

B.Com (Pass & Hons.) (Semester-I)

BCG-101 ENGLISH (COMPULSORY)

TERM-1

Tales of Life: Four Tales

Prose for Young Learners: Four Essays

English Grammar: Unit: 1-25

Paragraph Writing

TERM-2

Tales of Life: One Tales

Prose for Young Learners: Four Essays

English Grammar: Unit: 26-48

Submitted by:

Deepika Khanna, NT

Asst. Prof. in English

ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)

ਪਹਿਲੀ ਟਰਮ

1. ਦੋ ਰੰਗ (ਕਵਿਤਾ ਭਾਗ)
ਭਾਈ ਵੀਰ ਸਿੰਘ, ਧਨੀ ਰਾਮ ਚਾੜ੍ਹਕ, ਪ੍ਰੋ. ਪੂਰਨ ਸਿੰਘ, ਫਿਰੋਜ਼ਦੀਨ ਸ਼ਰਫ਼, ਨੰਦ ਲਾਲ ਨੂਰਪੁਰੀ,
ਸੁਰਜੀਤ ਪਾਤਰ, ਅੰਮ੍ਰਿਤਾ ਪ੍ਰੀਤਮ
(ਲੇਖਕ ਦਾ ਜੀਵਨ ਅਤੇ ਰਚਨਾ, ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ, ਵਿਸ਼ਾ - ਵਸਤੂ)
2. ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿੱਧ ਹਸਤੀਆਂ (ਜੀਵਨੀ ਨੰ : 1 to 6 ਤਕ) (ਵਿਸ਼ਾ ਵਸਤੂ , ਸਾਰ, ਨਾਇਕ ਬਿੰਬ)
3. ਵਿਆਕਰਨ : ਭਾਸ਼ਾ ਵੰਨਗੀਆਂ : ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਤੇ ਉਪਭਾਸ਼ਾ ਦਾ ਅੰਤਰ , ਪੰਜਾਬੀ ਉਪਭਾਸ਼ਾਵਾਂ ਦੇ ਪੱਛਾਣ ਚਿੰਨ, ਪੈਰਾ ਰਚਨਾ, ਪੈਰਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ ।

ਦੂਜੀ ਟਰਮ

1. ਦੋ ਰੰਗ (ਕਵਿਤਾ ਭਾਗ)
ਪ੍ਰੋ. ਮੋਹਨ ਸਿੰਘ, ਡਾ. ਹਰਭਜਨ ਸਿੰਘ, ਸ਼ਿਵ ਕੁਮਾਰ ਬਟਾਲਵੀ
(ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ, ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ, ਵਿਸ਼ਾ ਵਸਤੂ)
2. ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿੱਧ ਹਸਤੀਆਂ (ਜੀਵਨੀ ਨੰ : 7 to 9 ਤਕ) (ਵਿਸ਼ਾ ਵਸਤੂ , ਸਾਰ, ਨਾਇਕ ਬਿੰਬ)
3. ਵਿਆਕਰਨ : ਪੰਜਾਬੀ ਭਾਸ਼ਾ: ਨਿਕਾਸ ਤੇ ਵਿਕਾਸ
ਪੈਰਾ ਰਚਨਾ, ਪੈਰਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ ।

Submitted by:
Harpreet Kaur, Kiran Bala
Asst. Prof. in Punjabi

B.Com (Pass & Hons.) (Semester-I)
BCG-103: FINANCIAL ACCOUNTING

TERM-1

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

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

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

TERM-2

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

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

Submitted by:
Savita Khanna, Harleen Kaur
Asst. Prof. in Commerce

B.Com (Pass & Hons.) (Semester-I)
BCG–104: BUSINESS ORGANISATION

TERM-1

Business Meaning, Types, Importance, Scope. Social Responsibility, Business Ethics, Forms of Business Organisation- sole proprietorship, Partnership, joint stock companies, H.U.F, partnership, co-operative societies, public enterprises, Location and size of industry.

TERM-2

Optimum firm, Industrial Estate, QIC, Stock Exchange, Business Combination and Chamber of commerce.

