand deposit	ਤੁਰੰਤ ਭੁਗਤਾਨੀ ਜਮ੍ਹਾਂ ਖਾਤਾ
57.	Demonstration Effect	ਪ੍ਰਦਰਸ਼ਨੀ ਪ੍ਰਭਾਵ
58.	Depreciation	ਮੁੱਲ ਘਟਾਈ
59.	Depression	ਆਰਥਿਕ ਮੰਦਾ
60.	Devaluation	ਕਰੰਸੀ ਦਾ ਅਵਮੂਲਣ
61.	Discount Rate	ਕਟੌਤੀ ਦਰ
62.	Disinvestment	ਵਿਨਿਵੇਸ਼
63.	Dividend	ਲਾਭ-ਅੰਸ਼
64.	Distribution	ਵਿਤਰਣ

65.	Document of Title	ਹੱਕ ਦਸਤਾਵੇਜ਼
66.	Double Entry	ਦੂਹਰਾ ਇੰਦਰਾਜ
67.	Economic Indicator	ਆਰਥਿਕ ਸੂਚਕ
68.	Entrepreneur	ਉੱਦਮੀ
69.	Excise Duty	ਉਤਪਾਦਨ ਕਰ
70.	Export Tax	ਨਿਰਯਾਤ ਕਰ
71.	Expenditure	ਖਰਚ
72.	Fair Trade	ਉਚਿਤ ਵਪਾਰ
73.	Finance	ਵਿੱਤ
74.	Financial Penalty	ਵਿੱਤੀ ਦੰਡ
75.	Fine Paper	ਉੱਤਮ ਗੁੰਡੀ
76.	Firm	ਫਰਮ
77.	Firm Offer	ਪੱਕੀ ਪੇਸ਼ਕਸ਼
78.	Fiscal Policy	ਵਿੱਤੀ ਨੀਤੀ
79.	Fiscal Year	ਵਿੱਤੀ ਸਾਲ
80.	Fixed Capital	ਸਥਾਈ ਪੂੰਜੀ
81.	Fixed Costs	ਸਥਾਈ ਖਰਚੇ
82.	Floation	ਕਰਜਾ ਚਾਲੂ ਕਰਨਾ
83.	Foreign Exchange	ਵਿਦੇਸ਼ੀ ਮੁੱਦਰਾ
84.	Fringe Benefit	ਉਪਰਲੇ ਲਾਭ
85.	Giffen Goods	ਗਿਫਨ ਵਸਤਾਂ
86.	Glut	ਭਰਮਾਰ
87.	Goods Account	ਮਾਲ ਲੇਖਾ
88.	Gross Profit	ਕੁੱਲ ਲਾਭ
89.	Hidden Tax	ਲੁਪਤ ਕਰ
90.	Hoarding	ਜ਼ਖੀਰਾਬਾਜ਼ੀ
91.	Holding Company	ਨਿਯੰਤਰਕ ਕੰਪਨੀ
92.	Human Capital	ਮਨੁੱਖੀ ਪੂੰਜੀ
93.	Imperfect Competition	ਅਪੂਰਣ ਮੁਕਾਬਲਾ
94.	Imperfect Market	ਅਪੂਰਣ ਮੰਡੀ
95.	Imports	ਆਯਾਤ
96.	Import Duty	ਆਯਾਤ ਕਰ

97.	Imputed Income	ਆਰੋਪਿਤ ਆਮਦਨ
98.	Imprest Account	ਪੇਸ਼ਗੀ ਲੇਖਾ
99.	Income Statement	ਆਮਦਨ ਚਿੱਠਾ
100.	Index of Profit	ਲਾਭ ਸੂਚਕ
101.	Income Tax	ਆਮਦਨ ਕਰ
102.	Inflation	ਮੁਦਰਾ ਸਫੀਤੀ
103.	Intangible Assets	ਅਸਬੂਲ ਲੈਣਦਾਰੀਆਂ
104.	Investment	ਨਿਵੇਸ਼
105.	Invoice	ਬੀਚਕ
106.	Jobber	ਸਟਾਕ ਆੜਤੀ
107.	Job Casting	ਲਾਗਤ ਨਿਰਧਾਰਣ
108.	Joint Venture	ਸਾਂਝਾ ਉੱਦਮ
109.	Labour	ਕਿਰਤ
110.	Laissez Fair	ਖੁੱਲ੍ਹੀ ਵਿਵਸਥਾ
111.	Lease Holding Building and Property	ਪੱਟੇ 'ਤੇ ਇਮਾਰਤ ਅਤੇ ਜਾਇਦਾਦ
112.	Ledger	ਖਾਤਾ
113.	Ledger Folio	ਖਾਤਾ ਪੰਨਾ
114.	Liabilities	ਦੇਣਦਾਰੀਆਂ
115.	Liquid Capital	ਹਾਜ਼ਰ ਪੂੰਜੀ
116.	Market	ਮੰਡੀ
117.	Marketable Goods	ਵਿਕਣਯੋਗ ਵਸਤਾਂ
118.	Mechanization	ਮਸ਼ੀਨੀਕਰਨ
119.	Mercantilism	ਵਪਾਰਵਾਦ
120.	Monetary System	ਮੁੱਦਰਾ ਪ੍ਰਬੰਧ
121.	Money of Account	ਲੇਖੇ ਦੀ ਮੁੱਦਰਾ
122.	Monopoly	ਏਕਾਧਿਕਾਰ
123.	Multiple Taxation	ਅਨੇਕ ਰੂਪ ਕਰਾਧਾਨ
124.	Mortgage	ਰਹਿਣ, ਗਿਰਵੀ
125.	Net Investment	ਨਿਰੋਲ ਨਿਵੇਸ਼
126.	Net Profit	ਨਿਰੋਲ ਲਾਭ
127.	Notice of Stoppage	ਰੋਕ ਸੂਚਨਾ
128.	Office Expenses Account	ਦਫਤਰੀ ਖਰਚ ਲੇਖਾ

129.	Oligopoly	ਗੁੱਟ ਅਧਿਕਾਰ
130.	Open Market Operations	ਖੁੱਲ੍ਹਾ ਮੰਡੀ ਵਿਹਾਰ
131.	Over Due	ਮਿਆਦ ਪੁੱਗੀ
132.	Over Head Cost	ਬੱਝੀ ਲਾਗਤ
133.	Partnership	ਹਿੱਸੇਦਾਰੀ, ਸਾਂਝੀਦਾਰੀ
134.	Payable Accounts	ਦੇਣਯੋਗ ਲੇਖੇ
135.	Preference Shares	ਤਰਜੀਹੀ ਹਿੱਸੇ
136.	Premium	ਪ੍ਰੀਮੀਅਮ
137.	Price Control	ਕੀਮਤ ਨਿਯੰਤਰਣ
138.	Production	ਉਤਪਾਦਨ
139.	Profit Margin	ਲਾਭ ਅੰਸ਼
140.	Proprietor	ਸੰਪਤੀ ਮਾਲਕ
141.	Quasi Negotiable Instrument	ਅਰਧ ਵਿੱਕਰੀਯੋਗ ਹੁੰਡੀ
142.	Quotas	ਕੋਟੇ
143.	Quotation	ਮੁੱਲ ਸੂਚੀ
144.	Rate of Exchange	ਵਟਾਂਦਰਾ ਦਰ
145.	Ready Delivery	ਤਿਆਰ ਮਾਲ
146.	Real Wages	ਵਾਸਤਵਿਕ ਮਜ਼ਦੂਰੀ
147.	Rebate	ਛੋਟ, ਕਟੌਤੀ
148.	Recession	ਆਰਥਿਕ ਮੰਦੀ ਦਾ ਦੌਰ
149.	Receivable Accounts	ਲੈਣਯੋਗ ਲੇਖੇ
150.	Redemption of Mortgage	ਰਹਿਣ ਛੁਡਾਉਣਾ
151.	Receipts and Payment Account	ਪ੍ਰਾਪਤੀ ਅਤੇ ਅਦਾਇਗੀ ਲੇਖਾ
152.	Rent	ਕਿਰਾਇਆ
153.	Rent Account	ਲਗਾਨ ਲੇਖਾ, ਕਿਰਾਇਆ ਲੇਖਾ
154.	Reserve Price	ਰਾਖਵੀਂ ਕੀਮਤ
155.	Revenue	ਆਮਦਨ
156.	Sales Transfer Order	ਵਿੱਕਰੀ ਇੰਤਕਾਲ ਹੁਕਮ
157.	Security Market	ਪ੍ਰਤੀਭੂਤੀ ਬਾਜ਼ਾਰ
158.	Service Goods	ਸੇਵਾ ਵਸਤਾਂ
159.	Shares	ਸ਼ੇਅਰ, ਹਿੱਸੇ
160.	Share Capital	ਸ਼ੇਅਰ ਪੂੰਜੀ
161.	Share Holder	ਅੰਸ਼ ਧਾਰਕ

