FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Hons. in Commerce
(B.Com Hons.)

(Semester: I-II)

(Under Continuous Evaluation System)

Session: 2018-19

The Heritage Institution

KANYA MAHA VIDYALAYA
JALANDHAR
(Autonomous)

B. Com Hons.

Bachelor of Hons. in Commerce

Duration: 3Years

Level: Graduation

Type: Degree

Programme Specific Outcomes

B.Com Hons- Three year Degree programme is structured to provide the students a practical knowledge in disciplines related to commerce with industry exposure. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, commercial & labour law, tax laws, statistics, finance, just to name a few. The degree involves intensive study, culminating with the completion of a research dissertation as the last semester of this course is devoted to the Industrial Training. Students have to do internship from the industry of their choice and are required to submit their research project on that practical training.

A student holding a B.Com Hons. degree is well prepared to sustain as a corporate employee or as an entrepreneur. The student has adequate knowledge of adapting to the changes in the flexible business world, can focus internationally and has an in-depth understanding of the business world's market-relevant aspects. On the other hand, if the student chooses to start his/her own business, he/she can run it successfully and professionally without having to pay to expert accountants or market consultants.

Programme Specific Outcomes

Towards the end of the programme, students will be able to:

PSO1: Develop an ability to effectively communicate both orally and verbally

PSO2: Appreciate importance of working independently and in a team by learning the concept of leadership and motivation.

PSO3: Have exposure of complex commerce problems and find their solution

PSO4: Process information by effective use of IT tools

PSO5: Understand required mathematical, analytical and statistical tools for financial and accounting analysis

PSO6: Develop an understanding of various commerce functions such as finance, accounting, Financial analysis, project evaluation and cost accounting

PSO7: Develop an understanding of different forms of taxes and their implications.

PSO8: Develop self-confidence and awareness of general issues prevailing in the society

PSO9: develop wide range of business, financial and analytical expertise in the field of GST, e-filing of return etc. which is a need of the hour

PSO10: do research on any of the managerial issue related to the different disciplines of commerce.

Scheme of Studies and Examination

B.Com Hons.

Course Code	Course Name	Course Type	Total	Ext. L	Ext. P	CA	Examination time (in Hours)
			Marks				
BCOL-1101	Communicative English	C	50	40	-	10	3
BCOL-1422/ BCOL1031/ BCOL1431	Punjabi (Compulsory)/ Basic punjabi/ *Punjab History & Culture (1450-1716) (Special paper in lieu of Punjabi Compulsory)	C	50	40	-	10	3
BCOL-1093	Financial Accounting	C	100	80	-	20	3
BCOL-1174	Micro Economics	C	100	80	-	20	3
BCOL-1095	Management Principles and Applications	C	100	80	-	20	3
BCOL-1176	Descriptive Statistics for Business	C	100	80	-	20	3
BCOP-1097	Workshop on Life Skills	C	50		40	10	3
AECD-1161	**Drug Abuse: Problem, Management and Prevention (Compulsory)	AECC	50	40	-	10	3
SECF-1492	*Foundation Programme	VBCC	25	25	-	-	2
	Total		**550**				

*Marks of these papers will not be added in total marks and only grades will be provided.

**Marks of these papers will not be added in total marks and only grades will be provided

C-Compulsory
AECC- Ability Enhancement Compulsory Course
VBCC- Value Based Compulsory Course

Scheme of Studies and Examination

B.Com Hons.

Course Code	Course Name	Course Type	Total	Ext. L	Ext. P	CA	Examination time (in Hours)
			Marks				
BCOL-2101	Communicative English	C	50	40	-	10	3
BCOL-2422/ BCOL-2031/ BCOL-2431	Punjabi (Compulsory)/ Basic punjabi/ *Punjab History & Culture (1717-1947) (Special paper in lieu of Punjabi Compulsory)	C	50	40	-	10	3
BCOL-2093	Advanced Financial Accounting	C	100	80	-	20	3
BCOL-2174	Macro Economics	C	100	80	-	20	3
BCOL-2095	Business Laws	C	100	80	-	20	3
BCOL-2176	Inferential Statistics for Business	C	100	80	-	20	3
BCOL-2127	Workshop on MS-Office Package	C	50	-	40	10	3
AECD-2168	**Drug Abuse: Problem, Management and Prevention (Compulsory)	AECC	50	40	-	10	3
SECF-2502	*Moral education programme	VBCC	25	25	-	-	2
Total			**550**				

*Marks of these papers will not be added in total marks and only grades will be provided.

