

Bachelor of Commerce

B.Com 1

Subject: Appreciating English Literature

Subject Code: ENC 101

Periods per week: 6

Duration of period: 40 minutes

Course Objectives

- To develop interest in appreciation of literature.
- To enable the students to communicate effectively and appropriately in real life situations.
- To develop the use of the four languages skills i.e. reading, listening, speaking and writing.
- To pronounce English correctly and intelligibly.
- To use appropriate word stress and sentence.
- To write paragraphs, letters, reports, diary entries etc.

Course Outcomes

- Development of critical thinking skills and creativity as well.
- Understanding of poetry, novels and plays as literary art forms.
- Broaden vocabularies.
- Ability to analyze various elements of poetry such as tone, genre imagery, symbolism, theme etc.
- Learn how to attend to Punctuation, Grammar and Spellings in their texts.

ਵਿਸ਼ਾ: ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ (BOA01002T)

ਸਮਾਂ: 40 ਮਿੰਟ

ਉਦੇਸ਼:

- ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਭਾਸ਼ਾ, ਸਾਹਿਤ, ਅਤੇ ਸਭਿਆਚਾਰ ਪ੍ਰਤੀ ਚੇਤਨਤਾ ਪੈਦਾ ਕਰਨਾ।
- ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸਿਰਜਨਾਤਮਕ ਹੁਨਰ/ਕਲਾ ਨੂੰ ਉਤਸ਼ਾਹਿਤ ਕਰਨਾ।
- ਪੰਜਾਬੀ ਸਾਹਿਤ ਦੇ ਅਧਿਐਨ ਦੁਆਰਾ ਵਿਦਿਆਰਥੀ ਦੀ ਸ਼ਖ਼ਸੀਅਤ ਨੂੰ ਉਸਾਰਨਾ।
- ਵਿਦਿਆਰਥੀ ਦੀ ਸਾਹਿਤਕ ਸਮਝ ਵਿਚ ਵਾਧਾ ਕਰਨਾ।
- ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੇ ਨਿਕਾਸ ਅਤੇ ਵਿਕਾਸ ਤੋਂ ਵਿਦਿਆਰਥੀ ਨੂੰ ਜਾਣੂ ਕਰਵਾਉਣਾ।

ਨਤੀਜੇ:

- ਵਿਦਿਆਰਥੀ ਭਾਸ਼ਾਈ ਅਧਿਐਨ ਰਾਹੀਂ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਚ ਮੁਹਾਰਤ ਹਾਸਿਲ ਕਰੇਗਾ।
- ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੇ ਨਿਕਾਸ ਅਤੇ ਵਿਕਾਸ ਨੂੰ ਸਮਝੇਗਾ।
- ਵਿਦਿਆਰਥੀ ਵਿਚ ਭਾਸ਼ਾਈ ਸੰਰਚਨਾ ਬਾਰੇ ਸਮਝ ਵਧੇਗੀ।
- ਵਿਦਿਆਰਥੀ ਵਿਚ ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਦਾ ਗਹਿਨ ਅਧਿਐਨ ਕਰਨ ਦੀ ਕਲਾ ਵਿਕਸਿਤ ਹੋਵੇਗੀ।
- ਵਿਦਿਆਰਥੀ ਸਾਹਿਤ ਦੀਆਂ ਗਲਪੀ ਵਿਧਾਵਾਂ ਰਾਹੀਂ ਸਮਾਜਕ ਤੇ ਸਭਿਆਚਾਰਕ ਪ੍ਰਸੰਗ ਨੂੰ

ਉਭਾਰਨਾ ਸਿਖੇਗਾ।

Subject: Financial Accounting

Subject Code: (BCO01005T)

Periods per week: 6

Tutorials per week: 3

Duration of period: 40 minutes

Course Objectives

- To introduce the art and science of Financial Accounting.
- To enable the students to understand the accounting principles and accounting cycle.
- To equip the students with the knowledge of accounting process and preparation of final accounts of a sole trader.
- To impart knowledge required for calculation of the profits of different types of business ventures like Voyage, consignment and joint venture.

- To illustrate the methods for calculating the profits of the organizations having Branches and Departments.

Course Outcomes

- Familiarization with the relevance of accounting and its procedures.
- Development of the skill of recording financial transactions and preparation of financial statements in accordance with GAAP.
- Initiation into the process of preparing financial statements of a sole trade; a business unit with multi branches or departments.
- Ability to use accounting information to solve variety business problems.

