

# FACULTY OF ECONOMICS & BUSINESS

## SYLLABUS

### FOR

**Bachelor of Commerce (B.Com.)  
(Pass & Hons.)  
(Semester: I–VI)**

**Examinations: 2016–17**



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# GURU NANAK DEV UNIVERSITY AMRITSAR

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**Scheme of Examination****SEMESTER-I:**

Course Code	Course Title	Maximum Marks	Number of Lectures (L)	Tutorials (T) per week
BCG-101	English (Compulsory)	50	6	–
BCG-102	Punjabi Compulsory / ਮੁੱਢਲੀ ਪੰਜਾਬੀ (Basic Punjabi)	50	6	–
BCG-103	Financial Accounting	50	6	2
BCG-104	Business Organisation	50	6	–
BCG-105	Business Communication	50	6	–
BCG-106	Business Statistics	50	6	–
BCG-107	Computer Fundamentals	50	4	

		<b>SEMESTER-II:</b>				
Course Code	Course Title	Th.	Pr.	Maximum Marks	Number of Lectures (L)	Tutorials (T) per week
BCG-201	English (Compulsory)			50	6	–
BCG-202	Punjabi Compulsory / ਮੁੱਢਲੀ ਪੰਜਾਬੀ (Basic Punjabi)			50	6	–
BCG-203	Advanced Financial Accounting	40	10	50	6	2
BCG-204	Commercial Laws			50	6	–
BCG-205	Business Economics			50	6	–
BCG-206	Functional Management			50	4	2
BCG-207	Seminar			50	–	–

## Scheme of Examination

**SEMESTER-III:**

Course Code	Course Title	Maximum Marks	Number of Lectures (L)	Tutorials (T) per week
BCG-301	English (Compulsory)	50	6	–
BCG-302	Punjabi Compulsory / ਮੁਢਲੀ ਪੰਜਾਬੀ (Basic Punjabi)	50	6	–
BCG-303	Corporate Accounting	50	6	2
BCG-304	Corporate Laws	50	6	–
BCG-305	Financial Market Operations	50	6	–
BCG-306	International Business	50	6	–
BCG-307	Business Environment	50	6	–
ESL-221	* Environmental Studies-I	50 (Qualifying)	–	–

**SEMESTER-IV:**

Course Code	Course Title	Maximum Marks	Number of Lectures (L)	Tutorials (T) per week
BCG-401	English (Compulsory)	50	6	–
BCG-402	Punjabi Compulsory / ਮੁਢਲੀ ਪੰਜਾਬੀ (ਪੰਜਾਬ ਦਾ ਇਤਿਹਾਸ ਤੇ ਸੱਭਿਆਚਾਰ)	50	6	–
BCG-403	Entrepreneurship & Small Businesses	50	6	–
BCG-404	Industrial Laws	50	6	–
BCG-405	Insurance & Risk Management	50	6	–
BCG-406	Indian Economy	50	6	–
ESL-222	* Environmental Studies-II	50 (Qualifying)	–	–
BCG-407	Seminar	50	3	–

**\*Note: The marks of Environmental Studies will not be added in the total marks.**

## Scheme of Examination

**SEMESTER-V:**

<b>Course Code</b>	<b>Course Title</b>	<b>Maximum Marks</b>	<b>Number of Lectures (L)</b>	<b>Tutorials (T) per week</b>
BCG-501	English (Compulsory)	50	6	–
BCG-502	Punjabi Compulsory / ਮੁੱਢਲੀ ਪੰਜਾਬੀ (ਪੰਜਾਬ ਦਾ ਇਤਿਹਾਸ ਤੇ ਸੱਭਿਆਚਾਰ)	50	6	–
BCG-503	Management Accounting	50	6	–
BCG-504	Indirect Tax Laws	50	6	–
BCG-505	Operations Research	50	6	–
	Specialisation Course 1	50	6	–
	Specialisation Course 2	50	6	–

**SPECIALISATIONS**

Any of the following groups each having two papers in Semester V can be chosen as specialization by the students.

**1. ACCOUNTING & FINANCE**

BCG-511	Contemporary Accounting	50	6	–
BCG-512	Advanced Financial Management	50	6	–

**2. BANKING & INSURANCE**

BCG-521	Banking Services Management	50	6	–
BCG-522	Insurance Services Management	50	6	–

**3. COMPUTER APPLICATIONS & E-BUSINESS**

BCG-531	Computer Based Accounting	50	6	–
BCG-532	E Commerce	50	6	–

## Scheme of Examination

**SEMESTER–VI:**

Course Code	Course Title	Maximum Marks	Number of Lectures (L)	Tutorials (T) per week
BCG–601	English (Compulsory)	50	6	–
BCG–602	Punjabi Compulsory / ਮੁੱਢਲੀ ਪੰਜਾਬੀ (ਪੰਜਾਬ ਦਾ ਇਤਿਹਾਸ ਤੇ ਸੱਭਿਆਚਾਰ)	50	6	–
BCG–603	Auditing	50	6	–
BCG–604	Direct Tax Laws	50	6	–
BCG–605	Corporate Governance	50	6	–
	Specialisation Course 1	50	6	–
	Specialisation Course 2	50	6	–

**SPECIALISATIONS:**

Any of the following groups each having two papers in Semester VI can be chosen as specialization by the students.

**1. ACCOUNTING & FINANCE**

BCG–611	Portfolio Management	50	6	–
BCG–612	Financial Services	50	6	–

**2. BANKING & INSURANCE**

BCG–621	Foreign Exchange Management	50	6	–
BCG–622	Risk Management and Insurance	50	6	–

**3. COMPUTER APPLICATIONS & E–BUSINESS**

BCG–631	Windows and Networking	50	6	–
BCG–632	E Marketing	50	6	–

B.Com (Pass & Hons.) (Semester System)

**B.Com. (Honours) (Semester III – VI)  
(Two Years Course)**

The students will have to select one of the following groups having four papers each, of which Paper-I shall be offered in B.Com. (Hons.) Semester-III, Paper II in B.Com. (Hons.) Semester-IV, Paper III in B.Com. (Hons.), Semester-V & Paper IV in B.Com. (Hons.) Semester-VI.

**Each paper shall carry 50 marks. Total Marks will be 200.**

**Group I: Banking**

Paper I: Banking and Financial System

Paper II: Electronic Banking and Risk Management

Paper III: Accounting for bankers

Paper IV: Bank Marketing

**Group II: Project and production Management**

Paper I: Production Management

Paper II: Quality Management

Paper III: Project Evaluation and Management

Paper IV: Logistics and Supply Chain Management

**Group III: Insurance**

Paper I : Principles and Practices of Life Insurance

Paper II: Principles and Practices of General Insurance

Paper III: Accounting for Insurers

Paper IV: Insurance Marketing

**Group IV: International Business**

Paper I: Management of International Business Operations

Paper II: India's Foreign Trade

Paper III: International Financial Management

Paper IV: International Marketing

**BCG–101: ENGLISH (COMPULSORY)****Time: 3 Hours****Max. Marks: 50****Texts Prescribed:**

1. *Tales of Life* (Guru Nanak Dev University, Amritsar)
2. *Prose for Young Learners* (Guru Nanak Dev University, Amritsar)
3. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP

**Course Contents:**

1. *Tales of Life*: Stories at Sr. No. 1,2,3,5 and 6
2. *Prose for Young Learners*: Essays at Sr. No. 1,2,3,5, and 6
3. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP: Units 1–48

**Instructions for the Paper–Setter and Distribution of Marks:**

**The paper setters should avoid questions of theoretical nature on English Grammar.**

**The question paper will consist of three sections and distributions of marks will be as under:**

**Section–A: 16 Marks****Section–B: 20 Marks****Section–C: 14 Marks****SECTION–A**

- I. TWENTY (20) questions on the usage of grammar related to units 1–48 of *English Grammar in Use* will be set for the students to attempt any SIXTEEN (16) of these questions.  
(1x16=16 Marks)

**SECTION–B**

2. EIGHT (8) questions (**four** from each literary text) on theme, characterization, tone and style etc. will be set for the students to attempt any FIVE questions, choosing at least TWO from each prescribed text. The answer to each question should not exceed 15–20 sentences.  
(3x5=15 Marks)
3. A question requiring the students to write the meaning and usage of five vocabulary items, at least two from each literary text, will be set.  
(1x5=5 Marks)

**SECTION–C**

4. TWO questions, one from each literary text, will be set for the students to answer any ONE.  
(1x7=7 Marks)
5. A question requiring the students to write a paragraph on one of the two given topics will be set.  
(1x7=7 Marks)

**BCG-102: ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ : 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ : 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

1. ਦੋ ਰੰਗ (ਕਵਿਤਾ ਭਾਗ) (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ ਅਤੇ ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਪੰਜਾਬ ਦੇ ਮਹਾਨ ਕਲਾਕਾਰ (ਬਲਵੰਤ ਗਾਰਗੀ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
ਲੇਖ : ਕੇ.ਐਲ.ਸਹਿਗਲ, ਬੜੇ ਗੁਲਾਮ ਅਲੀ ਖਾਂ, ਸੋਭਾ ਸਿੰਘ, ਪ੍ਰਿਥਵੀਰਾਜ ਕਪੂਰ, ਭਾਈ ਸਮੁੰਦ ਸਿੰਘ।
3. ਪੈਰੂਾ ਰਚਨਾ
4. ਪੈਰੂਾ ਪੜ੍ਹ ਕੇ ਪੁਸ਼ਨਾਂ ਦੇ ਉੱਤਰ।
5. (ੳ) ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਂਤ : ਉਚਾਰਨ ਅੰਗ, ਉਚਾਰਨ ਸਥਾਨ ਤੇ ਵਿਧੀਆਂ, ਸਵਰ, ਵਿਅੰਜਨ, ਸੁਰ।  
(ਅ) ਭਾਸ਼ਾ ਵੰਨਗੀਆਂ : ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪ-ਭਾਸ਼ਾ ਦਾ ਅੰਤਰ, ਪੰਜਾਬੀ ਉਪਭਾਸ਼ਾਵਾਂ ਦੇ ਪਛਾਣ-ਚਿੰਨ੍ਹ।
6. ਮਾਤ ਭਾਸ਼ਾ ਦਾ ਅਧਿਆਪਨ  
(ੳ) ਪਹਿਲੀ ਭਾਸ਼ਾ ਦੇ ਤੌਰ ਉੱਤੇ  
(ਅ) ਦੂਜੀ ਭਾਸ਼ਾ ਦੇ ਤੌਰ ਉੱਤੇ

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

- |  |            |
|--|------------|
| 1. ਕਿਸੇ ਕਵਿਤਾ ਦਾ ਸਾਰ ਜਾਂ ਉਸਦਾ ਵਿਸ਼ਾ ਵਸਤੂ (ਦੋ ਵਿੱਚੋਂ ਇਕ)  | 10 ਅੰਕ     |
| 2. ਰੇਖਾ ਚਿਤਰ : ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਸ਼ਖਸੀਅਤ ਦੇ ਗੁਣ   | 10 ਅੰਕ     |
| 3. ਪੈਰੂਾ ਰਚਨਾ : ਤਿੰਨ ਵਿਸ਼ਿਆਂ ਵਿੱਚੋਂ ਕਿਸੇ ਇਕ ਉੱਤੇ ਪੈਰੂਾ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇ ।   | 05 ਅੰਕ     |
| 4. ਪੈਰੂਾ ਦੇ ਕੇ ਉਸ ਬਾਰੇ ਪੰਜ ਪੁਸ਼ਨਾਂ ਦੇ ਉੱਤਰ   | 05 ਅੰਕ     |
| 5. ਨੰਬਰ 5 ਉੱਤੇ ਦਿੱਤੀ ਵਿਆਕਰਣ ਦੇ ਆਧਾਰ 'ਤੇ ਵਰਣਨਾਤਮਕ ਪੁਸ਼ਨ   | 10 ਅੰਕ     |
| 6. ਨੰਬਰ 6 ਵਿੱਚ ਮਾਤ ਭਾਸ਼ਾ ਦੇ ਪਹਿਲੀ ਭਾਸ਼ਾ ਅਤੇ ਦੂਜੀ ਭਾਸ਼ਾ ਵਜੋਂ ਅਧਿਆਪਨ, ਮਹੱਤਵ ਅਤੇ ਸਮੱਸਿਆਵਾਂ ਬਾਰੇ ਚਾਰ ਪੁਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਵਿੱਚੋਂ ਵਿਦਿਆਰਥੀ ਨੇ ਦੋ ਦਾ ਉੱਤਰ ਦੇਣਾ ਹੋਵੇਗਾ। | 5×2=10 ਅੰਕ |



**BCG–102: ਮੁੱਢਲੀ ਪੰਜਾਬੀ**  
(In lieu of Compulsory Punjabi)

ਸਮਾਂ : 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ: 50

**ਪਾਠ-ਕ੍ਰਮ**

1. ਪੈਂਤੀ ਅੱਖਰੀ; ਪੈਰ ਬਿੰਦੀ ਵਾਲੇ ਵਰਣ ਅਤੇ ਪੈਰ ਵਿਚ ਪੈਣ ਵਾਲੇ ਵਰਣ, ਲਗਾਂ ਮਾਤਰਾਂ
2. ਲਗਾਖਰ (ਬਿੰਦੀ, ਟਿੱਪੀ, ਅੱਧਕ)
3. (ੳ) ਵਿਸ਼ਰਾਮ ਚਿੰਨ੍ਹਾਂ ਦੀ ਵਰਤੋਂ,  
(ਅ) ਨਾਂਵ, ਪੜਨਾਂਵ, ਕਿਰਿਆ, ਵਿਸ਼ੇਸ਼ਣ, ਲਿੰਗ ਅਤੇ ਵਚਨ

**ਅੰਕ ਵੰਡ ਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ**

1. ਪੈਂਤੀ ਅੱਖਰੀ ਦੀ ਬਣਤਰ ਅਤੇ ਤਰਤੀਬ ਨਾਲ ਸੰਬੰਧਿਤ ਪ੍ਰਸ਼ਨ। 10 ਅੰਕ  
(ਦੋ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚੋਂ ਇੱਕ ਕਰਨਾ ਹੋਵੇਗਾ)  
ਕਵਰਗ, ਚਵਰਗ, ਤਵਰਗ, ਟਵਰਗ ਆਦਿ ਸੰਬੰਧੀ ਪ੍ਰਸ਼ਨ ਪੁੱਛਿਆ ਜਾ ਸਕਦਾ ਹੈ। ਪੈਰ ਵਿਚ ਪੈਣ ਵਾਲੇ ਵਰਣ ਅਤੇ ਲਗਾਂ ਮਾਤਰਾਂ ਦੀ ਵਰਤੋਂ ਨਾਲ ਸੰਬੰਧਿਤ ਪ੍ਰਸ਼ਨ (ਦੋ ਵਿਚੋਂ ਇੱਕ ਕਰਨਾ ਹੋਵੇਗਾ) 10 ਅੰਕ
2. ਬਿੰਦੀ, ਟਿੱਪੀ ਅਤੇ ਅੱਧਕ ਦੀ ਵਰਤੋਂ ਸੰਬੰਧੀ ਪ੍ਰਸ਼ਨ 10 ਅੰਕ
3. (ੳ) ਵਿਸ਼ਰਾਮ ਚਿੰਨ੍ਹਾਂ ਦੀ ਵਰਤੋਂ ਸੰਬੰਧੀ ਪ੍ਰਸ਼ਨ 10 ਅੰਕ  
(ਅ) ਨਾਂਵ ਪੜਨਾਂਵ, ਕਿਰਿਆ, ਵਿਸ਼ੇਸ਼ਣ ਅਤੇ ਲਿੰਗ ਵਚਨ ਸੰਬੰਧੀ ਮੁੱਢਲੀ ਕਿਸਮ ਦੇ ਪ੍ਰਸ਼ਨ (ਦੋ ਵਿਚੋਂ ਇੱਕ ਕਰਨਾ ਹੋਵੇਗਾ) 10 ਅੰਕ

**BCG–103: FINANCIAL ACCOUNTING****Time: 3 Hours****Max. Marks: 50**

- Note: 1. The question paper covering the entire course shall be divided into three sections.**  
**2. The candidates are allowed to use [Non–Scientific] calculator.**

**Section–A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part– II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

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

**Conceptual Frame Work** for preparation and presentation of financial statements –Capital, Revenue and deferred revenue expenditure – Capital and revenue receipts – Final Accounts of Sole Proprietor

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

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

**PART–II**

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

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

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

**Suggested Readings:**

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

**Note: Latest edition of text book may be used.**

**BCG–104: BUSINESS ORGANISATION****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; The total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

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

Forum of Business organization – sole trader – partnership – joint Hindu family – joint stock companies – co–operative societies – public utilities and public enterprises.

Public Sector vs. Private sector

**PART – II**

Location of industry – factors influencing location – size of industry – optimum firm – advantages of large – scale operation – limitation of small scale operation – industrial estates – district industries centres.

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

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

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

**Suggested Readings:**

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

**BCG–105: BUSINESS COMMUNICATION****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

Business Communication – Meaning & Importance, Communication Purpose, Process, Elements, Barriers to Communication and Conditions for Successful Communication. Forms of Communication, Basic Models of Communication, 7C's of Effective Business Communication. Organizational Communication: Importance of Communication in Management, Formal and Informal Communication, Internal and external communication  
Presentation Skills: Presentation on any Chosen Topic, Oral Presentations, Principles of Oral Presentations, Factors affecting presentations. Business Etiquette: Understanding Etiquette, Cross–Cultural Etiquette, Business manners. Business to Business Etiquette.

**PART – II**

Internal Correspondence: Memos, Circulars, Notices, Office Orders Correspondence with banks– Regarding overdrafts, Cash credits, Loans; Drafting of sales letters, Circulars, Preparation of sales reports, Customers' Correspondence– Complaints, Regarding dues, follow up letters Secretarial Correspondence: Correspondence with shareholders, debenture holders regarding dividend, interest, transfer–transmission. Communicating with statutory authorities and bodies like Stock exchange, RBI, SEBI Preparation of Resume, Job application, Drafting of interview letters, Call letters, Final appointment orders.

**Suggested Readings:**

1. Taylor, S. and Chandra, V., “*Communication for Business: A Practical Approach*”, Fourth Edition, 2011, Pearson Education.
2. Bovee, C. and Thill, J., “*Business Communication Today*”, 2011, Prentice Hall.
3. Sethi, A and Adhikari, B. “*Business Communication*”, 2009, McGraw Hill Education.
4. Kaul, A., “*Business Communication*”, 2004, Prentice Hall of India, New Delhi.
5. Dulek, R. and Fielden, J., “*Principles of Business Communication*”, 1990, Macmillan Publishing Co., New York.
6. Sharma, R.C. & Mohan, K: “*Business Communication & Report Writing*”, 4/e, 2010, Tata McGraw Hill Pvt Ltd, New Delhi.
7. Ramesh, M.S. & C. Pattanashetti, “*Effective Business English and Communication*”, New Delhi, Published by G.S. Sharma, Prop. R. Chand & Co.
8. Majumdar, M., “*Commercial Correspondence*”, 11<sup>th</sup> Edition, Bookland, Calcutta.
9. Rai, U. & Rai, S.M., “*Commercial Correspondence and Report Writing*”, 2009, Himalaya Publishing House, New Delhi
10. Pal, R. & Korlahalli, J.S., “*Essentails of Business Communication*”, 2008, Sultan Chand & Sons, New Delhi.

**Note: Latest edition of text book may be used.**

**BCG–106: BUSINESS STATISTICS****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; The total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Definition,** Functions, Scope and Limitations of Statistics.