**Marks of these papers will not be added in total marks and only grades will be provided

C-Compulsory
AECC- Ability Enhancement Compulsory Course
VBCC- Value Based Compulsory Course

Session 2018-19
BCOL-1101
Communicative English

Course Outcomes:

After the successful completion of this course, students will be able to-

CO1: acquire skills in reading, writing, comprehension and communication and will be able to use electronic media for business communication.
CO2: enhance their skills in business writings and communications.
CO3: develop and deliver effective presentations.
CO4: develop effective interpersonal communications andskills that maximise team effectiveness.
CO5: learn resume writing and prepare themselves for job interviews.

Session 2018-19
BCOL-1101
Communicative English

Time: 3 Hours   **Max. Marks: 50**
                                                                                              Theory:40
                                                                                              CA: 10

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

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

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

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

Section–B
Letter- writing as prescribed in *The Written Word* by Vandana R. Singh.

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

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

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

Session 2018-19
BCOL-1093
Financial Accounting

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: acquire conceptual knowledge of financial accounting and gain skills required for recording various kinds of business transactions.

CO2: describe the role, functions and limitations of financial accounting.

CO3: explain various accounting concepts and conventions including IFRS (International Financial Reporting Standards).

CO4: prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).

CO5: gain indepth knowledge of preparing Consignment accounts in the books of consignor and consignee.

Session 2018-19
BCOL -1093
Financial Accounting

Time: 3 Hours   **Max. Marks: 100**
Theory:80
CA:20

Instructions for the Paper Setter

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

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

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

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

Section-D

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

Suggested Readings:

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

Note: Latest edition of text books to be used.

Session 2018-19
BCOL-1174
Micro Economics

Course Outcomes:

Upon successful completion of this course, students will be able to:

CO1: understand basic concepts and assumptions of consumption, production and distribution aspect of economic units.

CO2: learn assumptions of basic structure of firms and their price and output determination under different market conditions

Session 2018-19
BCOL-1174
Micro Economics

Time: 3 Hours   **Max. Marks: 100**
                                                                                          Theory: 80
                                                                                          CA: 20

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Section-A

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

Section-B

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

Section-C

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

Section-D

- **Monopolistic Competition**: Meaning and characteristics; Price and output determination undermonopolistic competition in short-run and long-run; Selling costs; Equilibrium of Firm with respect to Selling Cost; Comparison with perfect competition; Excess capacity hypothesis.

- **Oligopoly**: Characteristics; Price and Output Decisions: Kinked Demand Curve; PriceLeadership, Collusive Oligopoly.

- **Managerial Theories**: Profit maximization and Sales Maximization.

Suggested Readings:

1. Dwivedi, D.N., "Essentials of Business Economics", Vikas Publishing.

2. Maheswari&Varshney, "*Managerial Economics"*, S. Chand & Co., New Delhi.

3. Koutsoyiannis A., "*Modern Micro Economics*", 2nd edition, MacMillan House, New Delhi.

4. Dwivedi, D.N., "*Managerial Economics*", 7th Edition, Vikas Publication.

5. Ahuja, H. L., "*Modern Micro Economics*", (2009), Sultan Chand and Co., New Delhi.

Note: Latest edition of text books to be used.

Session 2018-19
BCOL-1095
Management Principles & Applications

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: evaluate the need for management in an organization.

CO2: understand the need for planning across management levels and various types of organizational structures prevailing in the business scenario.

C03: know the various components of Human Resource Planning.

C04: assess different leadership and motivation theories.

Session 2018-19
BCOL-1095
Management Principles & Applications

Time: 3 Hours   **Max. Marks: 100**
                                                                       Theory: 80
                                                                          CA: 20

Instructions for the Paper Setter

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

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

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

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

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

Suggested Readings:

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

Note: Latest edition of text books to be used.

Session 2018-19
BCOL-1176
Descriptive Statistics

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: compute and interpret measures of center and spread of data.

CO2: calculate, interpret and communicate the correlation coefficient.

CO3: demonstrate understanding of basic concepts of probability.

CO4: investigate distributions and understand distribution properties.