Submitted by:
Monica Chhabra, Dilpreet Kaur
Asst. Prof. in Commerce

B.Com (Pass & Hons.) (Semester-I)
BCG–105: BUSINESS COMMUNICATION

TERM-1

- Basics of Communication: Meaning , importance, Role, Purpose, Difficulties and Conditions for successful communications.
- Communication Barriers
- Forms of Communication
- Principles of Effective Communication
- Organizational Communication
- Formal and informal Communication network.
- Internal and External Communication.
- Oral Communication and non-verbal communication.
- speeches
- Presentation skills
- Business Etiquettes
- Cross Cultural Communication
- Business Manners and customer care
- Internal Correspondence
- Business letter writing
- Correspondence with external parties
- Banks correspondence
- Sales and circular letters
- Complaints and Adjustments letters

TERM-2

- Basic modes of Communication
- Company Secretary correspondence
- Job Application, Resume and CVs
- Employment Letters

Submitted by:
Dr. Samriti Kapoor, Priyanka Sharma
Asst. Prof. in Commerce

B.Com (Pass & Hons.) (Semester-I)
BCG–106: BUSINESS STATISTICS

TERM-1

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

Regression Analysis

Index Numbers (weighted and unweighted)

TERM-2

Index Numbers (Consumer Price index)

Time Series Analysis

Probability

Submitted by:
Ravneet Arora, Jaismeen Kaur
Asst. Prof. in Economics

B.Com (Pass & Hons.) (Semester-I)
BCG–107 COMPUTER FUNDAMENTALS

TERM-1

General Features of Computers, Generations of Computer, Workstation, Mainframe Computer and Supercomputers, 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.

TERM-2

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, sconnner–OMR, OCR, MICR, Mouse, Keyboard, Modem.

Submitted by:
Pooja Monga
Asst. Prof. in Computer Science

B.Com (Pass & Hons.) (Semester-I)
Drug Abuse: Problem, Management and Prevention
PROBLEM OF DRUG ABUSE

TERM-1

Meaning of Drug Abuse:

Meaning, Nature and Extent of Drug Abuse in India and Punjab.

Consequences of Drug Abuse for:

Individual : Education, Employment, Income.

Family : Violence.

Society : Crime.

Nation : Law and Order problem.

Management of Drug Abuse:

Medical Management: Medication for treatment and to reduce withdrawal effects.

TERM-2

Psychiatric Management: Counselling, Behavioural and Cognitive therapy.

Social Management: Family, Group therapy and Environmental Intervention.

Submitted by:
Rupinder Kaur
Asst. Prof. in Environmental Studies

B.Com (Pass & Hons.) (Semester – III)
BCG–301: ENGLISH (COMPULSORY)

TERM-1

English Grammar in Use (Units 98–125)

Making Connections (Unit -1)

Moments in Time (Poems 1-5)

TERM-2

English Grammar in Use (Units 126–145)

Making Connections (Unit -2)

Moments in Time (Poem no. 6)

Submitted by:
Deepika Khanna, NT
Asst. Prof. in English

ਪਹਿਲੀ ਟਰਮ

1. ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਵਾਰਤਕ (ਸੰਪਾ ਡਾ, ਗੁਰਬਚਨ ਸਿੰਘ ਤਾਲਿਬ, ਪੰਜਾਬੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਕ, ਅੰਮ੍ਰਿਤਸਰ)
(ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ ਤੇ ਕਲਾ- ਪੱਖ)
2. ਚੋਣਵੇਂ ਪੰਜਾਬੀ ਇਕਾਂਗੀ (ਇਕਾਂਗੀ ਸੰਗ੍ਰਹਿ)
 ੧. ਸੁਹਾਗ ਆਈ.ਸੀ.ਨੰਦਾ
 ੨. ਨਵਾਂ ਚਾਨਣ ਹਰਚਰਨ ਸਿੰਘ
 ੩. ਅੰਨ੍ਹੇ ਨਿਸ਼ਾਨਚੀ ਅਜਮੇਰ ਐਲਖ
 ੪. ਅਰਮਾਨ ਜਤਿੰਦਰ ਬਰਾੜ
 ੫. ਚਾਬੀਆਂ ਆਤਮਜੀਤ ਸਿੰਘ
3. ਸੰਖੇਪ ਰਚਨਾ (ਪ੍ਰੈਸੀ)
4. ਦਿੱਤੇ ਪੈਰੇ ਵਿੱਚੋਂ ਅਸੁੱਧ ਸ਼ਬਦ ਜੋੜਾਂ ਨੂੰ ਸੁੱਧ ਕਰਨਾ
5. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ
ਭਾਵੰਸ਼, ਸ਼ਬਦ, ਵਾਕੰਸ਼

ਦੂਜੀ ਟਰਮ

1. ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਵਾਰਤਕ
ਵਤਨ ਦਾ ਪਿਆਰ, ਮਨ ਦੀ ਮੇਜ਼, ਬੁੱਲੇ ਸ਼ਾਹ ਦੀ ਕਾਵਿ ਕਲਾ, ਸੜਕ ਪਾਰ ਕਰਦਾ ਬੁਢਾਪਾ
(ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ ਤੇ ਕਲਾ- ਪੱਖ)
2. ਚੋਣਵੇਂ ਪੰਜਾਬੀ ਇਕਾਂਗੀ (ਇਕਾਂਗੀ ਸੰਗ੍ਰਹਿ)
ਮਿਟੀ ਦਾ ਬਾਵਾ ਪਾਲੀ ਭੁਪਿੰਦਰ
3. ਸੰਖੇਪ ਰਚਨਾ
4. ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ
ਉਪਵਾਕ, ਵਾਕ