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

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

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

**PART – II**

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

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

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

**Suggested Readings:**

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



**BCG–107 COMPUTER FUNDAMENTALS****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part–II of the syllabus. The Candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

General Features of Computers, Generations of Computer, Workstation, Mainframe Computer and Supercomputers, Computer Applications – Data Processing, Information Processing, Commercial, Office Automation, Industry and Engineering, Healthcare, Education, Graphics and Multimedia.

Computer memory : primary and secondary memory Secondary storage devices – magnetic and optical media input and output writs – printer, plotter, sconnor–OMR, OCR, MICR, Mouse,Keyboard, Modem.

**PART – II**

Computer Software and Hardware–System, Application, Service Software, Machine and Assembly Language, High Level Language, Operating System – Basic, Functions and Types. Fundamentals of DOS, Internal and External Commands of DOS, Batch Files, Booting and its Types.

**Suggested Readings:**

1. Hunt, R., J. Shelley, *Computers and Commonsense*, Prentice Hall of India.
2. Sinha, Pradeep K. and Preeti Sinha, *Foundation of Computing*, BPB Publication.
3. Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.
4. Leon A. & Leon M., *Introduction to Computers*, Leon Vikas Publications.
5. Leon, *Fundamentals of Information Technology*, Vikas Publications.
6. Kakkar D.N., Goyal R., *Computer Applications in Management*, New Age.
7. Basandra S.K., *Computers Today*, Galgotia.

**Note: Latest edition of text book may be used.**

**BCG–201: ENGLISH (COMPULSORY)****Time: 3 Hours****Max. Marks: 50****Texts Prescribed:**

1. *Tales of Life* (Guru Nanak Dev University, Amritsar)
2. *Prose for Young Learners* (Guru Nanak Dev University, Amritsar)
3. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP

**Course Contents:**

1. *Tales of Life*: Stories at Sr. No. 7,9,10,11 and 12
2. *Prose for Young Learners*: Essays at Sr. No. 7,8,9,10 and 11
3. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP: Units 49–97

**Instructions for the Paper–Setter and Distribution of Marks:**

**The paper setters should avoid questions of theoretical nature on English Grammar.**

**The question paper will consist of three sections and distributions of marks will be as under:**

**Section–A: 16 Marks****Section–B: 20 Marks****Section–C: 14 Marks****SECTION–A**

- I. TWENTY (20) questions on the usage of grammar related to units 49–97 of *English Grammar in Use* will be set for the students to attempt any SIXTEEN (16) of these questions. **(1X16=16 Marks)**

**SECTION–B**

2. EIGHT (8) questions (four from each literary text) on theme, characterization, tone and style etc. will be set for the students to attempt any FOUR questions, choosing at least TWO from each prescribed text. The answer to each question should not exceed 15–20 sentences. **(3x4=12 Marks)**
3. A question requiring the students to write the meaning and usage of four vocabulary items, two from each literary text, will be set. **(1x4=4 Marks)**
4. The students will be required to write a personal letter on ONE of the TWO situations/ issues provided in the question paper. **(4 Marks)**

**SECTION–C**

5. TWO questions, one from each literary text, will be set. The students will be required to answer any ONE. **(1x6=6 Marks)**
6. The students will be required to answer FOUR short questions showing their comprehension of a passage (about 200 words) selected from either of the prescribed literary books (4 short questions of 2 marks each) **(2x4=8 Marks)**

**BCG-202: ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ : 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ : 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

1. ਦੋ ਰੰਗ (ਕਹਾਣੀ ਭਾਗ) (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ ਅਤੇ ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਪੰਜਾਬ ਦੇ ਮਹਾਨ ਕਲਾਕਾਰ (ਬਲਵੰਤ ਗਾਰਗੀ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
ਲੇਖ : ਸਤੀਸ਼ ਗੁਜਰਾਲ, ਗੁਰਚਰਨ ਸਿੰਘ, ਠਾਕੁਰ ਸਿੰਘ, ਬਲਰਾਜ ਸਾਹਨੀ, ਸੁਰਿੰਦਰ ਕੌਰ।
3. ਸ਼ਬਦ-ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ : ਪਰਿਭਾਸ਼ਾ, ਮੁਢਲੇ ਸੰਕਲਪ।
4. ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ
5. ਪੈਰ੍ਹਾ ਰਚਨਾ
6. ਪੈਰ੍ਹਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ
7. ਮੁਹਾਵਰੇ ਅਤੇ ਅਖਾਣ

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਕਿਸੇ ਕਹਾਣੀ ਦਾ ਸਾਰ ਜਾਂ ਉਸਦਾ ਵਿਸ਼ਾ ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇਕ) 10 ਅੰਕ
2. ਰੇਖਾ ਚਿਤਰ : ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਸ਼ਖਸੀਅਤ ਦੇ ਗੁਣ 10 ਅੰਕ
- 3-4. 3-4 ਨੰਬਰ ਉੱਤੇ ਦਿੱਤੀ ਵਿਆਕਰਣ ਦੇ ਆਧਾਰ ਤੇ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ 10 ਅੰਕ
5. ਪੈਰ੍ਹਾ ਰਚਨਾ : ਤਿੰਨ ਵਿਸ਼ਿਆਂ ਵਿਚੋਂ ਕਿਸੇ ਇਕ ਉੱਤੇ ਪੈਰ੍ਹਾ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇ । 05 ਅੰਕ
6. ਪੈਰ੍ਹਾ ਦੇ ਕੇ ਉਸ ਬਾਰੇ ਪੰਜ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ 05 ਅੰਕ
7. ਨੰਬਰ 7 ਵਿਚ ਅੱਠ ਅਖਾਣ ਅਤੇ ਅੱਠ ਮੁਹਾਵਰੇ ਪੁੱਛੇ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਵਿਦਿਆਰਥੀ ਨੇ ਪੰਜ-ਪੰਜ ਨੂੰ ਵਾਕਾਂ ਵਿਚ ਵਰਤ ਕੇ ਅਰਥ ਸਪੱਸ਼ਟ ਕਰਨੇ ਹੋਣਗੇ 05÷05=10 ਅੰਕ

**BCG–202: ਮੁੱਢਲੀ ਪੰਜਾਬੀ**  
(In lieu of Compulsory Punjabi)

ਸਮਾਂ : 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ: 50

**ਪਾਠ-ਕ੍ਰਮ**

- |    |   |        |
|----|---|--------|
| 1. | ਪੰਜਾਬੀ ਸ਼ਬਦ-ਬਣਤਰ<br>ਸੰਯੁਕਤ ਅਤੇ ਮਿਸ਼ਰਤ ਸ਼ਬਦ<br>ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ   | 20 ਅੰਕ |
| 2. | ਭਾਸ਼ਾ ਅਤੇ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਮੁਢਲੀ ਜਾਣ ਪਛਾਣ<br>ਗੁਰਮੁਖੀ ਲਿਪੀ ਦੀਆਂ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ   | 15 ਅੰਕ |
| 3. | ਪੰਜਾਬੀ ਵਾਕ-ਬਣਤਰ<br>ਸਧਾਰਨ ਵਾਕ: ਕਿਸਮਾਂ<br>ਸੰਯੁਕਤ ਵਾਕ: ਕਿਸਮਾਂ<br>ਮਿਸ਼ਰਤ ਵਾਕ: ਕਿਸਮਾਂ<br>ਪੰਜਾਬੀ ਵਾਕਾਂ ਦੀ ਵਰਤੋਂ ਦੇ ਵਿਭਿੰਨ ਸਮਾਜਿਕ ਪ੍ਰਸੰਗ | 15 ਅੰਕ |

**ਯੂਨਿਟ ਅਤੇ ਥੀਮ**

1. **ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ:** ਸੰਯੁਕਤ ਸ਼ਬਦ; ਸਮਾਸੀ ਸ਼ਬਦ (ਜਿਵੇਂ ਲੋਕ ਸਭਾ); ਦੋਹਰੇ ਸ਼ਬਦ/ਦੁਹਰਰੁਕਤੀ (ਜਿਵੇਂ ਧੂੜ ਧਾੜ/ਭਰ ਭਰ), ਮਿਸ਼ਰਤ ਸ਼ਬਦਾਂ ਦੀ ਬਣਤਰ/ਸਿਰਜਨਾ; ਅਗੇਤਰਾਂ ਰਾਹੀਂ (ਜਿਵੇਂ ਉਪ ਭਾਸ਼ਾ), ਪਿਛੇਤਰਾਂ ਰਾਹੀਂ (ਜਿਵੇਂ ਰੰਗਲਾ), ਪੰਜਾਬੀ ਸ਼ਬਦ ਰਚਨਾ: ਪੜਨਾਵੀ ਰੂਪ, ਕਿਰਿਆ/ਸਹਾਇਕ ਕਿਰਿਆ ਦੇ ਰੂਪ; ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ; ਰੁੱਤਾਂ, ਮਹੀਨਿਆਂ, ਮੌਸਮਾਂ, ਗਿਣਤੀ ਨਾਲ ਸੰਬੰਧਿਤ।
2.
  - I. ਭਾਸ਼ਾ ਅਤੇ ਮਾਤ ਭਾਸ਼ਾ ਦੇ ਮਹੱਤਵ ਸੰਬੰਧੀ ਪ੍ਰਸ਼ਨ
  - II. ਗੁਰਮੁਖੀ ਲਿਪੀ ਦੀਆਂ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ ਸੰਬੰਧੀ ਪ੍ਰਸ਼ਨ
3. **ਪੰਜਾਬੀ ਵਾਕ ਬਣਤਰ:** ਕਰਤਾ ਕਰਮ ਕਿਰਿਆ; ਸਧਾਰਨ ਵਾਕ, ਬਿਆਨੀਆ, ਪ੍ਰਸ਼ਨਵਾਚਕ, ਆਗਿਆਵਾਚਕ, ਸੰਯੁਕਤ ਅਤੇ ਮਿਸ਼ਰਤ ਵਾਕਾਂ ਦੀਆਂ ਕਿਸਮਾਂ; ਸੁਤੰਤਰ ਅਤੇ ਅਧੀਨ ਉਪਵਾਕ; ਸਮਾਨ (ਤੇ/ਅਤੇ) ਅਤੇ ਅਧੀਨ (ਜੋ/ਕਿ) ਯੋਜਕਾਂ ਦੀ ਵਰਤੋਂ; ਪੰਜਾਬੀ ਵਾਕਾਂ ਦੀ ਵਰਤੋਂ : ਵਿਭਿੰਨ ਸਮਾਜਕ/ਸਭਿਆਚਾਰਕ ਪ੍ਰਸੰਗ; ਘਰ ਵਿਚ, ਬਾਜ਼ਾਰ ਵਿਚ, ਮੇਲੇ ਵਿਚ, ਸ਼ੌਪਿੰਗ ਮਾਲ/ਸਿਨੇਮੇ ਵਿਚ, ਵਿਆਹ ਵਿਚ, ਧਾਰਮਿਕ ਸਥਾਨਾਂ ਵਿਚ, ਦੋਸਤਾਂ ਨਾਲ ਆਦਿ।

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਪਹਿਲੇ ਯੂਨਿਟ ਵਿੱਚੋਂ ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ ਨਾਲ ਸਬੰਧਿਤ 5-5 ਅੰਕਾਂ ਦੇ ਤਿੰਨ ਵਿਹਾਰਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਅੰਕਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਇਕ-ਇਕ ਜਾਂ ਦੋ-ਦੋ ਅੰਕਾਂ ਦੇ ਛੋਟੇ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕੀਤੀ ਜਾ ਸਕਦੀ ਹੈ। ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਸ਼ਬਦਾਵਲੀ ਨਾਲ ਸਬੰਧਿਤ ਇਕ-ਇਕ ਅੰਕ ਦੇ ਪੰਜ (ਆਬਜੈਕਟਿਵ) ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।

**20 ਅੰਕ**

2. ਦੂਸਰੇ ਯੂਨਿਟ ਵਿੱਚ ਭਾਸ਼ਾ ਅਤੇ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਮੁਢਲੀ ਜਾਣ ਪਛਾਣ ਨਾਲ ਸਬੰਧਿਤ 5-5 ਅੰਕਾਂ ਦੇ ਤਿੰਨ ਵਿਹਾਰਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਅੰਕਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਇੱਕ-ਇੱਕ ਜਾਂ ਦੋ-ਦੋ ਅੰਕਾਂ ਦੇ ਛੋਟੇ ਪ੍ਰਸ਼ਨਾਂ ਵਿੱਚ ਕੀਤੀ ਜਾ ਸਕਦੀ ਹੈ।

**15 ਅੰਕ**

3. ਤੀਜੇ ਯੂਨਿਟ ਵਿੱਚ ਪੰਜਾਬੀ ਵਾਕ-ਬਣਤਰ ਨਾਲ ਸਬੰਧਿਤ 5-5 ਅੰਕਾਂ ਦੇ ਦੋ ਵਿਹਾਰਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਅੰਕਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਇਕ-ਇਕ ਜਾਂ ਦੋ-ਦੋ ਅੰਕਾਂ ਦੇ ਛੋਟੇ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕੀਤੀ ਜਾ ਸਕਦੀ ਹੈ।

ਪੰਜਾਬੀ ਵਾਕਾਂ ਦੀ ਵਿਹਾਰਕ ਵਰਤੋਂ ਨਾਲ ਸਬੰਧਿਤ 5 ਅੰਕਾਂ ਦਾ ਇਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛਿਆ ਜਾਵੇਗਾ, ਜਿਸ ਵਿਚ ਵਿਦਿਆਰਥੀ ਨੂੰ ਕਿਸੇ ਸਮਾਜਿਕ/ਸਭਿਆਚਾਰਕ ਪ੍ਰਸੰਗ ਵਿਚ ਵਰਤੇ ਜਾਂਦੇ ਪੰਜ ਵਾਕ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ।

ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਭਾਸ਼ਾ ਸਰਲ ਅਤੇ ਸਪਸ਼ਟ ਰੱਖੀ ਜਾਵੇ।

**15 ਅੰਕ**

**BCG–203: ADVANCED FINANCIAL ACCOUNTING****Time: 3 Hours****Max. Marks: 50****Theory: 40****Practical: 10 (Internal)****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7, 8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART – I**

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

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

**PART – II**

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

**Partnership Accounts:** Legal provisions in the absence of Partnership Deed Fluctuating Capitals – Preparation of final accounts Treatment of Goodwill and Admission of a partner, Accounting treatment of Retirement and Death of a Partner – Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation).**Dissolution of Partnership Firms:** Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

**Practical**

**Tally - (Latest Version)**

**BCG–204: COMMERCIAL LAWS****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I****The Indian Contract Act, 1872**

Contract – Meaning, Characteristics and kinds, Essentials of valid contract – Offer and acceptance, consideration, contractual capacity, free consent. Discharge of contract – Modes of discharge

Breach of Contracts and its remedies. Contract of Indemnity and Guarantee

Contract of Bailment & Pledge, Contract of Agency

**PART – II****The Sale of Goods Act, 1930**

Contract of sale, meaning and difference between sale and agreement to sell., Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale ,Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

**Consumer Protection Act:** Definitions, objectives, redressal machineries.



**The Limited Liability Partnership Act, 2008**

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company , LLP Agreement, Nature of LLP, Partners and Designated Partners ,Incorporation Document, Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners ,Whistle Blowing, Contributions ,Financial Disclosures, Annual Return, Taxation of LLP, Conversion to LLP, Winding Up and Dissolution.

**Suggested Readings:**

1. Singh, A., “*Principles of Mercantile Law*”, (2011), Eastern Book Co.
2. Tulsian, P. C., “*Business Laws*”, 2<sup>nd</sup> Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., “*Business Law*”, 5<sup>th</sup> 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.

**BCG–205: BUSINESS ECONOMICS****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Theory of Demand:** Meaning of demand and its types, law of demand, price elasticity of demand and its measurement.

**Consumer's Behaviour:** Utility approach: Brief outline of law of diminishing marginal utility and law of equi–marginal utility.

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

**Theory of Production:** Law of variable proportions and Law of returns to scale. Short and Long run cost curves, Traditional and Modern Theory of Costs.

## PART – II

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

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

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

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

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

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

### Suggested Readings:

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

**BCG–206: FUNCTIONAL MANAGEMENT****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part–II of the syllabus. The Candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Management:** Introduction – Meaning, nature and characteristics of Management – Scope and functional areas of management – Management as a science, art or profession – Management & Administration – Principles of management – Social responsibility of management and Ethics. **Personnel Management:** Meaning, Significance & Functions, Recruitment, Selection and training. Job Evaluation and Merit Rating, Worker’s participation in Management.

**PART – II**

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

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

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

**Suggested Readings:**

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

**Note: Latest edition of text book may be used.**

**BCG–207:**

**SEMINAR**

**Max. Marks: 50**

**BCG–301: ENGLISH (COMPULSORY)****Time: 3 Hours****Max. Marks: 50****Prescribed:**

1. *Making Connections* by Kenneth J. Pakenham, 2<sup>nd</sup> Edn. CUP
2. *Moments in Time: An Anthology of Poems*, GNDU, Amritsar
3. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP

**Course Contents:**

1. **Texts** *Making Connections* by Kenneth J. Pakenham, 2<sup>nd</sup> Edn. CUP: Unit–I and Unit–II
2. *Moments in Time*: Poems at Sr. No. 1–6
3. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP: Units 98–145

**Instructions for the Paper–Setter and Distribution of Marks:**

The paper setters should avoid questions of theoretical nature on English Grammar.