Session 2018-19
BCOL-1176
Descriptive Statistics

Time: 3 Hrs   Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter

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

Section-A
Data and Statistics: Types of Data: Cross-Sectional, Time Series Data, Panel Data, Pool Data, Sources of Data, Applications in Economic and Business
Some Basic Statistical Ideas: Description and Inference, Explanation and Causation, The Population and the Sample, Variables and Cases, Types of Variables: Numerical and Categorical Variables, Discrete and Continuous Numerical Variables, Sampling Error and Bias,

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

Single Variable: Frequency Distributions- Ordinary Frequency Distributions, Relative Frequency Distributions, Cumulative Frequency Distributions
Graphs: Bar Charts and Pie Charts, Histograms and Ogives
Relationships: Categorical Explanatory Variables, Frequency Polygrams, Frequency Distributions Graphs. Continuous Explanatory Variables: Frequency Distributions, Relative Frequency and Percent Frequency Distributions, Scatter grams
Data Presentation Errors

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

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

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

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

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

Session 2018-19
BCOP-1097
Workshop on Life Skills

Course Outcomes
After completion of this course, students will be able to:
CO1: Learn those abilities that help promote overall well being and competence to be able toface the realities of life.

CO2: Develop psycho social competencies and interpersonal skills that will help them to make informed decisions, solve problems, think critically and creatively, communicate effectively, build healthy relationships, empathize with others and cope with managing their lives in a healthy and productive manner.

CO3: Adapt and adjust well with the changing demands of the society as young adolescents extend their relationships beyond parents and family and are intensely influenced by their peers and the outside world.

CO4: Get support in dealing with emotional conflicts and personal problems in the college and will learn how to incorporate the same in their daily lives.

CO5: Empower themselves to act responsibly, take initiative and control.

Session 2018-19
BCOP-1097
Workshop on Life Skills

Time: 3 Hrs   **Max. Marks: 50**
                                                                                                      Practical: 40
                                                                                                      CA: 10

Instructions for the Paper Setters:

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

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

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

Session 2018-19
AECD-1161
Drug Abuse: Problem, Management And Prevention

Time: 3 Hrs   **Max. Marks: 50**
                                                                          Theory: 40
                                                                              CA: 10

Instructions for the Paper Setters:

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

Section – A
Meaning of Drug Abuse:

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

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

Section – B
Management of Drug Abuse:

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

Section – C
Prevention of Drug abuse:

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

Section – D
Controlling Drug Abuse:

(i)   Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program

(ii)   Legislation: NDPs act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, Time bound trials.

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

Session 2018-19
BCOL-2101
Communicative English

Course Outcomes:

After the successful completion of this course, students will be able to-

CO1: acquire skills in reading, writing, comprehension and communication and will be able to use electronic media for business communication.
CO2: enhance their skills in business writings and communications.
CO3: develop and deliver effective presentations.
CO4: develop effective interpersonal communications andskills that maximise team effectiveness.
CO5: learn resume writing and prepare themselves for job interviews.

Session 2018-19
BCOM-2101
Communicative English

Time: 3 Hours   **Max. Marks: 50**
                                                                        Theory:40
                                                                        CA: 10

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

Instructions for the Paper Setters:-

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

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

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

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

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

Section C from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth

J. Pakenham, SecondEdition.

SECTION–D
Practical question on Essay writing from *The Written Word* by Vandana R. Singh

Section 4 from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

Session 2018-19
BCOL-2093
Advanced Financial Accounting

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: Apply accounting techniques and methods for the formation, dissolution, partner changes, earnings distribution, and liquidation of partnerships.

CO2: learn about accounting treatment in case of complete and incomplete voyage

CO3: learn about accounting for Hire Purchase Transactions

CO4: prepare Departmental financial accounts and Consolidated finacial accounts

Session 2018-19
BCOL -2093
Advanced Financial Accounting

Time: 3 Hours

Max. Marks: 100
Theory:80
CA:20

Instructions for the Paper Setters:

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

Section-A

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

Section-B

- **Retirement of Partner**: Adjustment regarding goodwill, revaluation of assets & liabilities, undistributed profits, computation of Partners' interest and mode of payment.

- **Death of Partner**- Calculation of deceased Partner"s share of profit till the date of death. Preparation of deceased Partner"s capital account, executor"s account and preparation of balance sheet, Joint Life Policy
- **Dissolution of Partnership**: Meaning and distinction between dissolution of a Firm and dissolution of Partnership, Preparation of Realization Account and Partners' Capital Account Garner V/s Murray rule including Insolvency of firm

Section-C

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

Section-D

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

Suggested Readings:

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., "*Advanced Accountancy*", Vol. I & II, 2008,S

2. Chand & Co, New Delhi

3. Gupta, R. L. &Radheswamy, M., "*Advanced Accountancy*" Vol. I & II, 2009,S Chand & Co, New Delhi

4. Maheshwari, S.N. & Maheshwari, V.L., "Advanced Accountancy" Vol. I & II, 2009,Vikas

5. Publishing House Pvt. Ltd., New Delhi.

6. Sehgal, A. & Sehgal, D., "Advanced Accountancy" Vol. I & II, Taxmann Publication Pvt.Ltd, New Delhi

Note: Latest edition of text books to be used.