162.	Share Market	ਸ਼ੇਅਰ ਬਾਜ਼ਾਰ
163.	Short Bills	ਅਲਪਕਾਲੀ ਹੁੰਡੀਆਂ
164.	Slump	ਮੰਦਾ
165.	Speculation	ਸੱਟਾ ਅਨੁਮਾਨ
166.	Sole Proprietorship	ਏਕਲ ਮਾਲਕੀ
167.	Speculative Motive	ਸੱਟਾ ਸੁਭਾਵੀ ਮੰਤਵ
168.	Staple Good	ਪ੍ਰਮੁੱਖ ਵਪਾਰਕ ਵਸਤ
169.	Statutory Company	ਕਾਨੂੰਨ ਅਧੀਨ ਸਥਾਪਿਤ ਕੰਪਨੀ
170.	Stock	ਭੰਡਾਰ, ਸਟਾਕ
171.	Stock Exchange	ਰਾਸ ਦੀ ਮੰਡੀ, ਸ਼ੇਅਰ ਬਾਜ਼ਾਰ
172.	Subsidiary Company	ਸਹਾਇਕ ਕੰਪਨੀ
173.	Surety	ਜਾਮਨ
174.	Tariff	ਦਰ ਸੂਚੀ
175.	Tax Exemption	ਕਰ ਛੋਟ
176.	Tax Base	ਕਰ ਆਧਾਰ
177.	Tax Evasion	ਕਰ ਚੋਰੀ
178.	Tax Equity	ਕਰ ਸਮਨੀਤੀ
179.	Tender	ਟੈਂਡਰ
180.	Terms of Payment	ਭੁਗਤਾਨ ਦੀਆਂ ਸ਼ਰਤਾਂ
181.	Terms of Trade	ਵਪਾਰ ਦੀਆਂ ਸ਼ਰਤਾਂ
182.	Trademark	ਮਾਰਕਾ
183.	Transactions	ਸੌਦੇ, ਲੈਣ ਦੇਣ
184.	Transfer Means	ਹਸਤਾਂਤਰਣ ਸਾਧਨ
185.	Under Value	ਘੱਟ ਮੁੱਲਅੰਕਣ
186.	Unproductive Expenditure	ਅਣ-ਉਪਜਾਊ ਖਰਚ
187.	Unproductive Labour	ਅਣ-ਉਪਜਾਊ ਕਿਰਤ
188.	Validity Period	ਪ੍ਰਮਾਣਿਤ ਮਿਆਦ
189.	Vertical Integration	ਸਮਰੂਪ ਸੰਘਟਨ
190.	Wages	ਮਜਦੂਰੀ
191.	Wages Account	ਉਜਰਤ ਲੇਖਾ
192.	Wage Goods	ਮਜਦੂਰੀ ਵਸਤਾਂ
193.	Wage Book	ਉਜਰਤ ਵਹੀ

194.	Wharf age	ਮਾਸੂਲ, ਉਤੁਰਾਈ
195.	Write Off	ਵੱਟੋ ਖਾਤੇ ਪਾਉਣਾ
196.	Working Capital	ਚਲੰਤ ਪੂੰਜੀ
197.	Yield	ਉਪਜ, ਪ੍ਰਾਪਤੀ
198.	Zero Rate of Interest	ਵਿਆਜ ਦੀ ਜ਼ੀਰੋ ਦਰ

OR

PAPER 2 : HISTORY AND CULTURE OF PUNJAB

Theory	:	45 marks
Internal Assessment	:	5 marks
Total	:	50 marks
Time	:	3 hours

One Paper

General Instructions :

1. In all, nine questions will be set. Each question will carry 9 marks.
2. First question shall be Short Answer type containing 15 short questions spread over the whole syllabus. Candidates will attempt nine questions out of the fifteen questions in about 25 to 30 words each. Each short question will carry 1 mark, totalling 9×1=9 marks. The first question is **compulsory**.
3. Rest of the paper shall contain 4 units. Each unit shall have two essay type questions and the candidate shall attempt one question from each unit – 4 in all.
4. For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment. The paper setter must put note (4) in the question paper.

HISTORY AND CULTURE OF PUNJAB 1200-1849 A. D.

UNIT-I

1. Society in the Punjab during the Afghan rule.
2. The Punjab under the Great Mughals.
3. Salient features of the Bhakti movement and Sufism in the Punjab.

UNIT-II

4. Guru Nanak : His teachings; concept of Langar and Sangat.
5. Development of Sikhism (1539-1581) : Contributions of Guru Angad Dev, Guru Amar Das and Guru Ram Das for the development of Sikhism.
6. Transformation of Sikhism : Compilation of Adi-Granth; martyrdom of Guru Arjan Dev; Guru Hargobind's New Policy.

UNIT-III

7. Martyrdom of Guru Tegh Bahadur; foundation of the Khalsa by Guru Gobind Singh.
8. Banda Bahadur and his achievements; Sikh Struggle for sovereignty from 1716 to 1765; role of Dal Khalsa, Rakhi, Gurmata and Misl.
9. Ranjit Singh's rise to power; civil and military administrations; relations with the British.

UNIT-IV

10. Social change with special reference to the position of women.
11. New developments in language, literature, architecture in the Punjab during the Medieval Period.
12. Famous Folk tales of Medieval Punjab.

Suggested Readings :

1. Singh, Kirpal, *History and Culture of the Punjab*, Part-II (Medieval Period), Publication Bureau, Punjabi University, Patiala, 1990 (3rd edn.).
N.B. - The required detail and depth would conform to the treatment of the subject in the above survey. (This book will also form the basis of the short answer questions).
2. Grewal, J.S., *The Sikhs of the Punjab*, The New Cambridge University History of India, Orient Longman, Hyderabad, 1990.
3. Singh, Khushwant, *A History of the Sikhs*, Vol. I : 1469-1839, Oxford University Press, Delhi, 1991.
4. Singh, Fauja (ed.), *History of the Punjab*, Vol. III, Punjabi University, Patiala, 1972.
5. Chopra, P.N.; Puri, B.N.; and Das, M.N., *A Social, Cultural & Economic History of India*, Vol. II, Macmillan, Delhi, 1947.

Note :- The following categories of the students shall be entitled to take the option of History & Culture of Punjab in lieu of Punjabi as compulsory subject :

- (a) The students who have not studied Punjabi upto class 10th.
- (b) Wards of/and Defence Personnel and Central Government employee/employees who are transferable on all India basis.
- (c) Foreigners.