The question paper will consist of three sections and distributions of marks will be as under:

**Section–A: 16 Marks**

**Section–B: 20 Marks**

**Section–C: 14 Marks**

**SECTION–A**

- I. TWENTY (20) questions on the usage of grammar related to units 98–145 of *English Grammar in Use* will be set for the students to attempt any SIXTEEN (16) of these questions. **(1x16=16 Marks)**

**SECTION–B**

2. TWO (2) questions (with sub parts) based on strategies and skill development exercises as given before and after reading essays in UNIT–I & UNIT–II of the prescribed text book *Making Connections* will be set. The number of items in each question will be 50% more than what a student will be expected to attempt so that the question provides internal choice. **(6x2=12 Marks)**
3. THREE (3) questions on central idea, theme, tone and style etc. of three poems from the prescribed textbook, *Moments in Time* will be set. The students will be required to attempt any TWO of these questions. **(4x2=8 Marks)**

**SECTION–C**

4. ONE question (with internal choice) requiring students to explain a stanza with reference to context will be set. The stanzas for explanation will be taken from the poems prescribed in the syllabus **(1x7=7 Marks)**
5. One question requiring the students to write an essay on ONE of the TWO given topics will be set. **(1x7=7 Marks)**

**BCG-302: ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ ਤਿੰਨ ਘੰਟੇ

ਕੁਲ ਅੰਕ : 50

1. **ਕਾਵਿ ਕੀਰਤੀ** (ਸੰਪਾ. ਹਰਿਭਜਨ ਸਿੰਘ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ (ਇਸ ਪੁਸਤਕ ਦੇ "ਗਤੀ" ਅਤੇ "ਪ੍ਰਗਤੀ" ਭਾਗਾਂ ਨੂੰ ਪਾਠ-ਕ੍ਰਮ ਵਿਚ ਸ਼ਾਮਲ ਕੀਤਾ ਗਿਆ ਹੈ। ਇਹਨਾਂ ਭਾਗਾਂ ਵਿਚੋਂ ਪ੍ਰੀਤਮ ਛੁਹ, ਕ੍ਰਿਸ਼ਨ ਜੀ, ਬੁਧ ਜੀ ਦਾ ਬੁੱਤ, ਧਿਆਨੀ ਬੁੱਧ, ਮਨਸੂਰ, ਦਾਗ, ਗੁਰੂ ਦੀ ਨੁਹਾਰ, ਸੁਭਾਸ਼ ਬਾਬੂ ਦੇ ਗੁੰਮ ਹੋ ਜਾਣ ਤੇ ਅਤੇ ਈਸ਼ਵਰ ਸਿੰਘ ਦੀਆਂ ਸਾਰੀਆਂ ਕਾਵਿਤਾਵਾਂ ਪਾਠ-ਕ੍ਰਮ ਦਾ ਹਿੱਸਾ ਨਹੀਂ ਹਨ।)
2. **ਆਧੁਨਿਕ ਇਕਾਂਗੀ** (ਸੰਪਾ. ਰੋਸ਼ਨ ਲਾਲ ਆਹੂਜਾ ਅਤੇ ਮਨਜੀਤ ਪਾਲ ਕੌਰ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ  
(ਇਸ ਪੁਸਤਕ ਵਿਚੋਂ ਸੁਹਾਗ, ਜਫ਼ਰਨਾਮਾ ਅਤੇ ਬੰਬ ਕੇਸ ਇਕਾਂਗੀਆਂ ਪੜ੍ਹਾਈਆਂ ਜਾਣਗੀਆਂ)
3. **ਸੰਖੇਪ ਰਚਨਾ** (ਪ੍ਰੈਸੀ)
4. **ਮੂਲ ਵਿਆਕਰਣ ਇਕਾਈਆਂ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵੰਨਗੀਆਂ**  
(ਭਾਵੰਸ਼, ਸ਼ਬਦ, ਵਾਕੰਸ਼, ਉਪ-ਵਾਕ ਅਤੇ ਵਾਕ)

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ:**

- |    |   |        |
|----|---|--------|
| 1. | ਕਿਸੇ ਇੱਕ ਕਵਿਤਾ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ/ਸੰਦੇਸ਼, ਪ੍ਰਸੰਗਿਕਤਾ (ਦੋ ਵਿਚੋਂ ਇੱਕ) ।                    | 15 ਅੰਕ |
| 2. | ਕਿਸੇ ਇੱਕ ਇਕਾਂਗੀ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ (ਦੋ ਵਿਚੋਂ ਇੱਕ) ਜਾਂ ਚਾਰ ਵਿਚੋਂ ਦੋ ਪਾਤਰਾਂ ਦੀ ਪਾਤਰ ਉਸਾਰੀ। | 15 ਅੰਕ |
| 3. | ਸੰਖੇਪ ਰਚਨਾ (ਪ੍ਰੈਸੀ) ।   | 10 ਅੰਕ |
| 4. | ਲੜੀ ਨੰਬਰ ਚਾਰ ਉੱਤੇ ਨਿਰਧਾਰਤ ਵਿਆਕਰਣ ਵਿਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।                     | 10 ਅੰਕ |

BCG–302:

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

ਪਾਠ-ਕ੍ਰਮ

ਸਮਾਂ: ਤਿੰਨ ਘੰਟੇ

ਕੁਲ ਅੰਕ: 50

- |    |   |        |
|----|---|--------|
| 1. | ਵਿਆਕਰਣਕ ਇਕਾਈਆਂ ਦੀ ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ; ਵਾਕੰਸ਼, ਉਪਵਾਕ ਅਤੇ ਵਾਕ   | 20 ਅੰਕ |
| 2. | ਪ੍ਰਕਾਰਜੀ ਪੰਜਾਬੀ : ਪੈਰਾ ਰਚਨਾ, ਚਿੱਠੀ ਪੱਤਰ, ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ | 15 ਅੰਕ |
| 3. | ਪ੍ਰਕਾਰਜੀ ਪੰਜਾਬੀ<br>ਪੈਰਾ ਆਧਾਰਿਤ ਪ੍ਰਸ਼ਨ<br>ਸੰਖੇਪ ਰਚਨਾ       | 15 ਅੰਕ |

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ:**

1. ਵਿਆਕਰਣਕ ਇਕਾਈਆਂ ਦੀ ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ ਨਾਲ ਸਬੰਧਿਤ 5-5 ਅੰਕਾਂ ਦੇ ਤਿੰਨ ਵਿਹਾਰਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਅੰਕਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਇਕ-ਇਕ ਜਾਂ ਦੋ-ਦੋ ਅੰਕਾਂ ਦੇ ਛੋਟੇ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕੀਤੀ ਜਾ ਸਕਦੀ ਹੈ।
2. ਵਿਦਿਆਰਥੀ ਨੂੰ ਕਿਸੇ ਇਕ ਵਿਸ਼ੇ 'ਤੇ ਪੈਰਾ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ।
3. ਵਿਦਿਆਰਥੀ ਨੂੰ ਕਿਸੇ ਵਿਸ਼ੇ 'ਤੇ ਨਿੱਜੀ ਜਾਂ ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ।
4. ਵਿਦਿਆਰਥੀ ਨੂੰ ਇਕ-ਇਕ ਅੰਕ ਦੇ ਪੰਜ ਅਖਾਣਾਂ ਜਾਂ ਮੁਹਾਵਰਿਆਂ ਨੂੰ ਵਾਕਾਂ ਵਿਚ ਵਰਤ ਕੇ ਅਰਥ ਸਪੱਸ਼ਟ ਕਰਨ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ।
5. ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇਕ ਪੈਰਾ ਦਿੱਤਾ ਜਾਵੇਗਾ ਅਤੇ ਉਸ 'ਤੇ ਆਧਾਰਿਤ ਇਕ-ਇਕ ਅੰਕ ਦੇ ਪੰਜ ਪ੍ਰਸ਼ਨ ਦਿੱਤੇ ਜਾਣਗੇ। ਉੱਤਰ 50 ਸ਼ਬਦਾਂ ਤਕ ਸੀਮਤ ਹੋਵੇਗਾ।
6. ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇਕ ਪੈਰਾ ਦਿੱਤਾ ਜਾਵੇਗਾ ਜਿਸ ਦੀ ਉਸ ਨੇ ਇਕ ਤਿਹਾਈ ਹਿੱਸੇ ਵਿਚ ਸੰਖੇਪ ਰਚਨਾ ਕਰਨੀ ਹੋਵੇਗੀ ਅਤੇ ਢੁਕਵਾਂ ਸਿਰਲੇਖ ਦੇਣਾ ਹੋਵੇਗਾ।
7. ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਭਾਸ਼ਾ ਸਰਲ ਅਤੇ ਸਪਸ਼ਟ ਹੋਵੇਗੀ।



**BCG–303: CORPORATE ACCOUNTING****Time: 3 Hours****Max. Marks: 50**

**Note:** 1. The question paper covering the entire course shall be divided into three sections.  
2. The candidates are allowed to use [Non–Scientific] calculator.

**Section–A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Accounting for Share Capital** – Issue, forfeiture and Reissue of forfeited shares – Redemption of preference shares including buy–back of equity shares – Issue and Redemption of Debentures  
**Final Accounts of Limited Liability Companies:** Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

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

**PART – II**

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

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

**Suggested Readings:**

1. Shukla, M.C., Grewal T.S. and Gupta S.C: “*Corporate Accounting*”, 2008, S. Chand and Co., New Delhi.
2. Gupta R.L, and Radhaswamy M, “*Corporate Accounting*”, 1999, Sultan Chand and Sons, New Delhi.
3. Sehgal A. and Sehgal D., “*Advanced Accounting*”, Volume II, 2008, Taxmann Publications Pvt Ltd., New Delhi.
4. Jain S.P and Narang K.L., “*Financial Accounting*”, 2011, Kalyani Publilshers, New Delhi.
5. Maheshwari S.N., and Maheshwari S.K., “*Corporate Accounting*”, 2009, Vikas Publication, New Delhi.
6. Goyal V.K., “*Corporate Accounting*”, 2009, Excel Books, New Delhi.
7. Gupta N.and Sharma C., “*Corporate Accounting*”, 2<sup>nd</sup> Edition, 2009, Ane Books Pvt Ltd, New Delhi

**Note: Latest edition of text book may be used.**

**BCG–304: CORPORATE LAWS****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Introduction:** Characteristics of a company, concept of lifting of corporate veil. Types of companies, association not for profit, illegal association.

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

**Documents** – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building Share Capital – issue, allotment and forfeiture of share, demat of share, transmission of shares, buyback.

**Members and shareholder** – their rights and duties. Shareholders meetings, kinds, convening and conduct of meetings

**PART – II**

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

Winding up – concept and modes of winding up

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

**Suggested Readings:**

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

**Note: Latest edition of text book may be used.**

**BCG–305: FINANCIAL MARKET OPERATIONS****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART– I**

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

**Capital Market :** Security market– (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.

**Functionaries on Stock Exchanges:**– Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors.

**PART – II**

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

**Investors Protection:**– Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.

Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI,IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI.

Meaning and benefits of mutual funds, Types, SEBI guidelines.

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

**Suggested Readings:**

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

**Note: Latest edition of text book may be used.**

**BCG–306: INTERNATIONAL BUSINESS****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Introduction to International Business:** Globalisation and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business–complexities of international business; Modes of entry into international business.

**International Business Environment:** National and foreign environments and their components–economic, cultural and political–legal environments; Global trading environment–recent trends in world trade in goods and services; Trends in India’s foreign trade.

Theories of International Trade – an overview; Commercial Policy Instruments – tariff and non–tariff measures; Balance of payment account and its components.

International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF.

**PART – II**

**Regional Economic Co–operation:** Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia.

**International Financial Environment:** International financial system and institutions; Foreign exchange markets and risk management; Foreign investments – types and flows; Foreign investment in Indian perspective.

Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India.

**Suggested Readings:**

1. Charles, W.L. Hill and Jain, Kumar, Arun, “*International Business*”, 6/e, 2008, Tata McGraw–Hill, New Delhi.
2. Cherunilam, Francis, “*International Business: Text and Cases*”, 5/e, 2010, Prentice Hall of India Ltd, New Delhi.
3. Paul, J., “*International Business*”, 5/e, 2011, Prentice Hall of India Ltd, New Delhi.
4. RBI. Report on Currency & Finance, Various issues.
5. Bennett, R., “*International Business*”, 2/e, 2008, Pearson Education.
6. Griffin, R. W. and Pustay, M.W., “*International Business*”, 2009, Prentice Hall.
7. Michael R. Czinkota. et al., “*International Business*”, 2002, Fortforth: The Dryden Press.
8. UNCTAD Reports.
9. WTO, Annual Report, various issues.

**Note: Latest edition of text book may be used.**

**BCG–307: BUSINESS ENVIRONMENT****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Indian Business Environment:** Concept, components, and importance

**Economic Trends (overview):** Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

**Problems of Growth:** Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

**Role of Government:** Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export–Import policy; Regulation of foreign investment.



**PART – II**

Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.

**Economic Planning in India:** Objectives, Strategies and Evaluation of Xth plan and Strategy and priorities of XIth plan. The Current Five Year Plan: Major policies; Resource allocation.

**Consumer Rights and Consumerism:** Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments. Salient Features of FEMA, Competition Act. Foreign trade policy 2004–09 and 2009–14; Exim Policy during the post reforms in India.

**Suggested Readings:**

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

**Note: Latest edition of text book may be used.**

**ESL–221: ENVIRONMENTAL STUDIES–I (COMPULSORY)****Time: 3 Hrs.****Max. Marks: 50****Theory Lectures: 1½ Hours/ Week**

**Section–A: (15 Marks):** It will consist of five short answer type questions. Candidates will be required to attempt three questions, each question carrying five marks. Answer to any of the questions should not exceed two pages.

**Section–B: (20 Marks):** It will consist of four essay type questions. Candidates will be required to attempt two questions, each question carrying ten marks. Answer to any of the questions should not exceed four pages.

**Section–C: (15 Marks):** It will consist of two questions. Candidate will be required to attempt one question only. Answer to the question should not exceed 5 pages.

**1. The Multidisciplinary Nature of Environmental Studies:**

- Definition, scope & its importance.
- Need for public awareness.

**2. Natural Resources:**

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

**3. Ecosystem:**

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystems:
  - a. Forest ecosystem
  - b. Grassland ecosystem

- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

#### 4. Social Issues and Environment:

- From unsustainable to sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environmental Protection Act:
  - Air (prevention and Control of Pollution) Act.
  - Water (prevention and Control of Pollution) Act.
  - Wildlife Protection Act.
  - Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

#### 5. National Service Scheme

- **Introduction and Basic Concepts of NSS:** History, philosophy, aims & objectives of NSS; Emblem, flag, motto, song, badge etc.; Organizational structure, roles and responsibilities of various NSS functionaries.
- **Health, Hygiene & Sanitation:** Definition, needs and scope of health education; Food and Nutrition; Safe drinking water, water borne diseases and sanitation (Swachh Bharat Abhiyan); National Health Programme; Reproductive health.

#### References/Books:

1. Agarwal, K. C. 2001. Environmental Biology, Nidhi Publications Ltd. Bikaner.
2. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
3. Down to Earth, Centre for Science and Environment, New Delhi.
4. Jadhav, H. & Bhosale, V. M. 1995. Environmental Protection and Laws. Himalaya Pub.
5. Joseph, K. and Nagendran, R. 2004. Essentials of Environmental Studies, Pearson Education (Singapore) Pte. Ltd., Delhi.
6. Kaushik, A. & Kaushik, C. P. 2004. Perspective in Environmental Studies, New Age International (P) Ltd, New Delhi.
7. Miller, T. G. Jr. 2000. Environmental Science, Wadsworth Publishing Co.
8. Sharma, P. D. 2005. Ecology and Environment, Rastogi Publications, Meerut.
9. Booklet on Safe Driving. Sukhmani Society (Suvidha Centre), District Court Complex, Amritsar
10. Kanta, S., 2012. Essentials of Environmental Studies, ABS Publications, Jalandhar.

**BCG–401: ENGLISH (COMPULSORY)****Time: 3 Hours****Max. Marks: 50****Texts Prescribed:**

1. *Making Connections* by Kenneth J. Pakenham 2<sup>nd</sup> Edn. CUP
2. *Moments in Time: An Anthology of Poems*, GNDU, Amritsar
3. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP

**Course Contents:**

1. *Making Connections* by Kenneth J. Pakenham, 2<sup>nd</sup> Edn. CUP: Unit–III and Unit–IV
2. *Moments in Time*: Poems at Sr. No. 7–12
3. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP: Revision of units: 26–37, 42–48, 92–97, 113–120.

**Instructions for the Paper–Setter and Distribution of Marks:**

**The paper setters should avoid questions of theoretical nature on English Grammar.**

**The question paper will consist of three sections and distributions of marks will be as under:**

**Section–A: 16 Marks**

**Section–B: 20 Marks**

**Section–C: 14 Marks**

**SECTION–A**

- I. TWENTY (20) questions on the usage of grammar related to units 26–37, 42–48, 92–97, 113–120 of *English Grammar in Use* will be set for the students to attempt any SIXTEEN (16) of these questions. **(1x16=16 Marks)**

**SECTION–B**

2. TWO (2) questions (with sub parts) based on strategies and skill development exercises as given before and after reading essays in UNIT–III & UNIT–IV of the prescribed text book *Making Connections* will be set. The number of items in each question will be 50% more than what a student will be expected to attempt so that the question provides internal choice. **(6x2=12Marks)**
3. THREE (3) questions on central idea, theme, tone and style etc. of three poems from the prescribed textbook, *Moments in Time* will be set. The students will be required to attempt any TWO of these questions. **(4x2=8 Marks)**

**SECTION–C**

4. ONE question (with internal choice) requiring students to explain a stanza with reference to context will be set. The stanzas for explanation will be taken from the poems prescribed in the syllabus. **(1x7=7 Marks)**
5. ONE question based on “Beyond the reading” section at the end of each chapter of the prescribed textbook, *Making Connections* will be set. **(1x7=7 Marks)**

**BCG–402: ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ ਤਿੰਨ ਘੰਟੇ

ਕੁਲ ਅੰਕ : 50

1. **ਕਾਵਿ ਕੀਰਤੀ** (ਸੰਪਾ. ਹਰਿਭਜਨ ਸਿੰਘ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ (ਇਸ ਪੁਸਤਕ ਦੇ 'ਨਵਗਤੀ' ਭਾਗ ਨੂੰ ਪਾਠ-ਕ੍ਰਮ ਵਿਚ ਸ਼ਾਮਲ ਕੀਤਾ ਗਿਆ ਹੈ। ਇਹਨਾਂ ਭਾਗਾਂ ਵਿੱਚੋਂ ਪਦਮਾ, ਲੂਣਾ, ਚਿੜੀਆਂ ਦਾ ਚੰਬਾ ਕਵਿਤਾਵਾਂ ਪਾਠ-ਕ੍ਰਮ ਦਾ ਹਿੱਸਾ ਨਹੀਂ ਹਨ। ਇਸਦੇ ਨਾਲ ਹੀ ਤਾਰਾ ਸਿੰਘ ਅਤੇ ਹਰਨਾਮ ਸਿੰਘ ਦੀਆਂ ਸਾਰੀਆਂ ਕਵਿਤਾਵਾਂ ਨੂੰ ਪਾਠ ਕ੍ਰਮ ਵਿਚ ਸ਼ਾਮਲ ਨਹੀਂ ਕੀਤਾ ਗਿਆ।)
2. **ਆਧੁਨਿਕ ਇਕਾਂਗੀ** (ਸੰਪਾ. ਰੋਸ਼ਨ ਲਾਲ ਆਹੂਜਾ ਅਤੇ ਮਨਜੀਤ ਪਾਲ ਕੌਰ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।  
(ਇਸ ਪੁਸਤਕ ਵਿੱਚੋਂ 'ਪਰਵਾਨਾ-ਏ-ਆਜ਼ਾਦੀ', 'ਜੁੱਤੀਆਂ ਦਾ ਜੋੜਾ' ਅਤੇ 'ਕੱਚ ਦਾ ਗਜ਼ਰਾ' ਇਕਾਂਗੀਆਂ ਪੜ੍ਹਾਈਆਂ ਜਾਣਗੀਆਂ) ।
3. **ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ**
4. **ਵਿਆਕਰਣ**  
(ੳ) ਸ਼ਬਦ ਜੋੜਾਂ ਦੇ ਨਿਯਮ  
(ਅ) ਗੁਰਮੁਖੀ ਲਿਪੀ ਦੀਆਂ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ:**

1. ਕਿਸੇ ਇੱਕ ਕਵਿਤਾ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ/ਸੰਦੇਸ਼, ਪ੍ਰਸੰਗਿਕਤਾ (ਦੋ ਵਿੱਚੋਂ ਇੱਕ) । 15 ਅੰਕ
2. ਕਿਸੇ ਇੱਕ ਇਕਾਂਗੀ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ (ਦੋ ਵਿੱਚੋਂ ਇੱਕ) ਜਾਂ ਚਾਰ ਵਿੱਚੋਂ ਦੋ ਪਾਤਰਾਂ ਦੀ ਪਾਤਰ ਉਸਾਰੀ । 15 ਅੰਕ
3. ਦਫ਼ਤਰੀ ਚਿੱਠੀ-ਪੱਤਰ (ਦੋ ਵਿੱਚੋਂ ਇੱਕ) । 10 ਅੰਕ
4. ਲੜੀ ਨੰਬਰ ਚਾਰ ਉੱਤੇ ਨਿਰਧਾਰਤ ਵਿਆਕਰਣ ਵਿੱਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। 10 ਅੰਕ

BCG-402

**ਮੁਢਲੀ ਪੰਜਾਬੀ**  
(ਪੰਜਾਬ ਦਾ ਇਤਿਹਾਸ ਤੇ ਸੱਭਿਆਚਾਰ)  
(In Lieu of Punjabi Compulsory)

Time: 3 Hrs.