Subject: Business Organization

Subject Code: (BCO01006T)

Periods per week: 6

Duration of period: 40 minutes

Course Objectives

- To introduce the concept of Business Organization, its nature and scope.
- To enable the students to know various forms of business organization and key features of various business organization.
- To gain basic knowledge about pre requisites for setting up a business unit.
- To get an overview of various regulatory agencies viz. SEBI, Chamber of Commerce etc.

Course Outcomes

- It enhances the knowledge of students regarding the scope of business and its benefits.
- Knowledge about business organizations; public and private sector forms of an organization; significant factors to be considered while setting up a business unit.
- Understanding the role of various regulatory agencies in the business environment.
- Familiarization with the related concepts viz. Business Combinations, Trade associations, Pool Federals etc. which are useful in facilitating the survival and growth of an organization.

Subject: Business Statistics
Subject Code: (BCO01008T)
Periods per week: 6

Duration of period: 40 minutes

Course Objectives

- To introduce an important and highly useful branch of knowledge – Statistics.
- To impart knowledge of various statistical techniques for analyzing, forecasting and interpreting the data.
- To familiarize with the concept and application of index numbers.
- To enable the students understand the concept, components and analysis of time series.
- To make the students understand the calculation and use of probabilities.

Course Outcomes

- Gaining knowledge of making decisions under the situation of uncertainties.
- Ability to understand the relationship among different variables.
- Ability to formulate projecting data statements using the methods of estimation, prediction and forecasting.
- Understanding the relevance of the concept of inflation and cost of living.

Subject: Computer Applications for Business-I

Subject Code: (BCO01008T)

Theory periods per week: 9

Practical periods per week: 3

Duration of period 40 minutes

Course Objectives

- To learn the use of computers in various fields such as business, education, hospitals etc.
- To understand the working of all input and output devices of a computer.
- To impart knowledge of adding multimedia in documents
- To enable students to handle large amount of data and perform calculations.

- To enable students to make presentations

Course Outcomes

- Knowledge of MS Office
- Ability to work with hardware devices.
- Initiation in the process of making PPTs, representing data using graphs and charts, writing business letters etc.

B.Com Sem- III

Subject: Corporate Accounting

Subject Code: (BCO03005T)

Periods Per Week: 6

Tutorials Per Week: 3

Duration of Period and Tutorial: 40 minutes

Course Objectives

- To provide knowledge about the techniques of amalgamation, alteration and internal reconstruction.
- To impart skills to prepare the final accounts of Joint Stock Companies, Insurance and Banking companies.
- To enable the students to know the accounting treatment of issue of shares and debentures in the books of companies.
- To familiarize the students with the legal provisions and accounting treatment of redemption of preference shares and debentures.

Course Outcomes

- Ability to prepare final accounts of Joint Stock Companies, Insurance and Banking companies.
- Skills to record the transactions related to amalgamation, internal and external reconstruction of companies.
- Understanding of the accounting treatment of redemption of preference shares and debentures.
- Awareness about the accounting treatment of issue of shares and debentures.

Subject- Company Law

Subject Code- (BCO03006T)

Periods per week- 6

Duration of Period- 40 minutes

Program Objectives:

- Introduce students to the fundamental concepts and legal framework of company law.
- Develop understanding of company formation processes and essential corporate documents.
- Familiarize students with share capital management and shareholder relationships.
- Provide insight into corporate governance structures and management responsibilities.
- Explore contemporary issues and emerging trends in company law.
- Enhance students' ability to apply legal concepts to practical business scenarios.
- Prepare students for further study in corporate law and related fields.
- Develop critical thinking skills in analyzing corporate legal issues and their implications.

Course Outcomes:

- Explain the characteristics of a company and differentiate between types of companies.
- Describe the process of company formation and analyze key corporate documents.
- Evaluate share capital concepts and shareholder rights and duties.
- Analyze the roles, responsibilities, and legal positions of company directors and management.
- Interpret emerging issues in company law, including new corporate structures and regulatory requirements.