PAPER-3 : COMMERCIAL AND LABOUR LAWS**UNIT-I**

Indian Contract Act (Sections 1 to 75).

Agency, Indemnity and Guarantee, Bailment and Pledge, Consumers' Protection Act.

UNIT-II

Negotiable Instruments Act, Sale of Goods Act, Factories Act, Industrial Disputes Act.

Salient features of RTI Act – Right to Information (Sec.3), Obligation of Public Authorities (Sec.4), Request for Obtaining Information (Sec. 6), Disposal of Request (Sec.7), Exemption from Disclosure of Information (Sec. 8), Grounds for Rejection (Sec. 9).

Practical :

1. How to frame a contract.
2. Filing of complaint, its draft and accompanying documents under Factory Act.
3. Drafting of Negotiable Instrument (Crossing of cheque, endorsement of cheque etc.).
4. How to file application in consumer court.

PAPER-4 : FINANCIAL ACCOUNTING**UNIT-I**

Accounting cycle upto final account of sole trader and partnership, Depreciation Accounting (including provision & reserves), Branch and Departmental Accounting, Investment Accounts, Consignment & Joint Venture Accounts.

UNIT-II

Dissolution of Partnership Accounts (including piecemeal distribution) Voyage Account, Insurance Claim, Hire Purchase & Installment Accounts, Royalty Accounts, Accounting for Containers & Packages.

Practical Work :

Use of Software Package (Tally 6.5) to obtain accounting output like : Accounting cycle upto final accounts, payroll or wage accounting system, sales control & accounting system, inventory control system.

Note : Relevant Accounting Standards concerning the curriculum are part of syllabus.

PAPER-5 : BUSINESS ORGANISATION & MANAGEMENT**UNIT-I**

A critical evaluation of various definitions of commerce, functions of commerce, Size of business, Problems in starting a new business.

Business Objectives, Business Promotions and forms of business enterprise : Sole Proprietorship, Partnership, Joint Stock Companies, Public Utilities, Co-operative, Business Combinations.

Foreign Trade : Importance, Import procedure, Exim Policy: Special problems in the management of foreign trade (excluding trends and composition of foreign trade and balance of payments), Export management including documents. Organisation and control of export operations.

Stock exchange and produce exchange markets.

UNIT-II

Nature, process and significance of management, Development of management thoughts; classical and new classical systems, contingency approaches. Principles of Management, Scientific Management.

Planning : Concept, process and types. Decision Making: Concept and Process Management by objective, *Organizing* : Concept, nature, process and significance, centralization and decentralization.

Staffing : Motivation – Theories – Maslow, Herzberg, McGregor & Ouchi Leadership – Theories, Styles, Likert's System Management Communication, Managerial Control : Concept, process, techniques of control – traditional and modern.

Practical Works :

Preparation of Letter of credit & bill of lading, Eight Case studies in the following areas : Planning, Organisation, Staffing, Communication and Controlling.

PAPER-6 : BUSINESS MATHS. AND STATISTICS**UNIT-I**

Discounting and factoring techniques, Currency translation, Simple and compound interest, Determinant matrices, Rank of matrix. Inverse of matrix, Concepts of linear programming.

Definition, scope, functions and limitations of statistics. Measures of central tendency and dispersion. Index Numbers – Purpose, construction and problems, fixed and chain base methods.

Time series analysis – Trend, cycles, seasonal and irregular components, Isolation of trend-free hand curve methods; Moving average methods, Semi-average method and least square method (fitting straight lines only).

UNIT-II

Correlation, Analysis : Simple correlation between two variables (grouped and ungrouped data). Rank Correlation, Concurrent Correlation, Simple Regression Analysis.

Interpolation and Extrapolation with equal and unequal class intervals (Binomial, Newton's and Langrange's formulas).

Probability Theory : Addition and Multiplication Theorems. Probability Distributions : Binomial, Poisson and Normal. Theory of attributes and consistency of data sampling techniques. Sources of statistical data relating to Agriculture, Industry, Population, National Income, Trade and Prices.

Practical Work :

Practical work in the area of primary data collection, tabulation and presentation; their analysis using at least three statistical techniques.

PAPER-7 : ENVIRONMENT AND ROAD SAFETY EDUCATION**(25 hr. course)****UNIT I (ENVIRONMENT)**

1. **Environment Concept :**
Introduction, concept of biosphere—lithosphere, hydrosphere, atmosphere; Natural resources—their need and types; principles and scope of Ecology; concepts of ecosystem, population, community, biotic interactions, biomes, ecological succession.
2. **Atmosphere :**
Parts of atmosphere, components of air; pollution, pollutants, their sources, permissible limits, risks and possible control measures.
3. **Hydrosphere :**
Types of aquatic systems. Major sources (including ground water) and uses of water, problems of the hydrosphere, fresh water shortage; pollution and pollutants of water, permissible limits, risks and possible control measures.
4. **Lithosphere :**
Earth crust, Soil—a life support system, its texture, types, components, pollution and pollutants, reasons of soil erosion and possible control measures.
5. **Forests :**
Concept of forests and plantations, types of vegetation and forests, factors governing vegetation, role of trees and forests in environment, various forestry programmes of the Govt. of India, Urban forests, Chipko Andolan.
6. **Conservation of Environment :**
The concepts of conservation and sustainable development, why to conserve, aims and objectives of conservation, policies of conservation; conservation of life support systems—soil, water, air, wildlife, forests.
7. **Management of Solid Waste :**
Merits and demerits of different ways of solid waste management—open, dumping, landfill, incineration, resource reduction, recycling and reuse, vermicomposting and vermiculture, organic farming.
8. **Indoor Environment :**
Pollutants and contaminants of the in-house environment; problems of the environment linked to urban and rural lifestyles; possible adulterants of the food; uses and harms of plastics and polythene; hazardous chemicals, solvents and cosmetics.
9. **Global Environmental Issues :**
Global concern, creation of UNEP; Conventions on climate change, Convention on biodiversity; Stratospheric ozone depletion, dangers associated and possible solutions.
10. **Indian Laws on Environment :**
Indian laws pertaining to Environmental protection : Environment (Protection) Act, 1986; General information about Laws relating to control of air, water and noise pollution. What to do to seek redressal.
11. **Biodiversity :**
What is biodiversity, levels and types of biodiversity, importance of biodiversity, causes of its loss, how to check its loss; Hotspot zones of the world and India, Biodiversity Act, 2002.
12. **Noise and Microbial Pollution :**
Pollution due to noise and microbes and their effects.
13. **Human Population and Environment :**
Population growth and family welfare programme, Human Health, HIV/AIDS, Human rights.
14. **Social Issues :**
Environmental Ethics : Issues and possible solutions, problems related to lifestyle, sustainable development; Consumerisms and waste generation.
15. **Local Environmental Issues :**
Environmental problems in rural and urban areas, Problem of Congress grass & other weeds, problems arising from the use of pesticides and weedicides, smoking etc.

Practicals :

Depending on the available facility in the college, a visit to Vermicomposting units or any other such non-polluting eco-friendly site or planting/caring of vegetation/trees could be taken.

Note : Above 15 topics to be covered in 25 hour lectures in total, with 2 lectures in each topics from 2 to 11 and one each for the topics 1 and 12 to 15.

UNIT II (ROAD SAFETY)

1. Concept and Significance of Road Safety.
2. Role of Traffic Police in Road Safety.
3. Traffic Rules.
4. Traffic Signs.
5. How to obtain Driving License.
6. Traffic Offences, Penalties and Procedures.
7. Common Driving mistakes.
8. Significance of First-aid in Road Safety.
9. Role of Civil Society in Road Safety.
10. Traffic Police-Public Relationship.