Marks: 50

**ਅੰਕਾਂ ਦੀ ਵੰਡ:-**

**ਭਾਗ ਓ:-** ਇਸ ਭਾਗ ਵਿੱਚ 15 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਵਿਦਿਆਰਥੀ ਵੱਲੋਂ ਕਿਸੇ 10 ਦੇ ਉੱਤਰ 30-40 ਸ਼ਬਦਾਂ ਵਿੱਚ ਦਿੱਤੇ ਜਾਣ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 2 ਅੰਕ ਹੋਣਗੇ।

**ਭਾਗ ਅ:-** ਇਸ ਭਾਗ ਵਿੱਚ 6 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਵਿਦਿਆਰਥੀ ਕਿਸੇ 3 ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ 400-500 ਸ਼ਬਦਾਂ ਵਿੱਚ ਦਿੱਤੇ ਜਾਣ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 10 ਅੰਕ ਹਨ।

1. **ਸਿੱਖ ਧਰਮ ਦੀ ਸਥਾਪਨਾ ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਜੀ ਦਾ ਜੀਵਨ ਤੇ ਉਪਦੇਸ਼ (1469-1539):-** ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਜੀ ਦਾ ਜੀਵਨ, ਰੱਬ ਸਬੰਧੀ ਵਿਚਾਰ, ਗੁਰੂ ਦਾ ਮਹੱਤਵ, ਸਿੱਖਿਆਵਾਂ। ਸੰਗਤ-ਪੰਗਤ, ਗੁਰਗੱਦੀ ਦੀ ਸਥਾਪਨਾ ਇਸ ਦਾ ਸਮਾਜ ਤੇ ਪ੍ਰਭਾਵ।
2. **ਸਿੱਖ ਪੰਥ ਦਾ ਵਿਕਾਸ:-** ਗੁਰੂ ਅੰਗਦ ਦੇਵ ਜੀ ਤੋਂ ਗੁਰੂ ਰਾਮਦਾਸ ਜੀ ਤੱਕ (1539-1581):- ਗੁਰੂ ਅੰਗਦ ਦੇਵ ਜੀ ਦਾ ਸਿੱਖ ਧਰਮ ਦੇ ਵਿਕਾਸ ਵਿੱਚ ਯੋਗਦਾਨ, ਗੁਰਮੁੱਖੀ ਲਿੱਪੀ, ਗੁਰੂ ਅਮਰਦਾਸ ਜੀ ਦਾ ਸਿੱਖ ਧਰਮ ਦੇ ਵਿਕਾਸ ਵਿੱਚ ਯੋਗਦਾਨ: ਗੋਇੰਦਵਾਲ ਸਾਹਿਬ ਦੀ ਸਥਾਪਨਾ, ਮੰਜੀ ਪ੍ਰਥਾ ਅਤੇ ਸਮਾਜਿਕ ਸੁਧਾਰ, ਗੁਰੂ ਰਾਮਦਾਸ ਜੀ ਦਾ ਯੋਗਦਾਨ, ਰਾਮਦਾਸਪੁਰਾ ਦੀ ਸਥਾਪਨਾ, ਮਸੰਦ ਪ੍ਰਥਾ।
3. **ਗੁਰੂ ਅਰਜਨ ਦੇਵ ਜੀ ਦੇ ਸਮੇਂ ਸਿੱਖ ਪੰਥ ਦਾ ਵਿਕਾਸ:-** ਗੁਰੂ ਅਰਜਨ ਦੇਵ ਜੀ ਦਾ ਯੋਗਦਾਨ, (1581-1606), ਹਰਿਮੰਦਰ ਸਾਹਿਬ ਦਾ ਨਿਰਮਾਣ, ਆਦਿ ਗ੍ਰੰਥ ਸਾਹਿਬ ਦਾ ਸੰਕਲਨ, ਗੁਰੂ ਅਰਜਨ ਦੇਵ ਜੀ ਦੀ ਸ਼ਹਾਦਤ ਤੇ ਇਸਦਾ ਮਹੱਤਵ।

**ਸਬੰਧਿਤ ਪੁਸਤਕਾਂ:-**

1. 'ਸ਼ਿਰੋਮਣੀ ਸਿੱਖ ਇਤਿਹਾਸ' 1469-1708 ਡਾ. ਸੁਖਦਿਆਲ ਸਿੰਘ, ਸੰਗਮ ਪਬਲੀਕੇਸ਼ਨ, ਸਮਾਣਾ।
2. 'ਸੰਖੇਪ ਜੀਵਨ ਦਸ ਗੁਰੂ ਸਾਹਿਬਾਨ', ਗਿਆਨੀ ਜਗਤਾਰ ਸਿੰਘ ਰਾਏ ਮੋਰਾਵਾਲੀ ਆਜਾਦ ਬੁੱਕ ਡੀਪੂ, ਹਾਲ ਬਜਾਰ, ਅੰਮ੍ਰਿਤਸਰ।
3. 'ਸਿੱਖ ਇਤਿਹਾਸ' (1469-1765), ਪ੍ਰਿੰਸੀਪਲ ਤੇਜਾ ਸਿੰਘ, ਡਾ. ਗੰਡਾ ਸਿੰਘ ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ ਪਟਿਆਲਾ।
4. 'ਸਿੱਖ ਇਤਿਹਾਸ' ਭਾਗ ਪਹਿਲਾ, ਖੁਸ਼ਵੰਤ ਸਿੰਘ ਅਨੁਵਾਦਕ ਡਾ. ਗੁਰਦਰਸ਼ਨ ਸਿੰਘ ਔਲਖ ਲਾਹੌਰ ਬੁੱਕ ਸ਼ਾਪ ਲੁਧਿਆਣਾ।
5. 'ਪੰਜਾਬ ਦਾ ਵਿਰਸਾ' (ਪੰਜਾਬ ਦੇ ਸਭਿਆਚਾਰ ਦਾ ਵਿਕਾਸ) ਪ੍ਰਿੰਸੀਪਲ ਸਿੰਘ ਕਪੂਰ ਨਿਊ ਬੁਕ ਕੰਪਨੀ ਜਲੰਧਰ।
6. 'ਸਿੱਖ ਹਿਸਟਰੀ' 1469-1988 ਖੁਸ਼ਵੰਤ ਸਿੰਘ, ਨਵਜੁੱਗ ਪਬਲਿਸ਼ਰਜ ਨਵੀ ਦਿੱਲੀ।
7. 'ਸਾਡਾ ਇਤਿਹਾਸ' ਭਾਗ ਪਹਿਲਾ (1469-1708) ਪੰਜਾਬ ਦਾ ਇਤਿਹਾਸ: ਸਤਿਬੀਰ ਸਿੰਘ ਨਿਊ ਬੁੱਕ ਕੰਪਨੀ ਜਲੰਧਰ।
8. 'ਪੰਜਾਬ ਦਾ ਇਤਿਹਾਸ' (1469-1799) ਸ਼ਿਵ ਗਜਰਾਨੀ, ਮਦਨ ਪਬਲਿਸ਼ਰਜ ਪਟਿਆਲਾ।

**BCG-403: ENTREPRENEURSHIP AND SMALL BUSINESSES****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Entrepreneurship:** Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship, etc.

Entrepreneurship and Micro, Small and Medium Enterprises. Introduction to Entrepreneur, Entrepreneurship and Enterprise – Importance and relevance of the entrepreneur – Factors influencing entrepreneurship – Pros and Cons of being an entrepreneur – Women entrepreneurs, problems and promotion – Types of Entrepreneurs – Characteristics of a successful entrepreneur – Competency requirement for entrepreneurs – Awareness of self competency and its development

**Small Scale Industries** – Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns – Importance and role played by SSI in the development of the Indian economy – Problems faced by SSI's and the steps taken to solve the problems – Policies governing SSI's.

**PART – II**

**Starting a Small Industry** –Understanding a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection – An overview of the steps involved in starting a business venture – location, clearances and permits required, formalities, licensing and registration procedures – Assessment of the market for the proposed project – Importance of financial, technical and social feasibility of the project.

**Preparing the Business Plan (BP)** – Business Plan– Meaning and importance, Typical BP format covering financial, marketing, human resource, technical and social aspects– Preparation of BP – Common pitfalls to be avoided in preparation of a BP

**Implementation of the project** – Financial assistance through SFC’s, SIDBI, Commercial Banks, Financial incentives for SSI’s, and Tax Concessions – Assistance for obtaining raw material , machinery, land and building and technical assistance

**Sickness in SSI’s** – Meaning and definition of a sick industry – Causes of industrial sickness Preventive and remedial measures for sick industries

**Suggested Readings:**

1. Dollinger M. J., “Entrepreneurship – Strategies and Resources”, (2008), Marsh Publications.
2. Pareek, U., and Rao, T. V., eds., “Developing Entrepreneurship: Handbook”, 1978, Indian Institute of Management (IIM), Ahmedabad.
3. Sharma S.V.S., “Entrepreneurial Development–SIET’s Experience in Developing Entrepreneurship: Issues and Problems”, (1980), Small Industries Development Training Institute, Hyderabad.
4. Srivastava, S.B., “A Practical Guide to Industrial Entrepreneurs”, 1980, Sultan Chand & Sons, New Delhi.
5. Kumar, A. et al., Entrepreneurial Development, New Age International Publisher, New Delhi.
6. Murthy, CSV, “Small Scale Industries and Entrepreneurial Development”, 2010, Himalaya Publishing House Pvt Ltd, New Delhi.
7. Desai, V., “Management of Small Scale Industry”, (1992), Himalaya Publishing House Pvt Ltd, New Delhi.

**Note: Latest edition of text book may be used.**



**BCG-404: INDUSTRIAL LAWS****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**THE FACTORIES ACT, 1948:** Importance, Definitions, Provisions of the Factories Act relating of Health, Safety and welfare of the workers Working hours of Adults and Young persons.

**INDUSTRIAL DISPUTES ACT, 1947:** Meaning of Industrial Disputers, Authorities under the Industrial disputes Act, their duties and right, Strikes and lockouts, Lay off and retrenchment.

**TRADE UNIONS ACT, 1926:** Definition and Registration of trade unions Rights and liabilities of Registered Trade Unions.

**PART – II**

**EMPLOYEES STATE INSURANCE ACT, 1948:** Constitution and Functions Employees state Insurance corporation, Standing committee and medical Benefit Council, Provisions relating to Contribution and benefits.

**WORKMEN'S COMPENSATION ACT, 1923:** A brief study of the provisions to compensation of workman.

**Suggested Readings:**

1. Padhi, P.K., "Labour and Industrial Laws", 2008, Prentice Hall of India Pvt Ltd, New Delhi.
2. Srivastava, S.C., "Industrial Relations and Labour Laws", 2009, Vikas Publications.
3. Shukla, R.K., "Industrial Relations and Labour Laws", 2006, New Royal Book Company.

**Note: Latest edition of text book may be used.**

**BCG-405: INSURANCE AND RISK MANAGEMENT****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

Insurance organization and management – Organisation forms in Life and Health insurance – Organisational structure – Life insurers management and Office administration – Insurance documentation – Publicity – Proposal forms – Policies contracts – Premium receipts – Endorsement – Renewals.

Role of Insurance intermediaries in emerging markets – Agency regulation – Prerequisites – Training procedures for becoming an agent – Remuneration and other benefits – Agency commission structures – Functions of an agent.

Pricing of insurance products – Impact of legislation(IRDA) and competition on pricing – Taxation and policies – Market related policies – Cost consciousness – Accounting practices – Scale of operations – Factors having impact on the demand for insurance

**PART – II**

Risk and risk management process – Concept of risk – risk vs. uncertainty – types of risks – risk identification – evaluation – risk management objectives – selecting and implementing risk management techniques.

Commercial risk management applications – property – liability–commercial property insurance different policies and contracts – business liability and risk management insurance – workers' compensation and risk financing.

Personal risk management applications – property – liability–risk management for auto owners – risk management for homeowners.

Risk management applications–loss of life–loss of health – retirement planning and annuities – employee benefits – financial and estate planning.

**Suggested Readings:**

1. Black K. Jr., Skipper. H. D. Jr, “Life and Health Insurance”, 2000, Upper Saddle River, NJ, Pearson Education.
2. Palande P.S., Shah R.S. and Lunawat M.L., “Insurance in India”, 2007, Response Books, Sage Publications Ltd.
3. Gupta, P.K., “Insurance and Risk Management”, 2005, Himalaya Publishing House, New Delhi.
4. Holyoake J. & Weiper B., “Insurance”, CIB Publications, Delhi.
5. Ganguly A., “Insurance Management”, 2002, New Age Publications, New Delhi.
6. Rejda, George E: “Principles of Risk Management and Insurance”, 2005, Pearson Education India.
7. Heins W., “Risk Management and Insurance”, Seventh Edition, McGraw Hill Pub.

**Note: Latest edition of text book may be used.**

**BCG–406: INDIAN ECONOMY****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

Meaning and Characteristics of underdevelopment – salient features of Indian Economy – factors responsible for development – development as distinct from growth – a comparison between Indian and other developing economies like China, Pakistan, Taiwan, Korea will give a better idea of development.

Planning in India – meaning, process, and approaches. Five Year Plans– Objectives in general and targets and performance.

Agricultural role in Indian Economy (Contribution to GNP, employment, etc.,) Problems of low productivity – Land Reforms – need and scope. The food problem and Green Revolution; Mechanisation – desirability and feasibility.

**PART – II**

Agricultural Marketing – Regulated Markets – warehousing – Role of Agricultural Prices commission (APC) – Procurement Policy – Buffer – Stock – Dual Pricing – Role of FCI. Agricultural Credit: Need and Sources.

Industry – importance – Role of Small Scale Industry – some large scale industries (Iron & Steel, Cotton, Textiles, Sugar, Jute, Petro–chemicals, Tea, etc.,) Industrial Sickness – causes and measures; Industrial Policy Resolutions (of 1956, 1985 & 1991)

**Suggested Readings:**

1. Rudar Datt, Sundaram, K.P.M., “Indian Economy”, 2012, S. Chand & Co., New Delhi
2. Jhingan, M.L. “The Economics of Development & Planning”, 22<sup>nd</sup> Revised Edition, Konark Publications, New Delhi.
3. Sankaran S, “Indian Economy: Problems, Policies and Development”, 1994, Margham Publication, Chennai.
4. RBI Bulletin, Primit Chaudhury, The Indian Economy, Poverty and Development, Vikas Publishing House, New Delhi.
5. Velayutham, “Foreign Trade, Theory & Practice”, S. Chand & Co., New Delhi.

**Note: Latest edition of text book may be used.**

**ESL–222: ENVIRONMENTAL STUDIES–II (COMPULSORY)****Time: 3 Hrs.****Max. Marks: 50****Theory Lectures: 1½ Hours/ Week**

**Section–A: (15 Marks):** It will consist of five short answer type questions. Candidates will be required to attempt three questions, each question carrying five marks. Answer to any of the questions should not exceed two pages.

**Section–B: (20 Marks):** It will consist of four essay type questions. Candidates will be required to attempt two questions, each question carrying ten marks. Answer to any of the questions should not exceed four pages.

**Section–C: (15 Marks):** It will consist of two questions. Candidate will be required to attempt one question only. Answer to the question should not exceed 5 pages.

**1. Biodiversity and its Conservation:**

- Definition: Genetic, species and ecosystem diversity.
- Biogeographical classification of India.
- Value of Biodiversity: Consumptive use; productive use, social, ethical, aesthetic and option values.
- Biodiversity of global, National and local levels.
- India as mega-diversity nation.
- Hot-spots of biodiversity.
- Threats to Biodiversity: Habitat loss, poaching of wild life, man wildlife conflicts.
- Endangered and endemic species of India.
- Conservation of Biodiversity: In situ and Ex-situ conservation of biodiversity.

**2. Environmental Pollution:**

- Definition, causes, effects and control measures of:
  - a) Air Pollution
  - b) Water Pollution
  - c) Soil Pollution
  - d) Marine Pollution
  - e) Noise Pollution
  - f) Thermal Pollution
  - g) Nuclear Hazards
  - h) Electronic Waste
- Solid Waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster Management: Floods, Earthquake, Cyclone and Landslides.

**3. Human Population and the Environment**

- Population growth, variation among nations.
- Population explosion-Family welfare programme.
- Environment and human health.
- Human rights.
- Value education.
- HIV/AIDS.
- Women and child welfare.

- Role of information technology in environment and human health.
- Case studies.
- Road Safety Rules & Regulations: Use of Safety Devices while Driving, Do's and Don'ts while Driving, Role of Citizens or Public Participation, Responsibilities of Public under Motor Vehicle Act, 1988, General Traffic Signs.
- Accident & First Aid: First Aid to Road Accident Victims, Calling Patrolling Police & Ambulance.

#### 4. National Service Scheme

- **Entrepreneurship Development:** Definition & Meaning; Qualities of good entrepreneur; Steps/ ways in opening an enterprise; Role of financial and support service Institutions.
- **Civil/Self Defense:** Civil defense services, aims and objectives of civil defense; Needs for self defense training.

#### 5. Field Visits:

- Visit to a local area to document environmental assets–river/forest/grassland/hill/mountain.
- Visit to a local polluted site–Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems–pond, river, hill slopes etc.
- Contribution of the student to NSS/any other social cause for service of society.

**Note:** In this section the students will be required to visit and write on the environment of an area/ ecosystem/village industry/disaster/mine/dam/agriculture field/waste management/hospital etc. with its salient features, limitations, their implications and suggestion for improvement.

#### References/Books:

1. Agarwal, K. C. 2001. Environmental Biology, Nidhi Publications Ltd. Bikaner.
2. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
3. Down to Earth, Centre for Science and Environment, New Delhi.
4. Jadhav, H. & Bhosale, V. M. 1995. Environmental Protection and Laws. Himalaya Pub.
5. Joseph, K. and Nagendran, R. 2004. Essentials of Environmental Studies, Pearson Education (Singapore) Pte. Ltd., Delhi.
6. Kaushik, A. & Kaushik, C. P. 2004. Perspective in Environmental Studies, New Age International (P) Ltd, New Delhi.
7. Miller, T. G. Jr. 2000. Environmental Science, Wadsworth Publishing Co.
8. Sharma, P. D. 2005. Ecology and Environment, Rastogi Publications, Meerut.
9. Booklet on Safe Driving. Sukhmani Society (Suvidha Centre), District Court Complex, Amritsar
10. Kanta, S., 2012. Essentials of Environmental Studies, ABS Publications, Jalandhar.

**BCG–501: ENGLISH COMPULSORY****Time: 3 Hours****Max. Marks: 50****Texts Prescribed:**

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

**Course Contents:**

1. The study of the whole text of the play, *All My Sons* **20 Marks**
2. The study of the following poems from the prescribed book. **20 Marks**

*Poems of Nature and Culture*

William Wordsworth:	The World is Too Much With Us
	The Solitary Reaper
Gordon Lord Byron:	She Walks in Beauty
P.B. Shelly:	Ozymandias
John Keats:	La Belle, Dame Sans Merci
Alfred Lord Tennyson:	In Memoriam
Robert Browning:	Meeting at Night
Mathew Arnold:	Dover Beach
W.B. Yeats:	Words
Walter De La Mare:	The Listeners
Wilfred Owen:	Strange Meeting
Robert Graves:	The Portrait
W.H. Auden:	The Unknown Citizen
Dylan Thomas:	Do not Go Gentle into That Good Night
Ted Hughes:	The Thought–Fox
Sylvia Plath:	Mirror
Seamus Heaney:	Honeymoon Flight
Rabindranath Tagore:	False Religion
Nissim Ezekiel:	Night of Scorpion

3. Formal letter and application writing

**10 Marks**



**Instructions for the Paper Setter and Distribution of Marks:**

The question paper will consist of three sections and the distribution of marks will be as under:

**Section A: 10 Marks**

**Section B: 24 Marks**

**Section C: 16 Marks**

**Section–A:**

- I. Six questions (three questions from the play *All My Sons* and three questions from *Poems of Nature and Culture*) requiring very short answers based on the reading of *All My Sons* and the prescribed poems shall be set and examinees will be expected to answer any FIVE.

**(2x5=10 Marks)**

**Section–B:**

- II. THREE questions requiring brief descriptive answers based on character, tone, plot and theme(s) in the play *All My Sons* will be set and examinees will be expected to attempt any TWO.