Subject: Financial Management

Subject Code: - (BCO03007T)

6 theory periods in a week

Duration of each period: 40 minutes

Course Objectives:

- To introduce the students regarding the meaning, objectives and approaches of Finance function.
- To enable them to know the various modes and techniques of managing the financial resources of an organization.
- To help students to know about the various factors to be considered while planning for financial policies.
- To acquaint the students regarding the various types of decisions taken by financial managers these days.
- To make them understand about the process of selecting investment projects.

Course outcomes:

- Students learn about the theoretical as well as practical aspects of managing the financial of a company.
- Get to know about the various methods and techniques to estimate, raise and invest the finances.
- Learn about the various sources of finance available to businessmen these days.
- Know about the concept of compounding and time value of money.

Subject: International Business

Subject Code: - (BCO03008T)

Periods per week: 6

Duration of each period: 40 minutes

Program Objectives:

- To acquaint a student with knowledge about business, trade and aids to trade.
- To enable a student with nature of various financial instruments.
- To acquaint a student with overview of the business environment, its operations and entrepreneurship.
- To help the students to understand the working and structure of banking and insurance sectors.
- To develop communication skills of the students.

Course Outcomes:

- To introduce the students to international business and the various modes to enter the international market.
- To create awareness about the various commercial policy instruments.
- To impart knowledge regarding functioning of the international organizations.
- To inform the students regarding the functioning of international markets.
- To develop an understanding about the various foreign trade promotion measures.

Subject: Business Environment

Subject Code: - (BCO03009T)

Periods per week: 6

Duration of period: 40 minutes

Course Objectives

- To impart knowledge about Business Environment and its components.
- To make the students aware about various economic problems prevailing in the Indian economy and measures taken to curb them.

- To develop understanding regarding different Industrial policies of Government since 1948 till date.
- To deliver a comprehensive view of Consumer Protection Act, 1986 and Competition Act, 2002.
- To familiarize with the strategies of economic planning in India.

Course Outcomes

- Knowledge of socio-political, economic and geographical factors while setting up a business.
- Skill to analyze the trend in per capita income, savings and investment.
- Ability to make comparison of growth rates of different countries.
- Awareness of the products sold in the market so as to avoid the exploitation by sellers.
- Familiarization with the five year plans of India.

B.Com (Hons.)

Subject: Banking and Financial System

Subject Code: Paper-I

Periods per week: 6

Duration of period: 40 minutes

Course Objectives

- To give an insight into rapidly changing financial market.
- To make the students to understand the detailed concept of money supply in the economy.
- To familiarize with the technological development in the banking industry.
- To impart knowledge about the various banking products available to customers.
- To make the students understand the concepts of priority sector lending and financial inclusion.

Course Outcomes

- In-depth understanding of overall banking system of the country.
- Clarity of the role of Reserve Bank of India in the Indian Banking System.
- Knowledge of recent trends in wholesale and retail banking in India.
- Understanding of functioning of banks.

B.Com Sem-V

Subject: Management Accounting

Subject Code: BCG-503

Periods per week: 6

Duration of period: 40 minutes

Course Objectives

- To introduce a specialized branch of accounting to the students of commerce i.e. Management Accounting.
- To enable students to analyze the financial statements of business organizations.
- To impart knowledge regarding use and significance of cash flow and fund flow statements.
- To familiarize with the practical aspects of managerial decision making.

Course Outcomes

- Ability to use Management Accounting tools to analyze financial statements.
- Enable the students to prepare the fund flow and cash flow statements of a business enterprise.
- Understanding the relevance of responsibility accounting in business organizations.
- Competence to take managerial decisions using cost-volume-profit analysis technique.

Subject: Direct Tax Laws

Subject Code: BCG-504

Periods per week: 6

Tutorials per week: 6

Duration of Period and Tutorial: 40 minutes

Course Objectives

- To provide an overview about the fundamentals concepts of Direct Tax Law.
- To make students aware about the provisions of Direct Tax with regard to Income Tax Act 1961 and Income Tax Rules 1962.

- To impart the knowledge about various heads of income tax.
- To understand the provisions and procedure involved in computing total income and liability of various individual assessee.
- To familiarize the students with various deduction and rebates available to assessee.
- To provide an insight into practical aspects of Direct Tax Laws and apply the provisions of laws to various situations.

Course outcomes

- Development of critical thinking and problem solving skills to resolve income tax issues.
- Understanding the amendments made from time to time in Finance Act.
- Ability to file ITR for an individual assessee.
- Knowledge of the various methods for payment of tax e.g. TDS, Advance Tax etc.