Examination Pattern :

- Seventy multiple choice questions (with one correct and three incorrect alternatives and no deduction for wrong or un-attempted question).
- The paper shall have two units: **Unit I (Environment) and Unit II (Road Safety)**.
- Unit I shall comprise of 50 questions with minimum of 2 questions from each topics 1, and 12 to 15 and minimum of 4 questions from topics 2 to 11.
- Unit II shall comprise of 20 questions with minimum of 1 question from each topics 1 to 10.
- The entire syllabus of Unit I is to be covered in 25 hours and that of Unit II is to be covered in 10 hours.
- All questions are to be attempted.
- Qualifying Marks 33 per cent i.e. 23 marks out of 70.
- Duration of examination : 90 minutes.
- The paper setters are requested to set the questions strictly according to the syllabus.

Suggested Readings

1. The Motor Vehicle Act, 1988 (2010), Universal Law Publishing Co. Pvt. Ltd., New Delhi.
2. Road Safety Signage and Signs (2011), Ministry of Road Transport and Highways, Government of India.

Websites:

- (a) www.chandigarhpolice.nic.in
 - (b) www.punjabpolice.gov.in
 - (c) www.harvanapolice.gov.in
 - (d) www.hppolice.nic.in
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**SYLLABI AND COURSES OF READING FOR B. COM. SECOND YEAR
EXAMINATION, 2013**

PAPER-1 : COMPANY LAW AND AUDITING

UNIT-I

Company—Meaning, Features, Types, Promotion and Registration, Preliminary contracts, Memorandum of Association, Articles of Association.

Prospectus Shares and Share Capital, Directors, Borrowing powers (excluding debentures) Members, Meetings (including Board Meetings).

UNIT-II

Definition and Objectives of Auditing, Classes of Audit, Internal Check and Internal Audit, Internal Control, Distinction between Audit and Investigation : Audit Program, Audit Evidence, Introduction to statements of standard audit practices.

Vouching, Verification of Assets and Liabilities, Company Auditors—Appointment, Removal, Rights, Duties and Liabilities, Auditor's Report.

Practical Work :

Audit report preparation. Procedure of opening a new company, Practical Training about notice of meeting, Agenda, Quorum, Proxy, Reports, Minutes of meeting, Resolutions, Share Certificates, Share Warrant. The teacher should use simulation method and will hold at least One Statutory Meeting, One Annual General Meeting, One Extra-ordinary Meeting and One Board Meeting.

PAPER-2 : CORPORATE ACCOUNTING

UNIT-I

Issue, reissue, forfeiture and buy-back of shares, Redemption of preference shares, Issue and redemption of debentures, Underwriting of shares and debentures, Right issue and bonus shares, final accounts of companies (including managerial remuneration & profit prior to incorporation), Accounts of banking and insurance companies.

UNIT-II

Valuation of goodwill and shares, Amalgamation, Absorption internal & external reconstruction (excluding inter-company holdings), Liquidation of companies, Holding companies accounts (excluding cross holding).

Practical Work :

Assignments on the following :

1. Final account of any Bank.
2. Final account of any Insurance Company.
3. Scheme for Internal Reconstruction.
4. Case for merger of Companies.
5. Final Account of any Public Limited Companies.

Note : Accounting Standards are to be covered along with topics.

PAPER-3 : COST ACCOUNTING**UNIT-I**

Meaning, Nature, Scope and Advantages of Cost Accounting, Distinction between Cost and Financial Accounting, Basic Concept of ABC, Target Costing, Life Cycle Costing Value Chain Analysis. Elements of Cost & Cost Sheet.

Materials; Purchase and Storage, Control and Pricing of the Material, Issue of Material.

Labour : Meaning, Components of Labour Cost, and methods of wage payment and incentive plans. Meaning, causes, effects, accounting & control of idle time and overtime cost.

Overheads : Classification, Collection, Allocation, Apportionment and Absorption. Reconciliation of Cost and Financial Accounts. Integral Accounting, Cost Ledger Accounts.

UNIT-II

Methods for Cost Determination : Job, Batch, Contract, Process (including Joint and Bye-Products).

Tools for Cost Control : Marginal Costing and its applications, Budgetary Control, Standard Costing and Analysis of Variances.

Practical Work :

Use of software package to obtain cost accounting output like : (i) Analysis of Cost—Centre Wise, (ii) Analysis of Cost—Cost Element Wise, (iii) Allocation of Overhead, (iv) Apportionment of Overheads, (v) Preparation of Cost Sheets, and (vi) Variable and Fixed Cost—BEP, P/V Analysis.

PAPER-4 : BUSINESS ECONOMICS**UNIT-I**

Consumer Behaviour : Utility approach—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. Price elasticity of demand and its measurement.

Concept of production function, Break even analysis, Profit forecasting of short run, Law of variables proportion. Concept of cost and revenue; Short run and long run cost curves, Concept of total, average and marginal revenue, relationship between average revenue, marginal revenue and elasticity of demand.

Price determination under perfect competition, monopoly and monopolistic competition, price discrimination.

UNIT-II

Distribution : Rent—Ricardian Theory & Modern Theory, Profit—Dynamic Theory, Risk Theory & Uncertainty Theory. Interest—Classical, Neo-classical and Keynesian theories, Wages—Marginal Productivity theory and Modern theory.

Introduction to Macro economics and its importance, National Income, Methods and problems of measurement, particularly in underdeveloped countries. Classical theory of employment and Say's Law of Market. Keynesian Economics—Effective demand : Consumption Function; Investment Function and multiplier and marginal efficiency of capital.

Practical Work :

Project Report on any two out of followings :

Demand forecasting techniques, price elasticity in any market. Effect of advertisement in monopolistic competition, Multiplier effect, Methods for computing National Income.

PAPER-5 : BANKING AND INSURANCE**UNIT-I**

Banks : Their types and functions, Management and Organisational set up of commercial banks, Impact of banking reforms on organizational structure of banks (with SBI as model), Management of deposits, advances and loans in commercial banks. Central bank—their role, objectives and functions. Reserve Bank of India and its monetary policy since 1951.

Present structure of commercial banking in India. State Bank of India. Reforms and Indian Banking. Structure, Organisation and regulation of Indian Money Market and Capital Market. Introduction to mutual funds. Introduction to merchant banking. Introduction to Asset Liability Management. E-Banking, Electronic Transfer of Funds, Internet Banking.

UNIT-II

Insurance : Concept, principles and its relevance in developing country like India. Attitude towards the insurance cover.

Life Insurance : Nature & use of life insurance—distinguishing characteristics of life insurance contracts.

Origin and growth of non-life insurance. Salient features of Insurance Act & IRDA Act. Features of some policies of life insurance & general insurance. Progress in privatization of insurance sector.

Practical Work :

Operation of bank account and various documents used, Emergence of e-banking, case study of UTI, Non-performing assets, impact of liberalization of Insurance Sector, Schemes in Life Insurance and Non-Life Insurance.

PAPER-6 : INDIRECT TAX LAWS

UNIT-I

Central Sales Tax Act—Its features, terms, definitions, registration of dealer, procedure of assessment, filing of returns, Sales Tax Authorities—its powers and functions, penalty and appeal. Value Added Tax.

Customs Act, 1962—An overview, Levy, Collection & Exemptions from custom duty, date of determination of duties & tariff valuation. Prohibitions/restrictions of export & import, determination of duty where Goods consist of articles of different rate of duties, warehousing, duty drawbacks u/s 74 & 75, special provisions regarding baggage, postal goods.