**(6x2= 12 Marks)**

- III. THREE questions on central idea, theme, tone or style etc. of the prescribed poems from the textbook, *Poems of Nature and Culture* will be set for the students to attempt any TWO of these questions.

**(6x2= 12 Marks)**

**Section–C:**

- IV. ONE question requiring students to explain a stanza with reference to context will be set. The stanza for explanation will be taken from the poems prescribed in the syllabus. ONE essay type question from the play *All My Sons* will be set.

**The students will be required to answer any of these two questions.**

**(1x8=8 Marks)**

- V. ONE question with internal choice will be set on formal letter/application writing.

**(1x8=8 Marks)**

**BCG-502: ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ : 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ : 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ**

1. **ਜੱਗ ਬੀਤੀ ਹੱਡ ਬੀਤੀ** (ਕਥਾ ਸੰਗ੍ਰਹਿ) (ਸੰਪਾ. ਜੁਗਿੰਦਰ ਸਿੰਘ ਰਾਹੀ),  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ, 2008.  
(ਪਹਿਲੀਆਂ ਛੇ ਕਹਾਣੀਆਂ)
2. **ਗਾਂਢ ਪ੍ਰਵਾਹ**  
(ਸੰਪਾ. ਡਾ. ਬਿਕਰਮ ਸਿੰਘ ਘੁੰਮਣ ਅਤੇ ਜਸਪਾਲ ਸਿੰਘ ਰੰਧਾਵਾ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ  
(ਭਾਗ ਪਹਿਲਾ)
3. **ਲਗਪਗ 200 ਸ਼ਬਦਾਂ ਵਿਚ ਪੈਰੂਾ ਰਚਨਾ**
4. **ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰੂੇ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ**
5. **ਵਿਆਕਰਣ :**  
(ੳ) ਨਾਉ ਵਾਕੰਸ਼ : ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰ  
(ਅ) ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ : ਮੇਲ ਤੇ ਅਧਿਕਾਰ

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

- |    |  |            |
|----|--|------------|
| 1. | ਕਿਸੇ ਇਕ ਕਹਾਣੀ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇਕ)  | 10 ਅੰਕ     |
| 2. | ਕਿਸੇ ਇਕ ਰੇਖਾ-ਚਿਤ੍ਰ ਦਾ ਸਾਰ/ਵਿਸ਼ਾ-ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇਕ)   | 10 ਅੰਕ     |
| 3. | ਪੈਰੂਾ : ਤਿੰਨਾਂ ਵਿਚੋਂ ਕਿਸੇ ਇਕ ਵਿਸ਼ੇ ਉਤੇ   | 05 ਅੰਕ     |
| 4. | ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰੂੇ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ  | 05 ਅੰਕ     |
| 5. | ਨੰਬਰ 5 ਉਤੇ ਨਿਰਧਾਰਿਤ ਵਿਆਕਰਣ ਵਿਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ   | 10 ਅੰਕ     |
| 6. | ਉਪਰੋਕਤ ਲੜੀ ਨੰਬਰ 1 ਅਤੇ 2 ਦੀਆਂ ਪੁਸਤਕਾਂ ਵਿਚੋਂ ਸੰਖਿਪ ਉੱਤਰਾਂ ਵਾਲੇ<br>5 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰੇਕ ਦਾ ਉੱਤਰ 50 ਸ਼ਬਦਾਂ ਤੋਂ ਵੱਧ ਨਾ ਹੋਵੇ | 5X2=10 ਅੰਕ |

**BCG-502: ਮੁਢਲੀ ਪੰਜਾਬੀ**  
**(ਪੰਜਾਬ ਦਾ ਇਤਿਹਾਸ ਤੇ ਸੱਭਿਆਚਾਰ)**  
**(In Lieu of Punjabi Compulsory)**

Time: 3 Hrs.

Marks: 50

ਅੰਕਾਂ ਦੀ ਵੰਡ:-

**ਭਾਗ ਓ:-** ਇਸ ਭਾਗ ਵਿੱਚ 15 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਵਿਦਿਆਰਥੀ ਵਲੋਂ ਕਿਸੇ 10 ਦੇ ਉੱਤਰ 30-40 ਸ਼ਬਦਾਂ ਵਿੱਚ ਦਿੱਤੇ ਜਾਣ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 2 ਅੰਕ ਹੋਣਗੇ।

**ਭਾਗ ਅ:-** ਇਸ ਭਾਗ ਵਿੱਚ 6 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਵਿਦਿਆਰਥੀ ਵਲੋਂ ਕਿਸੇ 3 ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ 400-500 ਸ਼ਬਦਾਂ ਵਿੱਚ ਦਿੱਤੇ ਜਾਣ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 10 ਅੰਕ ਹਨ।

1. **ਸਿੱਖ ਪੰਥ ਵਿੱਚ ਪਰਿਵਰਤਨ:-** ਗੁਰੂ ਹਰਗੋਬਿੰਦ ਸਾਹਿਬ ਤੋਂ ਗੁਰੂ ਤੇਗ ਬਹਾਦਰ ਸਾਹਿਬ ਤੱਕ (1606-1675) ਮੀਰੀ-ਪੀਰੀ, ਇਸ ਦੀਆਂ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ ਤੇ ਪ੍ਰਭਾਵ, ਗੁਰੂ ਤੇਗ ਬਹਾਦਰ ਜੀ ਦਾ ਜੀਵਨ ਅਤੇ ਯੋਗਦਾਨ, ਗੁਰੂ ਤੇਗ ਬਹਾਦਰ ਸਾਹਿਬ ਦੀ ਸ਼ਹਾਦਤ।
2. **ਗੁਰੂ ਗੋਬਿੰਦ ਸਿੰਘ ਤੇ ਖਾਲਸਾ ਪੰਥ ਦਾ ਨਿਰਮਾਣ:-** ਗੁਰੂ ਗੋਬਿੰਦ ਸਿੰਘ ਜੀ (1675-1708), ਆਰੰਭਿਕ ਜੀਵਨ, ਖਾਲਸਾ ਪੰਥ ਦੀ ਸਾਜਨਾ (1699), ਗੁਰੂ ਗੋਬਿੰਦ ਸਿੰਘ ਜੀ ਦੀ ਸ਼ਖਸ਼ੀਅਤ।
3. **ਪੰਜਾਬ ਦਾ ਸਮਾਜਿਕ ਤੇ ਸੱਭਿਆਚਾਰਕ ਜੀਵਨ:-** ਮੇਲੇ ਅਤੇ ਤਿਉਹਾਰ, ਲੋਕ ਗੀਤ, ਲੋਕ ਨਾਚ, ਪੰਜਾਬ ਦੇ ਪ੍ਰਸਿੱਧ ਲੋਕ ਕਿੱਸੇ: ਪੂਰਨ ਭਗਤ, ਹੀਰ ਰਾਂਝਾ, ਸੋਹਣੀ ਮਹੀਵਾਲ

ਸਬੰਧਿਤ ਪੁਸਤਕਾਂ:-

1. 'ਪੰਜਾਬ ਦਾ ਲੋਕ ਵਿਰਸਾ', ਕਰਨੈਲ ਸਿੰਘ ਬਿੰਦ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ ਪਟਿਆਲਾ।
2. 'ਪੰਜਾਬ ਦਾ ਵਿਰਸਾ', ਪ੍ਰਿਥੀਪਾਲ ਸਿੰਘ ਕਪੂਰ, ਨਿਊ ਬੁੱਕ ਕੰਪਨੀ ਜਲੰਧਰ।
3. 'ਪੰਜਾਬ' (ਇਤਿਹਾਸ; ਕਲਾ ਸਾਹਿਤ ਤੇ ਸੱਭਿਆਚਾਰ ਆਦਿ) ਮੁੱਖ ਸੰਪਾਦਕ ਮਹਿੰਦਰ ਸਿੰਘ ਰੰਧਾਵਾ, ਭਾਸ਼ਾ ਵਿਭਾਗ ਪੰਜਾਬ ਪਟਿਆਲਾ।
4. 'ਸ਼ਿਰੋਮਣੀ ਸਿੱਖ ਇਤਿਹਾਸ' 1469-1708 ਡਾ. ਸੁਖਦਿਆਲ ਸਿੰਘ, ਸੰਗਮ ਪਬਲੀਕੇਸ਼ਨ, ਸਮਾਣਾ।
5. 'ਸੰਖੇਪ ਜੀਵਨ ਦਸ ਗੁਰੂ ਸਾਹਿਬਾਨ', ਗਿਆਨੀ ਜਗਤਾਰ ਸਿੰਘ ਰਾਏ ਮੋਰਾਵਾਲੀ, ਆਜਾਦ ਬੁੱਕ ਡੀਪੂ, ਹਾਲ ਬਜਾਰ, ਅੰਮ੍ਰਿਤਸਰ।
6. 'ਸਿੱਖ ਇਤਿਹਾਸ' (1469-1765), ਪ੍ਰਿੰਸੀਪਲ ਤੇਜਾ ਸਿੰਘ, ਡਾ. ਗੰਡਾ ਸਿੰਘ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ ਪਟਿਆਲਾ।
7. 'ਸਿੱਖ ਇਤਿਹਾਸ' ਭਾਗ ਪਹਿਲਾ, ਖੁਸ਼ਵੰਤ ਸਿੰਘ ਅਨੁਵਾਦਕ ਡਾ. ਗੁਰਦਰਸ਼ਨ ਸਿੰਘ ਔਲਖ, ਲਾਹੌਰ ਬੁੱਕ ਸ਼ਾਪ ਲੁਧਿਆਣਾ।
8. 'ਪੰਜਾਬ ਦਾ ਵਿਰਸਾ' (ਪੰਜਾਬ ਦੇ ਸੱਭਿਆਚਾਰ ਦਾ ਵਿਕਾਸ) ਪ੍ਰਿਥੀਪਾਲ ਸਿੰਘ ਕਪੂਰ, ਨਿਊ ਬੁੱਕ ਕੰਪਨੀ ਜਲੰਧਰ।
9. 'ਸਿੱਖ ਹਿਸਟਰੀ' 1469-1988 ਖੁਸ਼ਵੰਤ ਸਿੰਘ, ਨਵਯੁੱਗ ਪਬਲਿਸ਼ਰਜ ਨਵੀਂ ਦਿੱਲੀ।
10. 'ਸਾਡਾ ਇਤਿਹਾਸਭਾਗ ਪਹਿਲਾ' (1469-1708) ਪੰਜਾਬ ਦਾ ਇਤਿਹਾਸ: ਸਤਿਬੀਰ ਸਿੰਘ, ਨਿਊ ਬੁੱਕ ਕੰਪਨੀ ਜਲੰਧਰ।
11. 'ਪੰਜਾਬ ਦਾ ਇਤਿਹਾਸ' (1469-1799) ਸ਼ਿਵ ਗਜਰਾਨੀ, ਮਦਨ ਪਬਲਿਸ਼ਰਜ ਪਟਿਆਲਾ।

**BCG–503: MANAGEMENT ACCOUNTING****Time: 3 Hours****Max. Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; The total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7, 8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART–I**

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

**Analysis and Interpretation of financial Statement:** – Meaning– Types and Methods of Financial Analysis – Comparative statements – Trend Analysis – Common size statements (a general discussion only). Ratio Analysis: – Meaning –Nature – uses and limitations of Ratios

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

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

**PART – II**

Managerial decision making with the help of C.V.P. Analysis : Marginal Costing–Fixed Cost, Variable Cost, Contribution, P/V ratio, Break Even Analysis – Algebraic and Graphic presentation – Decision making: Fixation of Selling Price – Exploring new markets – make or buy–key factor – Product Mix – Operate or Shutdown

Responsibility Accounting –Concept – Significance – Responsibility centers–Activity Based Costing – (General outline only)

**Suggested Readings:**

1. Maheswari, S.N., “*Principles of Management Accounting*”, 2007, Sultan Chand & Sons, New Delhi
2. Vashisht, C.D. and Sexana, V.K., “*Advanced Management Accounting*”, 2012, Sultan Chand & Sons, New Delhi
3. Gowda, J.M., “*Management Accounting*”, 2010, Himalaya Publishing House, New Delhi.
4. Manmohan and Goyal, S.N., “*Principles of Management Accounting*”, Shakithabhavan Publication, Agra
5. Pillai, R.S.N. and Bagavathi, V., “*Management Accounting*”, 2013, S. Chand & Co. Pvt. Ltd., New Delhi
6. Sharma, R.K. and Gupta, S.K., “*Management Accounting: Principles and Practices*”, 1996, 7<sup>th</sup> Edition, Kalyani Publishers Ltd., New Delhi

**BCG–504: INDIRECT TAX LAWS****Time: 3 Hours****Max. Marks: 50****Note: 1. The question paper covering the entire course shall be divided into three sections.****2. The candidates are allowed to use [Non–Scientific] calculator.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; The total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART–I****Indirect Taxes:** Introduction, Meaning, Features, Merits and Demerits.**Central Excise Duty Act 1944:** Central Excise: Meaning, Features, Nature, Kinds, Important Definitions, General Procedure for excisable goods and obtaining registration. Provisions regarding Central Excise Duty, Exemptions to small scale industries.**Value Added Tax (VAT):** Historical Background, Important Terms and Definitions, Statement of Objects (Related to Punjab).**PART – II****Central Sale Tax Act 1956:** Meaning, growth, objects and important definitions; principles for determining different categories of sales, collection of tax. Registration of Dealers : Procedure for obtaining registration certificate; Amendment in Certificate of Registration, cancellation of Certificate of Registration**Service Tax 2007:** Service Tax; Historical development, features, scope, taxable services and exempted services, Service Tax Credit, Administrative mechanism of service tax; procedure regarding valuation of taxable services, compensation of tax of different services, provisions regarding registration and furnishing the returns of service tax.**Suggested Readings:**

1. Datey, V.S., “*Indirect Tax Law & Practice*”, 2008, Taxmann Publications Pvt. Ltd. New Delhi
2. Mehrota, H.C., “*Indirect Taxes Law and Practice*”, 2009, Sahitya Bhawan Publications, Agra
3. Ahuja, G. and Gupta, R., “*Systematic Approach to Income Tax*”, 2011, Bharat Law House Pvt. Ltd., New Delhi
4. Singhania, V.K. and Singhania, M., “*Students’ Guide to Income Tax*”, 2013, Taxmann Publication Pvt. Ltd, New Delhi.
5. Ahuja, G. and Gupta, R., “*Simplified Approach to Corporate Tax Planning and Management*”, 2012, Bharat Law House Pvt. Ltd., New Delhi.
6. Reddy, P.V., “*Guide to Service Tax*”, 12<sup>th</sup> Edition, Asia Law House, New Delhi
7. Kumar, S., “*Systematic Approach to Indirect Taxes*”, 2008, Bharat Law House Pvt. Ltd., New Delhi
8. Gupta, S. S., “*Service Tax –How to meet your obligation*”, 2010, Taxmann Publications Pvt. Ltd., Delhi.

**BCG–505: OPERATIONS RESEARCH****Time: 3 Hours****Max. Marks: 50**

**Note: 1. The question paper covering the entire course shall be divided into three sections.**

**2. The candidates are allowed to use [Non–Scientific] calculator.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART–I**

**Basics of Operational Research** – Development, Definition Characteristics, Necessity, Scope, Limitation.

**Linear Programming** – Introduction, Application, Formulation of Linear Programming Problem, General Linear Programming Problem, Graphical Method of Solution. Theory of Simplex method, Big–M Method.

**Transportation Model** – Assumption, Formulation and Solution of transportation Models, Trans–Shipment Problems, Definition of Assignment Model, Hungarian Method for solution of Assignment Problems, Travelling Salesman Problem.

**PART–II**

**Queuing Models** – Application, Introduction, Elements, operating Characteristics, Waiting Time and Idle Time Costs, Model I – Single Channel poisson Arrivals with Exponential Service Times. Infinite Population; Assumption & Limitation Poisson of Queuing Model.

**Game Theory** – Theory of Games, Characteritics of Games, Rules – Look for a pure Strategy, Reduce Game by Dominance, Mixed Strategies (2 x 2 Games, 2 x n Games or m x 2 Games).

**Net Work Analysis** in Project Planning: Project, Project Planning scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises

**Suggested Readings:**

1. Hien, L.W., “*Quantitative Approach to Managerial Decisions*”, Prentice Hall, New Jersey.
2. Morse, L. B., “*Statistics for Business & Economics*”, Harper Collins, New York.
3. Levin, R. I. and Rubin, D. S., “*Statistics for Management*”, 2010, Prentice Hall of India, New Delhi.
4. Watsnam Terry J. and Keith Parramor: *Quantitative Methods in Finance*, International Thompson Business Press, London
5. Sharma, J.K., “*Quantitative Techniques for Managerial Decisions*”, 2007, Macmillan Publishers India, New Delhi.
6. Vohra, N.D., “*Quantitative Techniques in Management*”, 2007, Tata McGraw Hill, New Delhi.
7. Kapoor, V.K., “*Operations Research Techniques for Management*”, 7<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
8. Swaroop, K., Gupta, P.K. and Manmohan, “*Operations Research*”, 2013, 18<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
9. Gupta, P.K. and Hira, D.S., “*Operations Research*”, 2009, S. Chand & Co., New Delhi.

**GROUP-I: (ACCOUNTING & FINANCE)**  
**BCG-511: CONTEMPORARY ACCOUNTING**

**Time: 3 Hours**

**Max.Marks: 50**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; The total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

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

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

**Price Level Accounting** – Methods, Utility and Corporate Practices

**Corporate Social Reporting:** Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting. Corporate Social Reporting in India. **Corporate Reporting:** Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting.

**PART – II**

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

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

**Basel II and III Norms**

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

**Contemporary Issues In Management Accounting: Target Costing.**

**Suggested Readings:**

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



**GROUP-I: (ACCOUNTING & FINANCE)**  
**BCG 512: ADVANCED FINANCIAL MANAGEMENT**

**Time: 3 Hours**

**Max.Marks: 50**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

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

**Sources of Finance and Cost of Capital**– Different sources of finance; long term and Short term sources

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

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

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

**PART – II**

**Working Capital Management** – Introduction; Meaning and Concept of Working Capital; Management of Working Capital and Issues in Working Capital; Estimating Working Capital Needs; Operating or Working Capital Cycle. Various sources of finance to meet working capital requirements Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)

Bank financing: recommendations of Tandon committee and Chore committee Management of components of working capital (an introduction only)

**Capital Expenditure Decisions:**

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

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

**Suggested Readings:**

1. Khan and Jain, “*Financial Management*”,2007, TMH
2. Horne, Van, “*Financial Management & Policy*”, 2002, Pearson
3. Sharan, “*Fundamentals of Financial Management*”,2008,Pearson
4. Banerjee, B, “*Financial Policy & Management Accounting*”, 2005, PHI
5. Chandra, P., “*Financial Management*”,2010, TMH

**GROUP-II: BANKING AND INSURANCE**  
**BCG 521: BANKING SERVICES MANAGEMENT**

**Time: 3 Hours**

**Max.Marks: 50**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Banking Services** – Meaning and Importance – Economic and Monetary implications of Banking Operations – Tangible Services – Deposits, Withdrawals and Lending – Intangible Services – Improved Customer Services – Deficiency in Services – Ways to Improve the Services.

**Banking Services** – Loans and Advances – Forms of Advances – General Loans, Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases, Advances against Hire purchase advances, Packing Credits – Import loan – Industrial advances – Advances to Small borrowers – Agricultural Financing–advances.

**PART – II**

**Regulations for Banking Services** – Banking Regulation Act 1949 – RBI Act 1934 – Negotiable Instrument Act 1881– Endorsement, Crossing of Cheques, Payment of Cheques, Collection of Cheques, Bills of Exchange and Promissory Notes, Rights and Liabilities of parties to Negotiable Instrument – Relationship between Banker and Customer.