Session 2018-19
BCOL-2174
Macro Economics

Course Outcomes:

Upon successful completion of this course, students will be able to:

CO1: learn the Concepts and measurement ofNational Income and methods of measuring National Income.

CO2: learn Concept of demand for and supply of money.

CO3: learn Concept of Inflation and its various types and monetary and fiscal policies to control inflation.

Session 2018-19
BCOL-2174
Macro Economics

Time: 3 Hours   **Max. Marks: 100**
                                                                                          Theory: 80
                                                                                          CA: 20

Instructions for the Paper Setters:

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

Section-A

- **Macroeconomics** – scope and basic concepts.

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

Section-B

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

Section-C

- **Money**: Concept of demand for and supply of money. Quantity theory of money and Keynesian theory of demand for money. Measures of money supply – High powered money
  – Money multiplier.

- **Inflation**: Concept of Inflation – Demand-pull and cost-push theories of inflation – Monetary and fiscal policies to control inflation – Instruments, objectives and limitations.

Section-D

- **Monetary policy**: Role of monetary policy; Instruments of monetary policy, Latest monetary policy of RBI
- **Fiscal policy**: Role of fiscal policy, Instruments of fiscal policy Latest fiscal policy of RBI
- **Balance of payment**: Meaning, its types and Structure, Balance of payment and Balance of trade, Factor responsible for disequilibrium in BOP, Methods to correct BOP

Suggested Readings:

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

Note: Latest edition of text book may be used.

Session 2018-19
BCOL-2095
Business Laws

Course Outcomes:

Upon successful completion of this course, students will be able to:

CO1: understand the various acts in India

CO2: indepth knowledge of contract formation

CO3: understand the different forms of Negotiable Instruments

CO4: learn about how to transfer property and goods etc.

Session 2018-19
BCOL-2095
Business Laws

Time: 3 Hours   Max. Marks: 100
                                                                      Theory: 80
                                                                      CA: 20

Instructions for the Paper Setters:

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

Section-A
The Indian Contract Act, 1872

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

Section-B
The Indian Contract Act, 1872

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

Section-C
Sale of Goods Act 1930:

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

Negotiable Instrument Act 1881:
- Definition of negotiable instruments; Features;
- Promissory note; Bill of exchange, cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing, Dishonour and discharge of negotiable instrument;

Section-D

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

Suggested Readings:

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

Session 2018-19
BCOL-2176
Inferential Statistics for Business

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: compute and interpret measures of population

CO2: calculate, interpret and communicate the hypothesis testing

CO3: demonstrate understanding of basic concepts of sampling distribution

CO4: investigate and understand various tests for survey and research

Session 2018-19
BCOL-2176
Inferential Statistics for Business

Time: 3 Hrs

Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setters:

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

Section-A

Population-Sample, Central Limit Theorem and Confidence Interval

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

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

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

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

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

Inferences for Two Population Proportions

Chi-Square Procedures

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

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

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

Session 2018-19
BCOL-2127
Workshop on Ms-Office Package

Course Outcomes
After completion of this course, students will be able to:
CO1: Learn different computer applications

CO2: Perform graphics and navigation

CO3: Equip themselves with knowledge of page setting ,borders ,shading etc

CO4: Create charts to illustrate spreadsheets; revise and format charts

CO5:Apply formatting options, including conditional formatting

Session 2018-19
BCOP-2127

Workshop on Ms-Office Package

Time: 3 Hrs   **Max. Marks: 50**

Practical: 40

CA: 10

Instructions for the Paper Setters:

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

Microsoft Word:

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

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

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

Session 2018-19
AECD-2168
Drug Abuse: Problem, Management And Prevention

Time: 3 Hrs   **Max. Marks: 50**
                                                                                                              Practical: 40
                                                                                                              CA: 10

Instructions for the Paper Setters:

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

Section – A

Meaning of Drug Abuse:

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

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

Section – B

Management of Drug Abuse:

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

Section – C

Prevention of Drug abuse:

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

Section – D

Controlling Drug Abuse:

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

References:

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