UNIT-II

Central Excise Act, 1944—Its meaning, definitions, levy and collection, classification of goods, valuations, assessment, payment of duty and removal of goods, refund of duties, Appeals and Penalties and CENVAT, Service Tax.

Note : The paper setter will consider the changes upto 30th September of relevant year.

Practical Work :

Filling of forms for registration returns, assessment etc.

**SYLLABI AND COURSES OF READING FOR B. COM. THIRD YEAR
EXAMINATION, 2013**

PAPER-1 : FUNCTIONAL MANAGEMENT

UNIT-I

Human Resource Management—Meaning, Significance, Scope & Operative Functions. Manpower Planning, Recruitment, Selection & Training, Promotion, Demotion and Transfer, Wages and Salary administration. Performance Appraisal and Worker's participation in Management, Quality of Work Life, Grievance Handling Machinery, Collective bargaining.

Production Management—Functions, Production, Planning and Control, Quality Control, Total Quality Management.

UNIT-II

Marketing Management—Concept of Marketing, Marketing Functions, Marketing Research – Meaning and Techniques, Advertising and Salesmanship.

Strategic Management : Concept of strategy, strategy formulation and choice of alternatives, functional strategies, strategy implementation, evaluation, global issues in strategic management.

Practical Work :

Assignments on the following :

Market Research, Corporate Strategy, Performance appraisal, Quality circles, Procedure for raising funds.

PAPER 2 : MANAGEMENT ACCOUNTING & BUSINESS FINANCE

UNIT-I

Origin, Concept, Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting. Nature, Importance and Limitations of Financial Statements, Tools of Financial Analysis, Trend Analysis, Common Size Financial Statements and Comparative Financial Statements, Ratio Analysis.

Fund Flow and Cash Flow Statements Analysis. Price Level Accounting, Social Accounting, Human Resource Accounting (Concepts only).

UNIT-II

Meaning of Business Finance, Aims and Scope of Finance Function, Financial Planning. Sources of Company Finance—Long Term and Short Term, SEBI Guidelines for Raising Company Finance, Dividend Policy, Working Capital Management and its estimation (Excluding cash, receivable and inventory management) Capital structure.

Cost of Capital, Capital Budgeting, Planning of Capital Expenditure, Evaluation of Projects (excluding Risk and Uncertainty, Implications of Normal, Initial and Terminal Depreciation and Balancing Charge).

Responsibility Accounting : Concept, Steps in Responsibility Accounting and Advantages of Responsibility Accounting.

Practical Work :

Use of various software packages to obtain different management accounting outputs like : (i) Fund flow statement, (ii) Ratio analysis, (iii) Cash forecasting, (iv) Projected financial statement, and (v) Analysis of accounts payable, accounts receivable and sales.

PAPER 3 : DIRECT TAX LAWS**UNIT-I**

Basic concepts, Agricultural income and its Assessment, Basis of charge, Exempted income.

Heads of Income : Income from salaries, house property, Business and profession, Capital gains, Other sources, Set off of losses, Set off and carry forward of losses, Aggregation of income, Deductions to be made in computing the total income, Rebate and relief.

UNIT-II

Assessment of individuals, HUF, association of person and firm.

Income tax authorities, procedure of assessment, (practical aspect of filing of return to be stressed), Penalties, collection of tax.

Wealth Tax Act.

Practical Work :

1. Preparation of form 16, 24 A.
2. Depositing TDS.
3. Filing of Return of Individual, HUF, firm.
4. PAN form and procedure

PAPER 4 : INDIAN ECONOMY**UNIT-I**

Indian Economy : Nature of Indian Economy, The need for Economic Development, Causes of under development, Determinants of development. National Income of India –Estimates, inter-regional variations of national income.

Human Resources : Demographic Features of Indian Population, Size and growth of population and economic development. Problem of over population. Population policy.

Agriculture : Features, Agricultural Productivity and income, Irrigation, Rural indebtedness; Agricultural marketing and prices; Agricultural finance and Agricultural policy, Emerging trends in Agriculture in the light of Economic liberalisation.

UNIT-II

Industries : Growth and problems of major industries–Iron and Steel, Cotton Textiles, Cement, Information Technology and Petroleum. Industrial Policy of the Govt. of India. Small Scale industries—Problems and policy.

Transport : An elementary exposure, growth and problems of Indian Railway, Road transport, Air and water transport.

Foreign Trade : Contemporary Problems of India's International Trade, Composition and direction of foreign trade, Balance of payment position.

Indian Public Finance : Indian Financial System, Taxation structure, Mobilization of resources for development, Taxation and fiscal policy.

Economic Planning : Importance of Planning for Economic Development. Salient features of India's Five Year Plans, Priorities, Targets, Achievements and failures, Factors affecting successful implementation of plans.

Practical Work :

Structure and Composition of Economic Survey of India, SWOT analysis of any industry, Case study of Delhi Metro, Sources of Data available on Internet.

PAPER 5 : ENTREPRENEURSHIP AND SMALL BUSINESS**UNIT-I**

Concept of Entrepreneurship : The Entrepreneur : Definition, nature, and characteristics of entrepreneurship : Emergence of entrepreneurial class including women entrepreneurs : Theories of entrepreneurship : Socio-economic environment and the entrepreneur.

Characteristics of Entrepreneur Leadership, Risk taking, Decision making and business planning.

Innovation and Entrepreneurship, entrepreneurial behaviour and motivation.

Entrepreneurial Development Programmes—Their relevance and achievements; Role of government in organizing such programmes, Critical Evaluation.

UNIT-II

Small Business as a Seed Bed of Entrepreneurship : Concept of business venture. The start-up process : Concept, Plan, Implementation, Initial Strategic Planning, Product and Marketing Scope, Legal and Tax consideration, Risk analysis and financial considerations. Profit Planning in Small Enterprise : Growth Strategies and diversification.

Finance Management in current operations and expansion of capital.

Role of Small Business in the national economy, National Policies for small business development, Governmental and Non-Governmental assistance.

Contribution of Commercial Banks in promoting and servicing small business. Small business and modern technology.

Governmental Policies and formalities in setting up a unit. Basic requirements regarding registration, Excise, Sales Tax, Factory Act, SSI exemptions.

Practical Work :

Process of establishment of any firm, Project report for loans to bank, Form for registration under Sales Tax.

Any one of the following papers :

PAPER 6 (i) : COMPUTER APPLICATION IN BUSINESS

UNIT-I

Introduction to Personal Computer : PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage device other peripherals used with PC, factors influencing PC performance, PC as a virtual office.

Introduction to Operating Systems : Definition, concept of OS (as Resource Manager, Processor Manager and Information Manager), Introduction to windows (Overview of working of windows, using mouse and manipulation of icons. Menus and opening different applications simultaneously), Basic commands of windows; installing windows and windows based packages.

Word Processing : Introduction and working with MS-Word in MS-Office, Work basic commands, Formatting-text, documents, sorting and tables, working with graphics, introduction to mail merge.

Spreadsheets : Working with EXCEL-formatting, function, chart features; working with graphics in Excel, using worksheets as database in accounting, marketing, finance and personnel areas.

Presentation with Power Point : Power Point basics, exacting presentations the easy; working with graphics in power point, show-time, sound effects and animation effect.

UNIT-II

Windows Based Packages

A detailed study of MS-Office—2000 elements.

- (A) MS-Publishers
- (B) MS-Outlook
- (C) MS-Office Tools
- (D) MS-Access

Introduction to Accounting Packages : Preparation of vouchers, invoice and salary statements, maintenance of inventory records, maintenance of accounting books and final accounts, financial reports generation, practical knowledge on wings accounting and wings trade (software) Tally etc.