**E – Banking Services** – Internet Banking – Phone Banking – Mobile Banking – ATM's – Debit Card – Credit Cards.

**Banking Sector Reforms** – Basle Norms – Capital Adequacy – Globalised Challenges in Banking Services – New Trends in Banking Services – Measurement of Service Quality – SERVQUAL

**Suggested Readings:**

1. Khubchandani, BS, '*Practice and Law of Banking*', Mac Millan India Ltd 2000.
2. Nanda, KC, '*Credit and Banking*', *Response Book*, Sage Publications, 1999.
3. Sundram & Varshney, '*Banking and Financial System*', Sultan Chand & Sons.
4. Gurusamy, S, '*Financial Services & System*', 2009, Vijay Nicole imprints Pvt Ltd.
5. Heffernan, Shelagh, '*Modern Banking*', 2005, John Wiley and Sons Ltd

**GROUP-II: BANKING AND INSURANCE**  
**BCG-522: INSURANCE SERVICE MANAGEMENT**

**Time: 3 Hours**

**Max.Marks: 50**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; The total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The Candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Insurance Organization and Management** – Organisation forms in Life and Health insurance – Organisational structure – Life insurers management and **Office administration** – Insurance documentation – Publicity – Proposal forms – Policies contracts – Premium receipts – Endorsement – Renewals.

**Role of Insurance Intermediaries in Emerging Markets** – Agency Regulation – Prerequisites – Training procedures for becoming an agent – Remuneration and other benefits – Agency commission structures – Functions of an agent.

**PART – II**

**Underwriting and Claims** – Computation of premium and Bonuses – Claims – Annuities– Pensions – Claim processing and settlement – Role of Surveyors – Opportunity to appeal – Considerations in deriving gross premiums –Premium rate structure – Surplus and its distribution – Annual claim costs – Premium rate variables – Need for underwriting – Principles in underwriting – Features affecting Insurability.

**Pricing of Insurance Products** – Impact of Legislation and Competition on Pricing – Taxation and Policies – Market related policies – Cost Consciousness – Accounting practices – Scale of operations – Factors having impact on the demand for insurance – Rigidities in the present pricing system – Getting out of a controlled price regime – Price behaviors in a deregulated market.

**Suggested Readings:**

1. Kenneth Black Jr., Harold D. Skipper.Jr: “*Life and Health Insurance*”, 2000, Pearson Education.
2. Kenneth black Jr., Harold D. Skipper.Jr: “*Life and Health Insurance*”, Response Books.
3. Srinivasan, DC and Shashank srivastava: “*Indian Insurance Industry*”, 2003, New century Publications.
4. Julia Holyoake & Bill Weiper: “*Insurance*”, 2007, CIB publications, Delhi.
5. Ganguly, Anand “*Insurance Management*”, 2001, New Age Publications.

**GROUP–III: COMPUTER APPLICATIONS AND E–BUSINESS  
BCG–531: COMPUTED BASED ACCOUNTING**

**Time: 3 Hours**

**Max.Marks: 50**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; The total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

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

**Accounting as an Information System–** Importance of system approach for Accounting.

**General Role of Computers in Accounting–** Important aspects of Computer Accounting, Types of Accounting Softwares

**PART – II**

**Starting With Tally–** Tally server for single user, Tally for Multi–User.

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

**Activating tally for Multi–User–** Tally License server

**New Features of tally,** Installation of Tally, Running Tally

**Items on the tally screen–** Gateway of Tally, Direct Command area, The Buttons

Create a Company– Directory, Name, Mailing Name, Address, State, Pin Code, Email Address, Use Indian Vat, VAT TIN Number, Income tax Number, Maintain, Books Beginning from, Tally/Vault password, Use Security Control

**Suggested Readings:**

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

**GROUP–III: (COMPUTER APPLICATIONS & E–BUSINESS)**  
**BCG–532: E–COMMERCE**

**Time: 3 Hours**

**Max.Marks: 50**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Introduction to E– commerce :** Meaning and concept – E– commerce v/s Traditional Commerce– E– Business & E– Commerce – History of E– Commerce – EDI – Importance , features & benefits of E– Commerce – Impacts, Challenges & Limitations of E–Commerce – Supply chain management & E – Commerce – E – Commerce infrastructure.

**Business models of E – Commerce:** Business to Business – Business to customers– Customers to Customers – Business to Government – Business to Employee – E – Commerce strategy – Influencing factors of successful E– Commerce.

**PART – II**

**Marketing strategies & E – Commerce :** Website – components of website – Concept & Designing website for E– Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media– Models of internet advertising – Weakness in Internet advertising – Mobile Commerce.

**Electronic Payment system :** Introduction – Online payment systems – prepaid and postpaid payment systems – e– cash, e– cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics.

**Legal and ethical issues in E– Commerce:** Security issues in E– Commerce–Regulatory frame work of E– commerce.

**Suggested Readings:**

1. Turban, Efraim, and David King, “*Electronic Commerce: A Managerial Perspective*”, 2010, Pearson Education Asia, Delhi.
2. Kalakota, Ravi, “*Frontiers of Electronic Commerce*”, 2004, Addison – Wesley, Delhi.
3. Rayport, Jeffrey F. and Jaworksi, Bernard J, “*Introduction to E-Commerce*”, 2003, Tata McGraw Hill, New Delhi.
4. Smantha Shurety, “*E-Business with Net Commerce*”, Addison – Wesley, Singapore.
5. Rich, Jason R: *Starting an E-Commerce Business*, 2007, IDG Books, Delhi.
6. Laudon, Kenneth C and Carol Guercio Traver: *E-Commerce business. Technology*, 2011, Pearson Education, Delhi.
7. Stamper David A, and Thomas L.Case: *Business Data Communications*, 2005, Pearson Education, New Delhi.
8. Willam Stallings: *Business Data Communications*, 2007, Pearson Education, New Delhi.

**BCG–601: ENGLISH  
(COMPULSORY)**

**Time: 3 Hours**

**Max. Marks: 50**

**Texts Prescribed:**

1. *The English Teacher* by R.K. Narayan
2. *Glimpses of Theatre*, Guru Nanak Dev University Amritsar.

**Course Contents:**

1. The study of the whole text of the novel, *The English Teacher* **21 Marks**
2. The study of the following one-act plays from the prescribed book, *Glimpses of Theatre* **21 Marks**
  - i) The Will
  - ii) Villa for Sale
  - iii) Progress
  - iv) The Monkey's Paw
  - v) Sorry Wrong Number

Essay Writing

**8 Marks**

**Instructions for the Paper Setter and Distribution of Marks:**

**Note: The paper setters should avoid questions of theoretical nature on English Grammar.**

**The question paper will consist of three sections and the distribution of marks will be as under:**

**Section A: 10 Marks**

**Section B: 24 Marks**

**Section C: 16 Marks**

**Section–A:**

- I. SIX questions (three questions based on the prescribed one-act plays from the textbook, *Glimpses of Theatre* and three questions based on the novel, *The English Teacher* requiring very short answers based on the close reading of the prescribed novel and one-act plays shall be set and examinees will be expected to answer any FIVE. **(2x5=10 Marks)**

**Section–B:**

- II. THREE questions requiring brief descriptive answers based on character, tone, plot and theme(s) in the prescribed one-act plays will be set and examinees will be expected to attempt any TWO. **(6x2= 12 Marks)**
- III. THREE questions on central idea, theme, tone or style etc. of the prescribed novel will be set for the students to attempt any TWO of these questions. **(6x2= 12 Marks)**

**Section–C:**

- IV. ONE question requiring the students to write an essay on one of the three given topics will be set. **(1x8=8 Marks)**
- V. TWO essay type questions (one from the prescribed one-act plays and one from the prescribed novel) will be set for the students to answer any ONE of these questions. **(1x8= 8 Marks)**

**BCG-602: ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)**

ਸਮਾਂ : 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ : 50

**ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠਪੁਸਤਕਾਂ**

1. **ਜੰਗ ਬੀਤੀ ਹੱਡ ਬੀਤੀ** (ਕਥਾ ਸੰਗ੍ਰਹਿ) (ਸੰਪਾ. ਜੁਗਿੰਦਰ ਸਿੰਘ ਰਾਹੀ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ, 2008. (ਪਿਛਲੀਆਂ ਛੇ ਕਹਾਣੀਆਂ)
2. **ਗਾਂਢ ਪ੍ਰਵਾਹ**  
(ਸੰਪਾ. ਡਾ. ਬਿਕਰਮ ਸਿੰਘ ਘੁੰਮਣ ਅਤੇ ਜਸਪਾਲ ਸਿੰਘ ਰੰਧਾਵਾ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ  
(ਭਾਗ ਦੂਜਾ)
3. **ਲੇਖ ਰਚਨਾ** (ਵਿਦਿਅਕ ਅਤੇ ਸਭਿਆਚਾਰਕ ਵਿਸ਼ਿਆਂ ਬਾਰੇ)
4. **ਸੰਖੇਪ ਰਚਨਾ**
5. **ਵਿਆਕਰਣ :**  
(ੳ) ਕਿਰਿਆ ਵਾਕਾਂਸ਼ : ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰ  
(ਅ) ਕਾਰਕ ਅਤੇ ਕਾਰਕੀ ਸਬੰਧ

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

- |    |   |        |
|----|---|--------|
| 1. | ਕਿਸੇ ਇਕ ਕਹਾਣੀ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇਕ)   | 10 ਅੰਕ |
| 2. | ਕਿਸੇ ਇਕ ਨਿਬੰਧ ਦਾ ਸਾਰ/ਵਿਸ਼ਾ-ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇਕ)   | 10 ਅੰਕ |
| 3. | ਲੇਖ ਰਚਨਾ : ਤਿੰਨਾਂ ਵਿਚੋਂ ਕਿਸੇ ਇਕ ਵਿਸ਼ੇ ਉਤੇ   | 05 ਅੰਕ |
| 4. | ਸੰਖੇਪ ਰਚਨਾ  | 05 ਅੰਕ |
| 5. | ਨੰਬਰ 5 ਉਤੇ ਨਿਰਧਾਰਿਤ ਵਿਆਕਰਣ ਵਿਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ  | 10 ਅੰਕ |
| 6. | ਉਪਰੋਕਤ ਲੜੀ ਨੰਬਰ 1 ਅਤੇ 2 ਦੀਆਂ ਪੁਸਤਕਾਂ ਵਿਚੋਂ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 5 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰੇਕ ਦਾ ਉੱਤਰ 50 ਸ਼ਬਦਾਂ ਤੋਂ ਵੱਧ ਨਾ ਹੋਵੇ |        |

5X2=10 ਅੰਕ



BCG-602

**ਮੁਢਲੀ ਪੰਜਾਬੀ**  
**(ਪੰਜਾਬ ਦਾ ਇਤਿਹਾਸ ਤੇ ਸੱਭਿਆਚਾਰ)**  
**(In Lieu of Punjabi Compulsory)**

Time: 3 Hrs.

Marks: 50

ਅੰਕਾਂ ਦੀ ਵੰਡ :-

**ਭਾਗ ਓ:-** ਇਸ ਭਾਗ ਵਿੱਚ 15 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਵਿਦਿਆਰਥੀ ਵਲੋਂ ਕਿਸੇ 10 ਦੇ ਉੱਤਰ 30-40 ਸ਼ਬਦਾਂ ਵਿੱਚ ਦਿੱਤੇ ਜਾਣ  
। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 2 ਅੰਕ ਹੋਣਗੇ ।

**ਭਾਗ ਅ:-** ਇਸ ਭਾਗ ਵਿੱਚ 6 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ । ਵਿਦਿਆਰਥੀ ਕਿਸੇ 3 ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ 400-500 ਸ਼ਬਦਾਂ ਵਿੱਚ ਦਿੱਤੇ  
ਜਾਣ। ਹਰੇਕ ਦੇ 10 ਅੰਕ ਹਨ ।

1. **ਰਣਜੀਤ ਸਿੰਘ ਅਧੀਨ ਪੰਜਾਬ ਦਾ ਏਕੀਕਰਨ ਅਤੇ ਵਿਸਥਾਰ :-** 1790 ਵਿੱਚ ਪੰਜਾਬ ਦੇ ਰਾਜਨੀਤਿਕ ਹਾਲਾਤ, ਰਣਜੀਤ ਸਿੰਘ ਦਾ ਜੀਵਨ ਅਤੇ ਜਿੱਤਾਂ, ਅੰਮ੍ਰਿਤਸਰ ਦੀ ਸੰਧੀ, ਰਣਜੀਤ ਸਿੰਘ ਦੇ ਅੰਗਰੇਜ਼ਾਂ ਨਾਲ ਸਬੰਧ , ਸੈਨਿਕ ਪ੍ਰਬੰਧ, ਪੰਜਾਬ ਦਾ ਮਿਲਾਨ ਬ੍ਰਿਟਿਸ਼ ਰਾਜ ਵਿੱਚ ।
2. **ਰਾਜਨੀਤਿਕ ਜਾਗ੍ਰਿਤੀ ਅਤੇ ਸਮਾਜਿਕ-ਧਾਰਮਿਕ ਸੁਧਾਰ ਅੰਦੋਲਨ :-** 1857 ਦਾ ਵਿਦਰੋਹ ਅਤੇ ਪੰਜਾਬ, ਕੂਕਾ ਅੰਦੋਲਨ, ਗਦਰ ਅੰਦੋਲਨ, ਆਰੀਆ ਸਮਾਜ, ਨਿਰੰਕਾਰੀ ਤੇ ਨਾਮਧਾਰੀ, ਸਿੰਘ ਸਭਾ ਅੰਦੋਲਨ, ਗੁਰਦੁਆਰਾ ਸੁਧਾਰ ਅੰਦੋਲਨ ਅਤੇ ਅਕਾਲੀ।
3. **ਵੰਡ ਅਤੇ ਸੁਤੰਤਰਤਾ :-** ਜਲਿਆਵਾਲਾ ਬਾਗ ਹੱਤਿਆਕਾਂਡ, ਅਸਹਿਯੋਗ ਅੰਦੋਲਨ, ਨੌਜਵਾਨ ਭਾਰਤ ਸਭਾ, ਸਿਵਲ ਨਾ ਫੁਰਮਾਨੀ ਅੰਦੋਲਨ, ਭਾਰਤ ਛੱਡੋ ਅੰਦੋਲਨ, ਮਹਾਨ ਸੁਤੰਤਰਤਾ ਸੈਨਾਨੀਆਂ ਦਾ ਯੋਗਦਾਨ-
 

# ਲਾਲਾ ਲਾਜਪਤ ਰਾਏ	# ਮਾਸਟਰ ਤਾਰਾ ਸਿੰਘ
# ਸ.ਕਰਤਾਰ ਸਿੰਘ ਸਰਾਭਾ	# ਸ. ਭਗਤ ਸਿੰਘ
# ਸ.ਉਧਮ ਸਿੰਘ	# ਸ. ਖੜਕ ਸਿੰਘ

ਸਬੰਧਤ ਪੁਸਤਕਾਂ:-

1. 'ਰਣਜੀਤ ਸਿੰਘ', ਨਰਿੰਦਰ ਕ੍ਰਿਸ਼ਨ ਸਿਨਹਾ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
2. 'ਮਹਾਰਾਜਾ ਰਣਜੀਤ ਸਿੰਘ', ਸੀਤਾ ਰਾਮ ਕੋਹਲੀ, ਆਤਮਾਰਾਮ ਐਂਡ ਸੰਨਜ, ਪਬਲਿਸ਼ਰਜ਼ ਐਂਡ ਬੁੱਕ ਸੈਲਰਜ਼ ।
3. 'ਸਿੱਖ ਹਿਸਟਰੀ' 1469-1988 ਖੁਸ਼ਵੰਤ ਸਿੰਘ, ਨਵਯੁੱਗ ਪਬਲਿਸ਼ਰਜ਼, ਨਵੀਂ ਦਿੱਲੀ ।
4. 'ਸਿੱਖ ਇਤਿਹਾਸ' ਭਾਗ ਦੂਜਾ (1839-2004), ਖੁਸ਼ਵੰਤ ਸਿੰਘ ਅਨੁਵਾਦਕ ਡਾ. ਗੁਰਦਰਸ਼ਨ ਸਿੰਘ ਔਲਖ, ਲਾਹੌਰ ਬੁੱਕ ਸ਼ਾਪ ਲੁਧਿਆਣਾ।
5. 'ਸਿੱਖ ਇਤਿਹਾਸ' (1526-1849) ਬਿਸ਼ਨ ਦਾਸ, ਮਲਹੋਤਰਾ ਬ੍ਰਦਰਜ਼ ਪਬਲਿਸ਼ਰਜ਼, ਦਿੱਲੀ ।
6. 'ਪੰਜਾਬ ਦੀਆਂ ਲਹਿਰਾਂ' (1850-1910), ਸ਼ਮਸ਼ੇਰ ਸਿੰਘ 'ਅਸ਼ੋਕ', ਪ੍ਰਕਾਸ਼ਕ ਕਵਿਰਾਜ ਨਰਾਇਣ ਸਿੰਘ ਵੱਲਭ ਨਿਆਮਤ ਪੁਰੀ ।
7. 'ਪੰਜਾਬ ਦਾ ਵਿਰਸਾ', ਪ੍ਰਿਥੀਪਾਲ ਸਿੰਘ ਕਪੂਰ, ਨਿਉ ਬੁੱਕ ਕੰਪਨੀ, ਜਲੰਧਰ।
8. 'ਸਿੱਖ ਇਤਿਹਾਸ', ਕਨਿੰਘਮ, ਲਾਹੌਰ ਬੁੱਕ ਸ਼ਾਪ, ਲੁਧਿਆਣਾ ।
9. 'ਪੰਜਾਬ ਦਾ ਇਤਿਹਾਸ' (1791-1966) ਸ਼ਿਵ ਗਜਰਾਨੀ, ਮਦਨ ਪਬਲੀਸ਼ਰਜ਼, ਪਟਿਆਲਾ ।

**BCG–603: AUDITING****Time: 3 Hours****Max.Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART–I**

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

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

**PART–II**

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

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

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

**Suggested Readings:**

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

**BCG–604: DIRECT TAX LAWS****Time: 3 Hours****Max.Marks: 50**

**Note: 1. The question paper covering the entire course shall be divided into three sections.  
2. The candidates are allowed to use [Non–Scientific] calculator.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part–II of the syllabus. The Candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART–I**

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

Income Tax Act 1961: Heads of Income Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession

**PART–II**

Short term and long term capital gains; income from other sources; computation of Gross Total Income and Total Income and the tax liability of a salaried individual; deductions from the Gross Total Income of individuals. Tax Deduction at Source

**Suggested Readings:**

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

**BCG–605: CORPORATE GOVERNANCE****Time: 3 Hours****Max.Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The Candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART–I**

**Ethics in Business:** Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination.

Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection, Corporate Governance and Business Ethics.

**Corporate Governance:** Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms, Initiatives in India including clause 49.

**Major Corporate Scandals:** Junk Bond Scam (USA), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India),

**PART-II**

Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures?

**Codes & Standards on Corporate Governance:** Sir Adrian Cadbury Committee (UK), 1992 , Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999, Euroshareholders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes–Oxley (SOX) Act, 2002 (USA), Smith Report, 2003 (UK)

**Suggested Readings:**

1. Murthy, K.V. Bhanu and Krishna, U., *“Politics Ethics and Social Responsibilities of Business”*, 2009, Pearson Education, New Delhi.
2. Sharma, J. P., *“Corporate Governance, Business Ethics & CSR”*, 2011, Ane Books Pvt. Ltd., New Delhi.
3. Mallin, C., *“Corporate Governance”* (Indian Edition), 2012, Oxford University Press, New Delhi.
4. Tricker, B., *“Corporate Governance–Principles, Policies, and Practice”*, (Indian Edition), 2012, Oxford University Press, New Delhi.
5. Crane, A. and Matten, D., *“Business Ethic”* (Indian Edition), 2003, Oxford University Press, New Delhi.
6. Albuquerque, D., *“Business Ethics, Principles and Practices”*, (Indian Edition), 2010, Oxford University Press, New Delhi.
7. Blowfield, M. and Murray, A., *“Corporate Responsibility–A Critical Introduction”*, 2008, Oxford University Press.