Subject: Auditing

Subject Code: BCG-505

Period per week: 6

Duration of period: 40 Minutes

Course Objectives

- To gain knowledge about the importance of Auditing in the representation of financial statements of companies.
- To enable the students to understand the difference between vouching, verification and valuation.
- To provide the detailed information about Indian Auditing Standards.
- To impart skill to formulate and study Audit report.

Course Outcomes

- Comprehensive knowledge of audit planning and programme.
- Understanding of current auditing standards and acceptable practices.
- Familiarization with the recent trends in Auditing.
- Ability to apply different techniques of Auditing.

Subject: Contemporary Accounting

Subject Code: BCG- 511

Lectures per week: 6

Duration of lecture: 40 minutes

Course Objectives:

- To introduce the students with the contemporary issues in accounting.
- To familiarize the students with the concepts of Human Resource Accounting and Price Level Accounting.
- To enable the students to understand the concepts of Corporate Social Reporting and Corporate Reporting and their various models.
- To acquaint with the concept of Value Added and Economic Value Added.

Course Outcomes:

- Complete practical knowledge about the methods of application of HRA and Price Level Accounting.
- Familiarization with the recent trends of reporting information by the companies.

Subject: Financial Market Operations

Subject Code: BCG-512

Periods per week: 6

Duration of each period: 40 minutes

Course Objectives

- To introduce the different approaches of Finance function.
- To impart knowledge regarding the various modes and techniques of managing the financial resources of an organization and the process of financial planning.
- To gain knowledge about the various factors to be considered while planning for financial policies.

- To acquaint the students regarding the various types of issues confronted by financial managers in current competitive business environment.
- To understand about the process involved in selecting an investment project.

Course Outcomes

- Understand both the theoretical and practical role of financial management in various business houses.
- Analyze the finances of business houses both in terms of their performance and capital requirement.
- Learn about the various sources of finance that can be used by business houses to raise funds.
- Detailed understanding about the relevance of compounding and discounting for estimating the present value of money invested.

Subject: Computer based accounting

Subject Code: BCG-531

Periods per week: 6

Duration of each period: 40minutes

Course Objectives

- To enable the student to understand the basic terminology relevant for computerized system of accounting.
- To familiarize the students with the system of computerized accounting and the related software viz. Tally ERP 9.
- To understand the computer tools for business usage.
- To initiate into process of converting a manual accounting record to a computerized accounting record using Tally ERP 9.

Course Outcomes

- Understanding the accounting information system.
- Qualified to work as data entry operator in a small or medium scale business enterprise.

- Skill to prepare financial statements using Tally ERP 9.
- Ability to analyze and interpret the final statements.

Subject: E-Commerce

Subject Code: BCG-532

Periods per week: 6

Duration of each period: 40 minutes

Course Objectives

- To provide basic knowledge about the concept of E-Commerce and various e business strategies.
- To understand the common legal, ethical and taxation issues involved in e-commerce.
- To impart knowledge of the various tools required to build a dynamic website.
- To learn to evaluate websites using e-commerce revenue models.
- To familiarize with the various types of plastic cards that can be used for e-payment.

Course Outcomes

- Knowledge of pre-requisites for starting and operating an e-commerce website. · Skill to use online payment services.
- Understanding of customer relationship life cycle of e-commerce based companies.
- Ability to buy products online.
- Familiarization with the scope of cyber laws in e-commerce.

B.Com (Hons.)

Subject: Accounting for Bankers

Subject Code: Paper III

Periods per week: 6

Duration of period: 40 minutes

Course Objectives

- To provide knowledge regarding accounting rules and provisions followed by bankers.
- To learn to calculate the rate of interest and EMI on bank loans.
- To introduce the concept of the Non-Performing Assets (NPA) and its provisioning norms.
- To familiarize with the concept of consignment, joint venture, hire purchase account, accounts of NPO, depreciation and bank reconciliation statement.
- To enable the students to prepare the books of accounts of Banking companies.

Course Outcomes

- Ability to calculate EMI and interest in case of bank loans and annuities.
- Basic knowhow to identify NPA and calculate provisioning norms on NPAs.
- Skill to prepare Bank Reconciliation Statement.
- Ability to prepare the final accounts of banking companies, consignment business, joint venture business, hire purchase business and NPOs.