Practical Work :

Practical application of all above written packages.

PAPER 6 (ii) : OPERATIONS RESEARCH**UNIT-I**

Operations Research—Meaning, Significance and Scope.

Introduction to Linear Programming, Formulation of Linear Programming—Problem, Graphical Method, Simplex Method.

Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primal into its Dual, Transportation problem, Assignment problem.

UNIT-II

Inventory – Types, Nature and Classification, Economic Lot Size Models, Quality Discounts, Basic Concept of Network Models, Preparation of the Network Diagrams, Project Duration and Critical Path, probability Statements of Project Durations.

Games Theory : Two persons zero sum games, Pure Strategies, Mixed Strategies, Dominance, Introduction to frequency problems, Classification of Sequencing Problems, Processing in Job through Two Machines.

Practical Work :

One project report in following areas : Packages in LPP, PERT-CPM in any industry, Inventory application in any company.

PAPER 6 (iii) : ORGANISATIONAL BEHAVIOUR**UNIT-I**

Organisations : Meaning, Definitions, Concept and Evolution of Organisations, Typology of Organisations, Main theories of organisations, Goal formulation & Types of Goals, Individual goals & organizational goals, organizational structure, Elements of organizational process—Departmentation delegation, decentralization.

Organisation Behaviour : Meaning, characteristics, approaches to study of OB, Process of behaviour and morals of OB.

Individual Behaviour : Introduction, factors affecting behaviour, models of man.

Personality Development : Perception, attitudes and values, learning behaviour and modifications, Morale, Motivational Techniques, Communication, Leadership.

UNIT-II

Groups : Group dynamics, Group cohesiveness, Group development.

Interpersonal behaviour (Transactional analysis) Power and Politics.

Management of Conflicts : Introduction, definition, types of conflict situations, causes of conflict, stages of conflict, conflict management.

Stress Management : Meaning, definition, and sources of stress, coping with stress.

Organizational Change : Process of change, managing planned change, resistance to changer, approaches to Managing, Organisational Change, Implication for performance.

Organizational Effectiveness : Meaning, features & need for organisation development, values in OD, Steps in OD process, Techniques of OD.

Organisation Development : Meaning, features & types of organisation culture, functions and dysfunctions, How to keep culture alive, changing organisation culture.

Organization Climate—Meaning, features, factors affecting climate, developing a sound organisation climate.

Practical Work :

Case studies in the areas of Individual Behaviour, Personality Development, Organisation Climate, Organisation Development, Organisational Effectiveness, Organisational Change.

PAPER 6 (iv) : INVESTMENT MANAGEMENT

UNIT-I

Concept, objective and importance of investment management, Types of investment and investors, factors influencing investment, Saving and investment, Identification of investment opportunities.

Investments in securities, Mutual funds, Real Estate and other assets, Investments under schemes floated by Government, Banks, Insurance, Post Office, Companies etc., Sources of funds for investments.

UNIT-II

Investment returns and risks, Analysis and selection of investment portfolios, Role of stock exchanges and other institutions in building investment climate. Sources and importance of investment information, investor protection under SEBI.

Tax planning and Management of saving and investments, Tax implications under direct tax laws, Capital Gain Tax, Tax reliefs and exemptions on various schemes of investments.

Practical Work :

Practical work in area of fundamental and technical analysis.

INTRODUCTION TO COMPUTER SCIENCE (Additional Optional Subject)

Note : The students with no background of Computer knowledge will opt for Module I while those familiar with the use of Computer systems at the operating system level and application level, may opt either Module II or Module III.

SYLLABUS AND COURSES OF READING

Module I : FUNDAMENTALS OF INFORMATION TECHNOLOGY

Max. Marks	: 100
Theory	: 75
Practical	: 25

Course Duration : 60 hours (for both Theory and Practical)

Pre-requisite : None

Objectives of Module : The objective of the module is to familiarize the students with developments in Information Technology and use of computer systems at operating systems level and application level.

1. Basics of Computers and Number Systems :

Block diagram of a computer, booting process, introduction to the concepts – bit, byte, word, hardware, operating system, system and application software, machine, assembly and high level languages, compilers, assemblers, loaders and linkers.

ASCII and EBCDIC codes, Binary, Octal, Decimal and Hexadecimal number systems and their conversion, integer and floating point representation, error detection techniques.

(4 hours)

2. Operating Systems—DOS, Windows and Unix :

Features of DOS, Windows and Unix operating systems and their comparison.

Internal and External Commands of DOS, File and directory management commands such as DIR, COPY, TYPE, DEL, DELTREE, UNDELETE, CHKDSK, FORMAT, XCOPY, SCANDISK; creating batch files using REM, ECHO, PAUSE, IF, GOTO; AUTOEXEC. BAT. And CONFIG.SYS files.

Concepts of window, menu, icon, opening, closing and resizing windows, creating folder, Using Start, control panel, recycle bin and online help, using windows explorer to manage files and directories.

Overview of UNIX structure, general purpose UNIX commands such as date, echo, cal, bc, pwd, passwd; file and directory commands such as Ls, mkdir, cp, mv, rm, process management commands such as ps, kill, nohup; communication commands such as news, mesg, wall; working with editor introduction to shell programming.

(10 hours)

3. **Input, Output and Memory :**

Various input devices such as keyboard, mouse, joystick; output devices such as monitor (CGA, EGA, VGA, and SVGA), different types of printers and plotters.

Primary and Secondary memory : RAM, ROM, PROM, EPROM, Cache, extended and expanded memory.

Removable and non-removable secondary memory : tapes, disks, CDROM, DVD, comparison of these devices based on technology and speed.

Organisation of data on disk : Tracks, sectors, cylinders, heads, access time, seek time and latency time.

Typical configuration of a Pentium Computer.

(6 hours)

4. **Computers and Communication :**

Single-user, multi-user and client-server systems, distributed and parallel processing systems; Hardware & Software components of computer networks, Network topologies for LAN & WAN, various Internet services and their use.

(10 hours)

5. **Installation and using Application Software and Data Management Tools :**

Installing and understanding the features and applications of the following software : MS-Word, MS- Excel, MS-Power-Point; Virus detection, prevention and anti-virus packages.

(30 hours)

References :

1. S. K. Basandra : Computers Today's, Galgotia Publications.
2. Sanders : Computers Today's.
3. P.K. Sinha : Computer Fundamentals.
4. V. Rajaraman. : Fundamentals of Computers.
5. R.K. Taxali : PC Software Made Simple, Tata McGraw Hill.

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| 6. | Peter Dysen | : | Understanding PC Tools. |
| 7. | Peter Dysen | : | Understanding Norton Utilities. |
| 8. | Ron Mansfield | : | MS Office, BPB Publications. |
| 9. | Curtin | : | Information Technology. |
| 10. | E. Balaguruswamy and B. Sushil | : | Computer Science Theory and Applications |
| 11. | Ron Mansfield | : | Compact Guide to Windows, Word and Excel, BPB Publishers. |

Module II : COMPUTER PROGRAMMING through C&C++

Course Duration : 60 hours (for both Theory and Practical)

Pre-requisite : Computer Fundamentals

Objectives of the Module : The objective of the module is to familiarize the students with steps in problem solving on computers and create skill in programming using C & C++. The students should be able to independently develop computer based projects.

1. Problem Solving :

Problem Identification, Analysis, Flow charts, Decision Tables, Pseudo code and algorithms, Program Coding, Program Testing and Execution.