**GROUP-I: (ACCOUNTING & FINANCE)  
BCG-611: PORTFOLIO MANAGEMENT**

**Time: 3 Hours**

**Max.Marks: 50**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

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

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

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

**PART – II**

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

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

**Suggested Readings:–**

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

**GROUP-I: (ACCOUNTING & FINANCE)****BCG-612: FINANCIAL SERVICES****Time: 3 Hours****Max.Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; The Total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The Candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Financial services** – meaning – features – importance – contribution of financial services in promoting industry – service sector

**Merchant banking** – meaning, origin and growth of merchant banking in India. Scope of merchant banking services – merchant bankers and management of public issues – merchant banking practices in India. Weakness in the functioning of merchant bankers in India.

**Mutual funds:** Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes – money market mutual funds – private sector mutual funds – functioning of mutual funds in India.

**PART – II**

**Lease financing:** Meaning – types of leasing – factors influencing lease – performance of leasing industry in India – RBI guidelines for hire-purchase – problems of hire-purchasing companies in India.

A. **Factoring:** Concept of factoring – why factoring – types of factoring – factoring mechanism – securitization of debt – concept and mechanism

B. **Retail banking services** – personal loan – home loans – car loans – consumer loans – educational loans– concept of plastic money – credit cards – debit card – (meaning – features – types – merits and de merits of each services are covered)

C. **Venture Capital:** Concept of venture capital fund – characteristics – growth of venture capital funds in India.

**Suggested Readings:**

1. Avadhani, “*Financial Services and Market*”, 1999, Himalaya Publishing House.
2. Bhole, “*Indian Financial System*”, 2009, Himalaya Publishing House.
3. Chandra, P, “*Security Analysis and Portfolio Management*”, 2011, Tata McGraw Hill.
4. Desai, Vasanth, “*The Indian Financial System*”, 1999, Himalaya Publishing House
5. Varshney, PN & Mittal DK, “*Indian Financial System*”, 2000, Sulthan Chand & Sons.

**GROUP-II: BANKING AND INSURANCE**  
**BCG- 621: FOREIGN EXCHANGE MANAGEMENT**

**Time: 3 Hours**

**Max.Marks: 50**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**The main theories** which seek to explain exchange rate behaviour. Forecasting exchange rate movements. Different exchange rate arrangements and government intervention.

**Financial Fragility and Systemic Risk** The main causes of financial. fragility and systemic risk. Financial sector adjustments in response to financial booms and busts since 1980.

**Introduction to Futures** – an overview of financial futures markets, including the types of contracts available – futures terminology and concepts, and futures pricing and behavior – cost of carrying and expectations approach – Uses of futures for hedging, arbitrage and speculation.

**PART – II**

**Swaps Development of the swaps market** – Characteristics and uses of swap products, interest rate and currency swaps – Legal and regulatory issues.

**Exchange rate Risk and Political Risk Identification** of the different types of exchange rate risk; transaction exposure, translation exposure and economic exposure, together with an analysis of political risk. Managing Foreign Exchange Rate Risk Strategies for managing foreign exchange rate risk and the instruments available; currency forwards, futures, options and swaps – Short-term Interest Rate Risk Management.



**Suggested Readings:**

1. Luc Soenen: “*Foreign Exchange Management*”, 1999, McGraw–Hill Primis Custom Publishing.
2. Loosigian, Allan: “*Foreign Exchange Futures: A Guide to International Currency*”, 2009, Scholarly Books, USA
3. Klopfenstein, Gary: “*Strategic Trading in the Foreign Exchange Markets: Insights from Foreign Exchange Traders Worldwide*”, 1993, AMACOM.
4. Fatemi, Khosrow: “*Foreign Exchange Issues, Capital Markets and International Banking in the 1990's*”, 2012, Taylor & Francis Publishers.
5. Walton, L E: “*Foreign Trade and Foreign Exchange*”, Macdonald & Evans. London.
6. Daigler, R.T: “*Managing Risk With Financial futures*”, 2000, Ashgate Publishing Limited
7. C.Jeevanandam: “*Foreign Exchange, Concepts, Practices & Control*”, 2012 Sultan Chand & Sons.

**GROUP-II: BANKING AND INSURANCE**  
**BCG-622: RISK MANAGEMENT AND INSURANCE**

**Time: 3 Hours**

**Max.Marks: 50**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The Candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

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

**Commercial Risk Management Applications** – Property – Liability–Commercial Property Insurance Different Policies and Contracts – Business Liability and Risk Management Insurance – Workers' Compensation and Risk Financing.

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

**PART – II**

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

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

**Suggested Readings:**

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

**GROUP–III: (COMPUTER APPLICATIONS & E–BUSINESS)**  
**BCG 631: WINDOWS AND NETWORKING**

**Time: 3 Hours**

**Max.Marks: 50**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the sections shall be 20 marks.

**PART –I**

**Operating System and Windows:** Operating Systems: Meaning, Definition, Functions and Types of Operating Systems – Booting process – Disk Operating System: Internal and External Commands – Wild Card Characters – Computer Virus, Cryptology. Windows operating system – Desktop, Start menu, Control panel, Windows accessories, The System Tray, Adjusting the Rate of Speech on the Fly, Application Display, Inputting Text, Windows Text Navigation Commands, Reading with the screen reader.

**Application of Windows**–Application Windows Display, Accessing the Ribbons. The Recycle Bin– Configuring the Recycle Bin. The Run Dialog, Opening a Variety of Items from the Run Dialog, Exploring Windows Search,Using Search Parameters

**PART–II**

**Networking– Transmission Modes:** Simplex, Half–Duplex, Full Duplex. Analog and digital transmission. Synchronous and Asynchronous transmission. Multiplexing.

**Network Topologies: Bus, Star, Ring, Mesh, Tree.**

**Network Security:** Network security threats – Malicious code (Malware), Hacking, Credit card frauds. Spoofing, Sniffing Firewall(Concept, Components and Constituents, Benefits), Enterprise wide security Framework, secure physical infrastructure).

**Suggested Readings :**

1. White, Curt M, “*Data communications and Computer Networks*” , 2013 , Cenange Learning
2. Peterson, Larry L, “*Computer Networks : A System Approach*”, 2012, Morgan Kaufmann
3. Bagad, Vilas S, “*Computer Networks*” , 2008, Technical Publications

**GROUP–III: (COMPUTER APPLICATIONS & E–BUSINESS)**  
**BCG–632:E–Marketing**

**Time: 3 Hours**

**Max.Marks: 50**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**E Marketing–** Meaning, Concept, Nature, Features for E –Marketing Environment, Business Considerations for E Marketing , Unique E Marketing Issues .

**E Marketing Strategies–** Big Picture Strategies, Objectives and Goals, Segmentation and Positioning

**E– Marketing Techniques:** Search Engines, Directories, Registrations, Solicited targeted E–mails, Interactive sites, Banners, Advertising, Spam Mails, E–mail, Chain letters.

Applications of 5P’s (Product, Price, Place, Promotion, People), E–Advertising Techniques: Banners, Sponsorships, Portals, Online Coupons.

**PART – II**

**Introduction to Internet age and marketing,** marketing in an information–intensive environment, Customer behavior in the future, the internet and international marketing

**Implications of the Internet age for marketing,** implications of the Internet for Consumer Marketing, Data mining in marketing

**Improving marketing productivity in the Internet Age,** product innovation in the Internet age, developing products on Internet time, Reintermediation and disintermediation in the internet age, pricing in the internet age, advertising in the internet age, sales and customer and customer service in the internet age, building meaningful relationships through dialogue

**Suggested Readings:**

1. Sheth, Jagdish N. and . Krishnan,V, “*Internet Marketing*”,2001, Harcourt College Publishers,
2. Chaffey,Dave and Mayer, Richard, “ *Internet marketing: strategy, implementation and practice,*”, 2000, Financial Times Prentice Hall,
3. Barry Silverstein, “ *Business to business Internet marketing*” Jim Hoskins Publishers
4. Tom , Vassos, “*Strategic Internet marketing*” ,1996 , Que Publishers

**B.Com. (Honours) (Semester III – VI)****(Two Years Course)**

The students will have to select one of the following groups having four papers each, of which Paper-I shall be offered in B.Com (Hons.) Semester-III, Paper II in B.Com. (Hons.) Semester-IV, Paper III in B.Com. (Hons.), Semester-V & Paper IV in B.Com. (Hons.) Semester-VI.

**Each paper shall carry 50 marks. Total Marks will be 200.**

**Group I: Banking**

Paper I: Banking and Financial System  
Paper II: Electronic Banking and Risk Management  
Paper III: Accounting for bankers  
Paper IV: Bank Marketing

**Group II: Project and production Management**

Paper I: Production Management  
Paper II: Quality Management  
Paper III: Project Evaluation and Management  
Paper IV: Logistics and Supply Chain Management

**Group III: Insurance**

Paper I : Principles and Practices of Life Insurance  
Paper II: Principles and Practices of General Insurance  
Paper III: Accounting for Insurers  
Paper IV: Insurance Marketing

**Group IV: International Business**

Paper I: Management of International Business Operations  
Paper II: India's Foreign Trade  
Paper III: International Financial Management  
Paper IV: International Marketing

**Group–I: BANKING****Paper–I: BANKING AND FINANCIAL SYSTEM****Time: 3 Hours****Max. Marks: 50**

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

- Section–A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.
- Section–B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.
- Section–C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART–I**

**Financial Economics:** Fundamental Concepts – money, money supply, money creation.

**Overview of the Financial System:** Nature, significance, structure: Financial Institutions, financial markets and financial services.

**Modern Commercial Banking:** Role and functions of banks, structure of banking in India, regulatory framework. Opening of accounts for various types of customers – minors – joint account holders – HUF – firms – companies – trusts – societies – Govt. and public bodies Importance of Anti Money Laundering.

Banker–Customer relations – Know your Customer (KYC) guidelines–Different Deposit Products – services rendered by Banks, Ancillary Services: Remittances, Safe Deposit lockers etc – Mandate and Power of attorney.

**PART – II**

Payment and Collection of Cheque – Duties and Responsibilities of Paying and Collecting, Banker–protection available to paying and collecting banker under NI Act – endorsements – forged instruments – bouncing of cheques and their implications.

Principles of Lending – various credit Products / Facilities – working capital and term loans – Credit Appraisal Techniques – Approach to lending; – credit management – credit monitoring – Different types of documents; Documentation Procedures; Securities – Different modes of charging – types of collaterals and their characteristics.

Priority Sector Lending – sectors – targets – issues / problems – recent developments – Financial Inclusion.

Credit Cards / Home Loans / Personal Loans / Consumer Loans–Brief outline of procedures and practices.

**Suggested Readings:**

1. Paul and Suresh, “*Management of Banking and Financial Services*”, 2007, Pearson Education.
2. Sunderam and Varshney, “*Banking Theory Law and Practices*”, 2004, Sultan Chand and Sons Publisher.
3. Varshney, P.N, “*Banking Law and Practice*”, 2012, Sultan Chand and Sons
4. Desai, Vasant, “*Banks and institutional management*”, 2008, Himalaya Publications.
5. Gurusamy, S., “*Banking Theory: Law and Practice*”, 2009, Tata McGraw Hill
6. Sundharam, KPM, “*Money Banking and International Trade*”, 2002, Sultan Chand and Sons.
7. Bedi H. L. and Hardikar V. K., “*Practical Banking Advances*”, 2001, UBSPD Publishers and Distributers.
8. Bhole, L.M., “*Financial Institutions and Markets*”, 2009, Tata McGraw Hill.
9. Khan, M.Y., “*Indian Financial System: Theory and Practices*”, 2004, Tata McGraw Hill.
10. Mishkin, Frederic S., “*The Economics of Money, Banking, and Financial Markets*”, 2012, Pearson college Division.

**Group-I: BANKING**  
**PAPER II: ELECTRONIC BANKING AND RISK MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

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

**Section–A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART–I**

Electronic Banking– Core Banking –Electronic products On line Banking – Facilities provided and Security Issues, Cheque Truncation, Microfiche, Phone and Mobile Banking  
 Electronic Funds Transfer Systems – plain messages (Telex or Data Communication) – Structured messages (SWIFT, etc...) – RTGS  
 Information Technology – Current trends – Banknet, RBI net, Datanet, Nicnet, I–net, Internet, E–mail, etc.– Role and uses of technology up gradation – Global developments in Banking  
 Technology Impact of Technology on Banks – Effect on Customers and Service Quality – Computer Audit – Information System Audit. Information System Security and Disaster Management.

**PART – II**

**Risk Management:** Types of risks in banks, Risk Management Frame work in Banks: Enterprise –wide Risk Management in Banks; Elements of Risk Management Frame work; Systematic Risk Management in Banks; Different Measures of measuring Risks; risk management – process and techniques for assessment and management.

Asset– liability management in banks, Role of RBI

**Suggested Readings:**

1. Marrison, Christopher Ian, “*The fundamentals of risk measurement*”, 2002, New York: McGraw Hill.
2. Marshall, Christopher Lee, “*Measuring and Managing Operational Risks in Financial Institutions: Tools, Techniques, and Other Resources*”, 2001, Singapore, New York: John Wiley.
3. MacDonald and Koch, “*Management of Banking*”, 2010, Thomson, London.
4. Bidani, S.N., “*Banking Risks*”, 2010, Vision Books.
5. Joshi, V.C. and Joshi, V.V., “*Managing Indian Banks*”, 2009, Sage Publications.



**B.Com. (Honours) (Semester III – VI)****Group-I: BANKING  
PAPER-III: ACCOUNTING FOR BANKERS****Time: 3 Hours****Max.Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; The total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The Candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART –I**

**Basics of Business Mathematics**–Calculation of Simple Interest and Compound Interest –Fixed and Floating Interest Rates – Calculation of EMIs – Calculation of front end and back end interest –Calculation of Annuities – Calculation of provisions for NPA and risk weights for Basel II – Interest calculation using products / balances

Capital Budgeting – Discounted cash flow – net present value – pay back methods

Depreciation – different types – methods of calculation

**Accounting in Banks / Branches**–Definition & Scope and Accounting Standards–Nature and purpose of accounting; historical perspectives–Origins of accounting principles–accounting standards and its definition and Scope.

Record keeping basics – Account Categories – Debit and Credit Concepts – Journalizing – Maintenance of Cash / Subsidiary Books and Ledger –Trial Balance – Adjusting and Closing Entries – Day Book and General Ledger Posting.

**PART –II**

**Bank Accounting and Balance Sheet**–Rules for bank accounts, cash / clearing / transfer vouchers / system – subsidiary book and main day book – General Ledger – Branch v/s Bank Accounts

Bank Balance Sheet Structure – accounts – categories – Assets, Liabilities and Net Worth Components.

Accounting for NPA / Provisioning / Suit Filed Accounts.

Preparation of Final Accounts – Final Accounts of Banking Companies.

Disclosure requirements.

**Other Accounts**–Company accounts – classes of Share Capital – issue/ forfeiture of Shares – issue of Bonus Shares.

Bank Reconciliation Statement – Capital & Revenue Expenditure / Depreciation / Inventory Valuation / Bill of Exchange / Consignment Account / Joint Venture – Special Accounts – Leasing and Hire – Purchase Company accounts – Accounts of Non – Trading Concerns – Accounting from incomplete records – Receipts and Payments Account – Income and Expenditure Account, Ratio Analysis.

**Suggested Readings:**

1. IIBF, “*Accounting and Finance for Bankers:(For JAIIB Examinations)*”, 2008, Macmillan Publishers
2. Morton, D. Walter, “*Banking and Bank Accounting: An Advanced Set on the Individual Business Practice Plan*”, 2011, BiblioBazaar
3. Neal,E Virgin, “*Modern Banking and Bank Accounting: Containing a Complete Exposition of the Most Approved Methods of Bank Accounting*”, 2010, Bibliobazaar

**Group-I: BANKING  
PAPER-IV: BANK MARKETING****Time: 3 Hours****Max.Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; The total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART-I**

**Introduction of Marketing and Key Concepts**—Definition Marketing and Market, Four elements in Marketing Mix and their inter relationship. Marketing Planning—Micro and Macro factors influencing the market for an organisation, Bank Marketing and Marketing Mix, Bank Distribution. The art of Customer Service as applied to banking.

**Customer Behaviour in Banking**, Banking Consumer and Market Segmentation—Mass Marketing, Multiple Marketing, Steps in strategy formulation, Marketing Research in Banking—types of data—primary and secondary, uses of Marketing Research. Relationship Marketing in Banking, Competitive Analysis in Banking

**PART-II**

**Bank's product strategy**—Core, Value Added, Fundamental and Augmented Products, Product Item and Product Line, Difference between product and service, The concept of Product/Service Delivery in Banking, Pricing Strategies and its applications in banking—Elasticity of demand, Break Even Analysis, Different types of products and key variables

**Banking Promotion Strategy**— The Communication process, Goals of Communication, Steps in developing effective communication, Selling and Organising for sales and Selling to corporate clients—Meaning of corporate clients, relationship and transaction banking, bank organisation for large corporate clients

**Suggested Readings:**

1. Chacko, Oommen and Grewal, Rajendra, “*Marketing of Banking Services*”, 2003, MacMillan India Ltd
2. Bank Marketing Association. “*Bank Marketing*”. 1990. The Association
3. Reidenbach. R. Eric and Pitts. Robert E. “*Effective bank marketing: issues, Techniques and Applications*”, 1987, Bank Administration Institute

**Group–II: PROJECT AND PRODUCTION MANAGEMENT**  
**PAPER–I: PRODUCTION MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

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

**Section–A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

Introduction of production and operational management, Demand forecasting, productivity concepts and measurement. New product /service development.  
 Production processes, service operations. Design of production system  
 Facility location and facility layout Capacity planning and management

**PART – II**

Design of work systems Production planning and control  
 Production scheduling – sequencing, network analysis.  
 Material management – material planning and control, Purchase management, Store Management  
 Inventory Management – Fundamentals, Inventory Cost, Inventory Control Systems, Use of IT.  
 Supply Chain Management and Enterprise Resource Planning  
 Maintenance Management, Management of safety in a factory.

**Suggested Readings:**

1. Ashwathappa, K. and Bhai, K.S., “*Production and Operations management*,” 2009, Himalaya publications
2. Mahadevan, B., “*Operations Management: Theory and Practice*”, 2<sup>nd</sup> Edition (2010), Pearson Education.
3. Bedi, Kanishka, “*Production and Operations Management*”, 2004, Oxford Higher Education.
4. Krajewski, L.J. and Ritzman, L.P., “*Operations Management Processes and Value Chains*”, 7<sup>th</sup> Edition (2004), Pearson Education.

**B.Com. (Honours) (Semester III – VI)****Group–II: PROJECT AND PRODUCTION MANAGEMENT  
PAPER–II: QUALITY MANAGEMENT****Time: 3 Hours****Max. Marks: 50**

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

**Section–A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question upto Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

Concepts of Product and Service Quality, Principles and Philosophies of quality management, Dimensions of Quality. PDCA Cycle, Deming's, Juran's, Crosby's Quality Philosophy. Quality Cost. Relevance of quality management to organizational excellence. Business Process reengineering

Quality systems – fundamentals, organizing and implementation of quality systems Tools and techniques of quality management

Control Charts for SQC: Statistical Quality Control (SQC). Six Sigma: Concepts, Steps and Tools.