(10 hours)

2. Computer Programming Language (C Language) :

Introduction to Structured Programming : Concept of variable and constants, structure of a C program, various operators, expressions and their evaluation using rules of hierarchy. Assignment Statements, Control Structures : Sequencing, alteration and iteration; arrays, Manipulating vectors and matrices, pointers, String, Function, Structures, User defined functions, Input/Output files, Pre-Processors, Macro.

(20 hours)

3. Object Oriented Programming Language (C++ Language) :

Introduction to Object Oriented Programming—Objects, Classes, Data abstraction, Data encapsulation, Inheritance (Single, Multiple, Hierarchical, Multilevel, Hybrid) Polymorphism, Dynamic binding, Message Passing. Tokens, expressions, data types, variables, operators, control statements. Arrays, constructor & destructors, classes, objects, functions & methods. File handling, exception handling and templates.

(20 hours)

4. Program Design and Development :

Development of a project using C/C++ and their discussion.

Program Debugging.

(10 hours)

References :

1. Yashavant Kanetkar : Let us C, BPB Publications.
2. Goldfried, B. : Theory and Problem of Programming in C, Schaum Series.
3. P.K. Sinha : Computer Fundamentals, BPB Publications.
4. E. Balaguruswamy : Object Oriented Programming with C++, Tata McGraw.
5. Robert Laffer : Object Oriented Programming in C++, Galgotia Pub.
6. V. Ravichandran : Programming with C++, Tata McGraw Hill.

Module III : RELATIONAL DATA BASE MANAGEMENT SYSTEM

Course Duration : 60 hours (for both Theory and Practical)

Pre-requisite : Computer Fundamentals and Problem Solving.

Objectives of the Module : The objective of the module is to create skills in development of information system using RDBMS. The students should be able to independently develop computer based projects.

1. Data Base Concept :

Data Base Vs file oriented approach, Basic DBMS terminology, Data Independence, General Architecture of a Data Base Management Software, Components of DBMS, Advantages and Disadvantages of DBMS.

(5 hours)

2. Data Base Design :

Introduction to Data Models, Entity Relationship Model, Entities, Attributes, E-R Diagrams, Conceptual Design of a relational data base model, Comparison of Network, Hierarchical and Relational Model, Designing data base for commercial application like inventory control, financial management and personal management, storage organization for Relations, Normalisation.

(10 hours)

3. **Fox Pro :**

Introduction to Fox-Pro, Fox-Pro under Windows, Harnessing Fox-Pro, Starting Fox-Pro, Data Types, Creating Databases, Adding records, Viewing database, Positioning databases, Saving databases. Editing–Browse Deleting–records. Modifying database structure, opening and closing database files, Invoking and Quitting Fox-Pro. Sorting and Indexing. Types of Index, Indexing Commands (Set Index, Set Order, Re-Index, Close Index), Sorting Vs. Indexing. Querying, Query with Menu-goto, locate, continue, seek, Query with commands – locate, find, seek, find Vs. Seek. Locate and Continue, Set filter commands, view files, queries and reports. Creating query with RQBE—use of AND, OR condition, use data range, Adding sort order to query result, selecting fields for query result, changing output of query, saving query, executing saved query, modifying existing query.

Introduction to report generation—report dialog box, creating selective reports, Advanced reports, report generation commands, generating custom columnar report, report using RQBE window. Using functions—if, page no, date, time, month, day, year. Adding pictures, creating and printing, Mailing labels, modifying labels.

Fox-Pro Programming, creating command files, memory variables, operations—mathematical, relational, logical, string. Functions—eof, bof, date and time, upper, lower, ctod and dtoc, dtos, space, trim, Itrim, Strim. Commands-set talk, skip, return, accept and input, count, sum, average, @, ?, ??, Text.

More on Fox-Pro Programming (Loop construct), Scan and Endscan. Do., while, If, Else, Endif, nested if, case, exit, cancel, wait, zap, use macro, memo field handling, window light bar menu, program code for data entry, deleting reports, generating reports, sending reports to printer.

(15 hours)

4. **Oracle :**

Introduction to SQL : Oracle Data types, Starting SQL *Plus, Querying database tables, Conditional, retrieval of rows, Working with Null Values, Matching a pattern from a table, Ordering the Result of a Query, Aggregate Functions, Grouping the Result of a Query, ROLLUP Operation : Getting Sub Totals, CUBE Operation : Getting Cross Tabs, Command Summary of SQL *Plus Editor.

Querying Multiple Tables : Collating Information : Equi Joins, Cartesian Joins, Outer Joins; Self Joins; SET Operators : Union, Intersect, Minus; Nested Queries.

Functions : Functions, Column Functions : Arithmetic Functions, Character Functions, Date Functions, General Functions; Group Functions.

Data Manipulation and Control : Data Definition Language (DDL), Creating Tables, Creating a Table with data from another table, Inserting Values into a Table, Updating Column (s) of a table, deleting Row(s) From a Table, Dropping a Column, Introduction to VIEWS; Manipulating the Base Table (s)*, through VIEWS, Rules of DML Statements on Join Views, Dropping a VIEW, Inline Views, Materialized Views. Database Security and Privileges, GRANT Command, REVOKE Command, Application Privileges Management, Enhancing Performance, Sequences, Maintaining Database Objects, COMMIT and ROLLBACK

PL/SQL : Introduction to PL/SQL, The Advantage of PL/SQL, PL/SQL Block Structure, PL/SQL Architecture, Fundamentals of PL/SQL Data Types, Variables and Constants, Scope and Visibility of a Variable, Assignments and Expressions, Operator Precedence, Referencing Non-PL/SQL Variables, Built-in-Functions, Conditional and Iterative Control, SQL within PL/SQL, Writing PL/SQL Code, Composite Data types. Cursor Management in PL/SQL, Cursor Manipulation, Implicit Cursor Attributes, Exception Handling in PL/SQL; Predefined Exceptions, User Defined Exceptions. Subprograms in PL/SQL, Advantages of Subprograms, Procedure, Functions, Actual versus Formal Parameters, Argument Modes, Stored Packages, Advantages of Packages, Dropping a Procedure, Dropping a Function, Dropping a Package, Using Stored Function in SQL Statements, Database Trigger, Types of Triggers, Dropping Triggers, Storage for Triggers.

(30 hours)

References :

1. Desai, B.C. : An Introduction to Database Systems, Galgotia Pub., 1993.
2. Date, C.J. : Database Systems, Vols. I & II, Narosa Pub.
3. Naveen Parkash : Introduction to Database Management, TMH, 1993.
4. Henry F. Konth Abraham : Database System Concepts, McGraw Hill Inc., 1997.
5. Vijay Mukhi : Mastering Oracle 6.0, BPB Publication, 1992.
6. R. K. Taxali : FoxPro 2.5 Made Simple for DOS & Windows, BPB Publications, 1996.
7. Griver : FoxPro 2.6 Code Book, BPB Publication, 1994.
8. Antanowich : FoxPro 2.5/2.6, Galgotia, 1996.
9. Siegal : Mastering FoxPro 2.5, BPB Publication, 1994.
10. Dan Gookin : FoxPro 2.6 for Munnies, Pustak Mahal.
11. Jamen T. Perry, Joseph G. Lateer : Understanding ORACLE, BPB Publications.
12. Vijay Mukhi : Mastering Oracle 6.2, BPB Publications, 1992.

**SYLLABI AND COURSES OF READING FOR B. COM. HONOURS
EXAMINATIONS, 2013**

OPTION-I : BUSINESS ECONOMICS

PAPER-I : INDUSTRIAL AND TRANSPORT ECONOMICS

UNIT-I

Patterns, processes, speed and implications of industrialization. Factors inhibiting industrialization, measures conducive to industrialization.

Size and efficiency of an industrial unit. Factors determining optimum size of industrial units.

Theories of industrial location—Weber's deductive theory. Sargent Florence's inductive analysis. Factors affecting industrial location. Industrial productivity.

UNIT-II

Functions and significance of transport. A study of capital cost and demand characteristics and economics of scales in railways, road transport, air transport and shipping.

Principles of rates and fares determination in railways, road transport, air transport and shipping.

Transport Planning : Policy and Coordination.

Practical Work :

To study the applied aspects of Industrial and Transport Economics.

PAPER-II : INTERNATIONAL TRADE AND FOREIGN EXCHANGE

International Trade

UNIT-I

Classical theory of International Trade, opportunity cost theory, Hecksher-Ohlin theorem. Price-equalisation theorem. Gains from International Trade. Economic development and international trade. Foreign trade multiplier, Terms of Trade, Balance of payments.

Tariff and non-tariff barriers to international trade. Regional economic groupings. General Agreement of Tariff and Trade : UNCTAD. International Monetary Fund.

*Foreign Exchange***UNIT-II**

Theories of Foreign Exchange rate determination. Direct and indirect exchange rate, quotations, spot rate vs. forward rates. Calculation of exchange rate for sterling and other foreign currencies.

Fixed and floating exchange rates. Exchange control. Foreign exchange regulations in India. Exchange control procedures in relations to imports and exports in India.

Practical Work :

To study the applied aspects of International Trade & Foreign Exchange.

OPTION-II : BUSINESS FINANCE AND ACCOUNTING**PAPER-I : FINANCIAL MANAGEMENT****UNIT-I**

Financial Management—Meaning, Scope and Objects of Financial Management—Profit Maximisation—Wealth Maximisation. Financial Decisions—Investment Decisions, Financing Decisions and Dividend Decisions, Financial Management Process, Concepts and Techniques of Time Value of Money—Compounding techniques, Discounting techniques, annuities.

Valuation Concepts and Models –Valuation of Bonds, Preferred and Common Stock Valuations. Dividend valuations and Earning Capitalisations Models. Leverage Analysis – Financial Leverage, Operating Leverage and Composite Leverage.

UNIT-II

Working Capital Management – Management of cash receivables and inventories. Management of Income—Profit Reserves and Surplus; Depreciations Policy; Self Financing.

Financial considerations underlying the choice of form of organizations, Amalgamations and Merger of Firms, Lease Financing – Meaning, Importance, Limitations, Choice between Buying and Leasing; Present Value Method and Internal Rate of Return Method. Special Financial Problems relating to Financing of Small Industries and Public Sector Undertakings.

Practical Work :

- (a) Comparison of capital structure of various companies
- (b) Evaluation of working capital of anyone existing company.
- (c) Financial problems faced by Small Industries and Public Sector Enterprises.

PAPER-II : ACCOUNTING THEORY AND CORPORATION FINANCE**UNIT-I**

Evolution of Accounting, Structure of Accounting, Theory Postulates, Principles and Different Theories of Accounting, Accounting Standards (with special reference to India, USA and UK). Corporate Planning and Promotion : Promotion in India; Corporation growth in India; Corporate Planning and Strategies, Modern Trends in Form of Published Accounts; Disclosures in Financial Reporting.

UNIT-II

Marketing of Securities, Classification of Security Buyers; Methods of Marketing Securities, Underwriting of New Market in India, Security Pattern in India. Project Appraisal Accounting for Risk and Uncertainty in Capital Investment Decisions. Introduction to Contemporary Issues in Accounting; Cash Flow Accounting, Human Resources Accounting, Social Accounting, Accounting for Lease and Hire Purchase.

Practical Work :

- (a) To study disclosure in financial reporting in Corporate Sector.
- (b) Practical application of HRA.
- (c) Project Evaluation.

Note : Non programmable calculator is allowed.

OPTION-III : MARKETING MANAGEMENT**PAPER-I : MARKETING MANAGEMENT****UNIT-I**

Introduction : Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; strategic marketing planning—an overview. Evolution of marketing concept, Role of Marketing in developing economy.

Market Analysis and Selection : Marketing Environment – Micro and Macro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumer versus Organizational Buyers; Consumer decision-making process.

Product Decisions : Concept of a product, Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life-cycle—strategic implications; New product development and consumer adoption process.

UNIT-II

Pricing Decisions : Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

Distribution Channels and Physical Distribution Decisions : Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.

Promotion Decisions : Communication process; Promotion mix—advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques.

Marketing Research : Meaning and scope of marketing research; Marketing research process.

Marketing Organisation and Control : Organising and controlling marketing operations.

Practical Work :

Project work on Market Research and Studying distribution channel of various products

PAPER-II : ADVERTISEMENT & SALES PROMOTION

UNIT-I

Advertising : Meaning, Role of Advertising, Importance, Types of advertising, Setting of advertisement objectives, Advertisement budget, Advertising regulations, Advertising Strategy, Copy writing, Media Selection. Measuring, Advertising effectiveness.

Cost of advertising Vs. Cost of personal selling, AIDA model of selling, types of selling situations, types of selling persons, Process of effective selling, Selling as careers.

UNIT-II

Consumer Buying Behaviour : Buying motives, Influences on buying decisions, Application of Consumer research.

Rural Marketing : Potential in Rural Areas, New methods and innovations in rural marketing.

International Marketing : Introduction, Need-Foreign Market selection, Product adaptation, International Marketing, Pricing and Promotion strategy, Impact of New Economic policy on international marketing.

Consumerism in India and Consumer Laws : Essential of MRPT Act and CPA (Consumer Protection Act), Critical appraisal of Functioning & Consumer Laws.

Practical Work :

- (a) Framing of Advertisement.
- (b) How to select Advertisement Media.
- (c) Knowledge of Consumer Protection Act.

OPTION-IV : ELECTRONIC COMMERCE (E-COMMERCE)

PAPER-I : FUNDAMENTALS OF E-COMMERCE

UNIT-I

Electronic Commerce Framework—History, Basics and Tools of e-Commerce, Comparison of Web-based Business with land-based business; Growth of e-Commerce—Present and potential.

Electronic Commerce Environment, Electronic Data Interchange, Digital Signatures, Cryptography, Interoperability and intercompatibility.

UNIT-II

Consumer and Business Electronic Commerce—Consumer and Business Oriented Applications; Prospects and Concerns of Business-to-Consumer and Business-to-Business Transactions; Retailing Vs. E-Mailing.

Electronic Payment Systems—Introduction and Types; Consumer Protection, Privacy and Security, Inhibitors of e-Commerce.

Practical Work :

Basics of commercial web site designing. Evaluation of web sites.

PAPER-II : BUSINESS APPLICATIONS OF E-COMMERCE**UNIT-I**

The legal and policy environment of e-Commerce, Anatomy of e-Commerce Applications; Consumer and Organisational applications.

Internet Marketing—Traditional marketing Vs. Internet marketing, Impact of Internet marketing on pricing, distribution, advertising and branding.

UNIT-II

Changing Structure of Organizations—Traditional Vs. Virtual, The impact of e-Commerce of various business sectors such as Entertainment, Education, Health Services, Publishing and Financial Services.

Socio-Economic Impacts of e-Commerce; Recent Trends and Opportunities in e-Commerce.

Practical Work :**INDIVIDUAL PROJECT WORK :**

Practical Project work should relate to any aspect of e-Commerce including, Web Site Evaluation. For site evaluation, each student will be asked to visit web sites from specific industries, Parameters for site evaluation may include factors like Ease of use, Aesthetic effects, and Information about the Company and the product, arrangements for Negotiation, Ordering, e-payments and after sale service etc.

Published by : Professor A.K. Bhandari, Registrar, Panjab University, Chandigarh.