**PART – II**

Quality Function Deployment, QFD example.

Total Quality Management perspective, methodologies and procedures; Roadmap to **TQM**, ISO 9000, KAIZEN, Quality Circles, Quality Models for organizational excellence.

Benchmarking, Taguchi method, Pareto Analysis, Pokka Yoke (Mistake Proofing).

Other Factors in Quality: Human Factors such as attitude and errors. Material–Quality, Quality circles, Quality in sales & service.

Information technology and Quality management

**Suggested Readings:**

1. Mitra A., *“Fundamentals of Quality Control and Improvement”*, 2012, John Wiley & Sons.
2. J Evans and W Linsay, *“The Management and Control of Quality”*, 2005, Thomson.
3. Besterfield, D. H.; Besterfield, G.H.; Besterfield, Carol; Besterfield M.; Urdhwareshe, H.; Urdhwareshe R., *“Total Quality Management”*, 2011, Pearson Education.
4. Besterfield, D H, *“Quality control”*, 2009, Prentice Hall.
5. Bhat, K.S., *“Quality Management”*, 2009, Himalaya Publishing

**Group–II: PROJECT AND PRODUCTION MANAGEMENT**  
**PAPE–III: PROJECT EVALUATION AND MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Note: The question paper covering the entire course shall be divided into three sections.**

- Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; The total weightage being 10 marks.
- Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.
- Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART –I**

**Project Identification Analysis:** Socio–economic Consideration in Project Formulation; Social Infrastructure Projects for Sustainable Development; Investment Opportunities; Project Screening and Presentation of Projects of Decision Making; Expansion of Capacity; Diversification.

**Market and Technical Analysis:** Market and Demand Analysis – Market Survey, Demand Forecasting, Uncertainties in Demand Forecasting; Technical Analysis–Product Mix, Plant Capacity, Materials and Inputs, Machinery and Equipment.

**Project Costing and Finance:** Cost of project; Cost of production; Break even Analysis; Means of Financing Project; Tax Aspects in Project Finance; Role of Financial Institution in Project Finance.

**PART –II**

**Project Appraisal:** Time Value of Money; Project Appraisal Techniques – Playback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Benefit Cost Ratio; Social Cost Benefit Analysis; Effective Rate of Protection.

**Risk Analysis:** Measures of Risk; Sensitivity Analysis; Stimulation Analysis; Decision Tree Analysis.

**Project Scheduling/Network Techniques in Project Management:** CPM and PERT Analysis; Float times; Crashing of Activities; Contraction of Network for Cost Optimization, Updating; Cost Analysis of Resources Allocation. Basic knowledge of the leading softwares for Project Planning and Analysis.

**Suggested Readings:**

1. Bhavesh, M. Patel, “*Project Management–Strategic Financial Planning Evaluation and Control*”, 2000, Vikas Publishing House Pvt. Ltd.
2. Chandra, P, “*Project Management.*”, 2007 Tata McGraw Hill.
3. Wysocki and Robert K., “*Effective Project Management.*”, 2000, John Wiley and Sons, USA.

**B.Com. (Honours) (Semester III – VI)****Group-II: PROJECT AND PRODUCTION MANAGEMENT  
PAPER-IV: LOGISTICS AND SUPPLY CHAIN MANAGEMENT****Time: 3 Hours****Max.Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART –I**

**Logistics Management:** Definition of logistics and the concepts of logistics. Logistics Activities: Functions of the logistics system – transportation, warehousing, order processing, information handling and procurement. Materials Management: Materials management functions and control, inventory management in logistics system, inventory decision-making, MRP, MRP II systems, multi-echelons.

**Logistics Customer Service,** Modeling logistics systems, Simulation of logistic systems, cost effective distribution strategies, Value of information in logistics, E-logistics, risk pooling effect, International and global issues in logistics, Integrated functional activities in logistics, Role of government in international logistics and Principal characteristics of logistics in various countries and regions.

**PART –II**

**Definition of Supply Chain Management (SCM);** Scope & Importance of Supply Chain Management; Key drivers Of the SCM; Features of Supply Chain Management; Supply Chain Network – 1st Tier , 2nd Tier Suppliers and Customers; Customer Service Dimension (Seven “R” Principles, Service after sale, Customer delight)

**Inventory Control, Planning & Managing Inventories;** Warehouse Management (Receipt, issue, storage and preservation, stock verification, In bound and out bound distribution operations); Order Management; Competitive advantage through logistics and supply chain management; Responsive Supply Chain.

**Suggested Readings:**

1. Dyckhoff, Harald,” *Supply Chain Management and Reverse Logistics*”, 2004, Springer (India) Pvt. Ltd.
2. Dubey, Jayashree and Saikumar, M.L, “*Supply Chain Management*”, 2007, IIFE Hyderabad and New Century Publication, New Delhi.
3. Sahay, BS, “*Emerging Issues in Supply Chain Management*”, 2004, Macmillan.
4. Kulkarni, Sarika and Sharma, Ashok, “*Supply Chain Management – Creating Linkages for Faster Business Turnaround*”, 2005, McGraw Hill.

**GROUP-III: INSURANCE****PAPER-I: PRINCIPLES AND PRACTICE OF LIFE INSURANCE****Time: 3 Hours****Max. Marks: 50**

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

**Section-A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section-B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section-C:** It will consist of essay type/numerical questions with answer to each question upto Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART-I**

Introduction to risk management, mitigating risk via insurance markets, Nature of insurance business, insurance business environment in India, Insurance sector in India.

**Life Insurance:** Introduction to Life insurance, principles of life insurance. Regulatory framework, Financial planning and life insurance.

**Plans/Policies of Life insurance:** Different types of life insurance plans – Term Plan – Endowment Plan – Money Back Insurance Plan – Whole-Life Insurance Plan – Unit Linked Insurance Plans (ULIPs) – Joint Life Insurance Plans – Child Insurance Plans – Rider benefits.– Industrial life insurance – Group insurance– Keyman insurance – Health insurance and its types.

**Annuities:** Understand the concept of annuity – Different types of annuity plans – Advantages and disadvantages of annuity –Annuity Vs Life Insurance –

**PART-II**

**Policy Documents:** Importance of a policy document – Format of a policy document – Policy schedule and its various components – Conditions and privileges in a policy document – Duplicate policies.

Premium payment, policy lapse and revival: Different types of premium – Different factors considered in calculating premium – Bonus in policies – Different types of bonus in life insurance policies, Premium calculations – Surrender value and non-forfeiture options – Revival of lapsed policies and its types



**Policy Claims:** Different types of policy claims – Survival Benefits – Death Claims – Maturity Claims – Submission of Proof of title at claim processing stage – Early Claims & Nonearly Claims – Documents required for processing early claims – Death due to un–natural causes or accidents – Nomination – Assignment—Waiver of evidence of title – Claims Concession Clause and Extended Claims Concession Clause – Presumption of Death – Insurance Riders – Accidental Death Benefit rider – Permanent Death Benefit Rider

**Suggested Readings:**

1. Periasamy, P., “*Principles and Practice of Insurance*”, 2010, Himalaya Publication.
2. Sahoo, S.C. and Das, S.C., “*Insurance Management*”, 2010, Himalaya Publication.
3. Kotreshwar, G., “*Risk Management– Insurance and Derivatives*”, 2005, Himalaya Publishing House.
4. Gopal Krishan, G., “*Insurance Principles and Practice*”, 1994, Sterling Publishers, New Delhi.
5. Gupta, P.K., “*Fundamentals of Insurance*”, 2<sup>nd</sup> edition (2011), Himalaya Publications.
6. Niehaus, Harrington, “*Risk Management and Insurance*”, 2007, Tata McGraw–Hill

**GROUP-III: INSURANCE****PAPER-II: PRINCIPLES AND PRACTICE OF GENERAL INSURANCE****Time: 3 Hours****Max. Marks: 50**

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

**Section-A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section-B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section-C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Risk Mitigation Through General Insurance:** Risks Faced by the Owner of Assets – Exposure to Perils – Nature of General Insurance, General Insurance Industry in India.

**Insurance Forms:** Proposal Forms, Cover Notes, Certificate of Insurance, Policy Forms, Endorsements, Interpretation of Policies, Co-Insurance, Standard Policies.

**Fire & Marine Insurance Coverages:** Fire Insurance Coverages – Marine Insurance Coverages – Types of Marine Insurance Policies, – Duty & Increased Value Insurance – Reinsurance Recoveries– Functions of Salvage Association and Functions of Cargo Surveyors.

**Motor Insurance:** Comprehensive Policy for Private Cars Loss on Damage – Liability to Third Parties, Medical Expenses – General Exception – Conditions – No Claims Bonus – Transfer of Interest – The Schedule Comprehensive Policies on Commercial Vehicles Comprehensive Policies on Motor Cycle

**PART – II**

**Miscellaneous Coverages:** Personal Accident insurance – health insurance – Burglary insurance – Baggage insurance – Legal Liability insurance – Public & Product Liability insurances – Professional Indemnity insurance – Workmen’s Compensation Insurance – Fidelity Guarantee insurance – Banker’s Indemnity insurance – Carrier’s Legal Liability insurance – Jeweller’s Block insurance – Composite policies – Aviation insurance – Engineering insurance – Rural Insurances – Micro insurance.

**Specialised Insurances:** Industrial All Risks insurance – Advance Loss of Profits insurance – Oil & Energy Risks insurance – Satellite insurance.

**Underwriting:** Objectives and approach – Underwriting policy – Reinsurance.

**Rating and Premium:** Classification of risks – Discrimination – Bonus / Malus – Claims cost – acquisition cost – Management expenses – Classification of products – Premium – Short period scales – Failure of consideration – Refund / return of premium – Advance payment of premium,

**Claims:** Preliminary procedure – Loss minimization – Procedure – Claims Form – Investigation and assessment – Surveyors and loss assessors – Claims documents – Arbitration – Discharge vouchers – Post settlement actions – Recoveries – Salvage & Loss minimization – Inhouse settlement.

**Suggested Readings:**

1. Gupta, P.K., “*Principles and Practice of Non life Insurance*”, 2006, Himalaya Publications
2. Periasamy, P., “*Principles and Practice of Insurance*”, 2010, Himalaya Publication.
3. Gupta, P.K., “*Insurance and Risk Management*”, 2010, Himalaya Publication.
4. Gopal Krishan, G., “*Insurance Principles and Practice*”, 1994, Sterling Publishers, New Delhi.
5. Niehaus, Harrington (2007), *Risk Management and Insurance*, Tata McGraw–Hill

**GROUP-III: INSURANCE**  
**PAPER-III: ACCOUNTING FOR INSURERS**

**Time: 3 Hours**

**Max.Marks: 50**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Elementary Principles of Accounts:** Basic Principles of Double Entry , Group of Accounts. Principle of Journal and Ledger, Cash Book , Trial Balance , Final Accounts, Distinction between Capital and Revenue Expenditure ,Trading Account , Balance Sheet

**Accounting Procedures –Premium Accounting:** Accounting of Premium, Renewal Premium, SSS Business Accounting Procedures.

**Application of Financial Management Concept in Insurance Industry:**

Introduction – Different Financial Management Concepts, Assets Risks, Market Risks, Realization Risk, Asset Liability Management, Cash Management, Capital Market Financial Ratio in Life Insurance Industry.

**PART – II**

**Introduction to Underwriting:** Insurance Profile of an Underwriter, Underwriting Purpose & Objectives of Underwriting, Importance of Underwriting, The Underwriting Process, Functions of Underwriting, Risk selection, Classification & Rating, Policy Forms. Rate Making, Types of Underwriters, Underwriting Decisions, Policies on Preferred / Standard / Sub-standard Basis, Monitoring Underwriting Decisions.

**Reinsurance:** Definition of reinsurance, utility of reinsurance, health insurance and reinsurance models, products supported by reinsurers, white labelling, social reinsurance annual reinsurance programme.

**Suggested Readings:**

1. Barnett, Samuel “ *Life Insurance Accounting* ” ,2012, General Books
2. American Institute of Certified Public Accountants, “ *Deposit Accounting: Accounting For Insurance and Reinsurance Contracts* ”, 1998 , The Institute
3. Hennis, John L , “ *Principles of Insurance Accounting* ” Mid America Publishing Corporation

**GROUP-III: INSURANCE**  
**PAPER-IV: INSURANCE MARKETING**

**Time: 3 Hours****Max.Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART-I**

**Insurance Industry In India**– Introduction and History , An analysis of evolution of Insurance in India , Dynamic Market Environment for Insurance in India, Authorities and Regulatory Environment. Status Quo– The Indian Market vis-a-vis other Markets

**Life Insurance**– Industry Outlook and major players, Market Opportunities and Challenges: Empirical Results and Analysis. Urgent needs and Customer Segmentation, Products, Pricing Criteria, Distribution Channels, Communication Strategy .

**PART-II**

**Health Insurance**– Industry Outlook and Major Players, Market Opportunities and Challenges: Empirical Results and Analysis. Urgent needs and Customer Segmentation, Products, Pricing Criteria, Distribution Channels, Communication Strategy.

**Conclusion**– Outlook for Life and Health Insurance Market in India , Summary of the Best practices

**Suggested Readings:**

1. Dewan, Novi , “*Indian Life and Health Insurance Industry– A Marketing Approach*”, 2010, Gabler Edition Wissenschart
2. Allen, Sharon B and Goodwin, Dennis W “ *Life and Health Insurance Marketing*”, 1998, Life Office Management Association
3. Kravitz, Seth and Barinskiy, Lev “ *Mastering Insurance Marketing*”, 2010, Create Space

**GROUP-IV: INTERNATIONAL BUSINESS****PAPER-I: MANAGEMENT OF INTERNATIONAL BUSINESS OPERATIONS****Time: 3 Hours****Max. Marks: 50**

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

**Section-A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section-B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section-C:** It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

International Business – nature, scope, structure and significance, Emergence of multinational and Transnational corporations, Global business environment – social, cultural, economic, political and ecological factors.

Cultural Contacts of Global Management, Understanding the Role of Culture – Communicating Across Cultures, Cross Cultural Negotiations and Decision Making.

**Foreign Market Entry Modes:** Direct and Indirect entry modes, choice of entry mode, FDI and collaborative ventures, Managing collaborative ventures, Licensing, Franchising, and other Contracts.

Mergers and acquisitions, Indian companies going global.

**PART – II**

**Global Sourcing:** Trends towards outsourcing, evolution of global sourcing, benefits and challenges, risks in global sourcing and strategies for minimising risk.

Social Responsibilities and Ethics, MNE Social Responsibilities, Efficiencies, Perspectives, Ethics, Technological Perspective, Foreign Corrupt Practices Act

Competitive Strategy and the International Business Environment. Designing Organizations for International Environments

**Suggested Readings:**

1. Sundaram, Anant K. and Black, J. S., “*The International Business Environment*”, 2<sup>nd</sup> Edition Prentice Hall.
2. Hamilton, Leslie and Webster, Philip, “*The International Business Environment*”, 2<sup>nd</sup> Edition (2012), Oxford University press
3. Daniels, John; Radebaugh, Lee and Sullivan, Daniel, “*International Business*”, 13<sup>th</sup> Edition (2011), Pearson Education.
4. Paul, Justin, “*International Business*”, 4<sup>th</sup> Edition (2008), PHI Learning.
5. Sharan Vyuptakesh, “*International Business – Concept, Environment and Strategy*”, 3<sup>rd</sup> Edition (2010), Pearson Education, Delhi.
6. Hill, Charles W.L. and Jain, Arun Kumar, “*International Business – Competing in the Global Market Place*”, 6<sup>th</sup> Edition (2011), The McGraw Hill Publishing Co. Ltd., New Delhi.
7. Cavusgil, S.T.; Knight Gary and Riesenberger, John, “*International Business – Strategy Management and the New Realities*”, 2<sup>nd</sup> Edition (2011), Pearson Education, Dorling Kindersley (India) Pvt. Ltd, Delhi.

**GROUP–IV: INTERNATIONAL BUSINESS  
PAPER–II: INDIA’S FOREIGN TRADE****Time: 3 Hours****Max. Marks: 50**

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

**Section–A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part–I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7,8 and 9 will be set by the examiner from Part–II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Foreign Trade,** Instruments of foreign trade, Import/export control, Exchange control in India, import finance (documentary credit), export financing, Regulatory framework for export/ import operations. Export promotion incentives, import/export guarantees, Foreign remittances, technology transfer. Crossborder banking arrangements – forms of International banking, NRI/NRO accounts, cross border risk. International monetary systems. International finance.

**PART – II**

**Foreign Exchange Market:** Nature of transactions in foreign exchange market and types of players, convertibility of rupee, euro currency market, commercial rates of exchange, exchange rate determination

Strategies of international business,

**International Investment:** Types and significance of foreign investments, factors affecting international investment, growth and dispersion of FDI, cross border mergers and acquisitions, foreign investment in India,

**Suggested readings:**

1. Chaudari, B.K. and Agarwal, O.P., “Foreign Trade and foreign exchange”, 2010, Himalaya Publication.
2. Daniels, John; Radebaugh, Lee and Sullivan, Daniel, “*International Business*”, 13<sup>th</sup> Edition (2011), Pearson Education.
3. Paul, Justin, “*International Business*”, 4<sup>th</sup> Edition (2008), PHI Learning.
4. C. Paul Hallwood and Ronald Macdonald, “*International Money and Finance*”, 3<sup>rd</sup> Edition (2000), Blackwell, Oxford U.K.



**GROUP-IV: INTERNATIONAL BUSINESS****PAPER-III: INTERNATIONAL FINANCIAL MANAGEMENT****Time: 3 Hours****Max.Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Foreign Exchange System:** The Internationalization of Business and Finance, Alternatives Exchange Rate System; International Monetary System, The European Monetary System. Foreign Exchange Rate Determination: Introduction To Spot Market And Forward Market; Setting The Equilibrium Spot Exchange Rate; Factors Affecting Currency Value; Bop Approach And Asset Market Approach; Role Of Central Bank In Determination Of Exchange Rates; Parity Conditions In International Finance; Purchasing Power Parity.

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

**PART – II**

Country risk analysis: Country Risk Analysis, Measuring And Managing Political Risk, Firms Specific Risk; Country Risk Analysis, Study Of Economic And Political Factors Posing Risk, Country Risk Analysis In International Banking

Measuring and Managing Various Exposures: Alternative Measures of Foreign Exchange Exposure.

**Risk Hedging–** An Introduction; Measuring and Managing Transaction Exposure; Measuring and Managing Operating Exposure.

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

**Suggested Readings:**

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

**GROUP-IV: INTERNATIONAL BUSINESS  
PAPER-IV: INTERNATIONAL MARKETING****Time: 3 Hours****Max.Marks: 50****Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

**PART – I**

**Over View of the World Business:** Domestic V/s International Marketing; Benefits of Intl. Marketing Trade Theories : Economic Development Barriers to International Marketing; Role of GATT WTO, OSP, etc.,

**Global Business Environment,** World Marketing Environment, Political/ Legal/ Cultural/ Social/ Psychological dimensions

**PART – II**

**Planning for Intl. Mktg.–** Overseas MR, IS, Foreign Market ,entry strategies, International marketing Decisions–Product Branding, Packaging, Pricing, Distribution, Sales, Sales & Promotion Decision &strategies

**Foreign Trade in India–** Regulation, Promotion &Development, Foreign Trade Control, EXIM Policy, Organizational Setup. Export Documents and Procedures, Export Risk, Insurance. Major problems of Indian Export

**Suggested Readings:**

1. Onkvisit, S and Shaw, J, “*International Marketing–Analysis & Strategy*”, 1993
2. Rajagopal, “*International Marketing – Global Environment, Corporate Strategy, Case Studies*”; Vikas Publications.
3. Onkvisit & Shaw, “*International Marketing – Analysis & Strategy*”, 2007, (PHI Learning)