Submitted by:
Maninder Kaur
Asst. Prof. in Punjabi

ਮੁੱਢਲੀ ਪੰਜਾਬੀ

ਪਹਿਲੀ ਟਰਮ

ਵਿਆਕਰਣਕ ਇਕਾਈਆਂ ਦੀ ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ; ਵਾਕਸ਼, ਉਪਵਾਕ ਅਤੇ ਵਾਕ

ਪ੍ਰਕਾਰਜੀ ਪੰਜਾਬੀ : ਪੈਰਾ ਰਚਨਾ, ਚਿੱਠੀ ਪੱਤਰ, ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ

ਦੂਜੀ ਟਰਮ

ਪ੍ਰਕਾਰਜੀ ਪੰਜਾਬੀ
ਪੈਰਾ ਅਧਾਰਿਤ ਪ੍ਰਸ਼ਨ
ਸੰਖੇਪ ਰਚਨਾ

Submitted by:
Maninder Kaur
Asst. Prof. in Punjabi

B.Com (Pass & Hons.) (Semester – III)
BCG–303: CORPORATE ACCOUNTING

TERM-1

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 Internal Reconstruction.

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

TERM-2

Redemption of Debentures

Accounting for Amalgamation of Companies.

Accounts of Insurance Companies

Submitted by:
Savita Khanna, Dr. Payal
Asst. Prof. in Commerce

B.Com (Pass & Hons.) (Semester – III)
BCG–304: COMPANY LAWS

TERM – 1

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

Management –Directors, classification of directors, dis-qualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings

TERM 2

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.

Submitted by:
Jaskiranjit Kaur, Manpreet Kaur
Asst. Prof. in Commerce

B.Com (Pass & Hons.) (Semester – III)
BCG 305: FINANCIAL MANAGEMENT

TERM-1

- Sources of Finance- Traditional and Modern
- **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.
- **Capital Structure-** Theories and Determinants
- Capital Budgeting (Modern and Traditional Markets)
- **Leverage** – Operating, Financial Risk & Composite
- Working Capital Management
- Dividend Decisions including theories and models

TERM-2

- Time Value of Money
- Risk –Return Relationship
- Bank Financing

Submitted by:
Priyanka Sharma, Harleen Kaur
Asst. Prof. in Commerce

B.Com (Pass & Hons.) (Semester-III)
BCG-306: INTERNATIONAL BUSINESS

TERM-1

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.

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

TERM-2

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.

Submitted by:
Rimmy, Twinkle
Asst. Prof. in Commerce

B.Com (Pass & Hons.) (Semester-III)
BCG-307: BUSINESS ENVIRONMENT

TERM-1

Indian Business Environment, Concept, components, and importance, Trends in National income, Trends in Saving and Investment, Trends in Industrial Development, Money Supply, Prices and Inflation, Business Finance, Unemployment Problem in India, Problem of Poverty, Regional Imbalance, Social Injustice, Parallel Economy , Industrial Sickness, Monetary Policy of India, Fiscal Policy of India, Industrial Policy and industrial Licensing Policy, privatization in India, Devaluation, Government Budget, Consumerism and Consumer Protection Act.

TERM-2

Balance of Trade and Balance of Payment, Export-import (EXIM) Policy, Foreign Investment and its Regulation in India. Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.

Economic Planning in India: Objectives, Strategies and Priorities of Current Five Year

Plan: Major policies; Resource allocation, foreign Exchange Management Act, Competition Act, 2002

Submitted by:
Harpreet Kaur Uppal, Dr. Moninder Kaur
Asst. Prof. in Economics

B.Com (Pass & Hons.) (Semester – III)
BANKING AND FINANCIAL SYSTEM

TERM-1

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. 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.

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

Consumer Loans Brief Outline of procedures and practices.

TERM-2

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.

Submitted By:
Manpreet Kaur
Asst. Prof. in Commerce

B.Com (Pass & Hons.) (Semester – V)

ACCOUNTING FOR BANKERS

TERM-1

Calculation of simple interest and Compound interest fixed and floating interest rates, calculation of EMI's, calculation of front end and back end interest and calculation of Annuities.

Accounting- Definition, Scope, Nature, purpose, principles Accounting cycle, BRS, Bills of exchange, Depreciation Bank Balance Sheet, NPA, Final Accounts of Banking Companies

TERM-2

Issue of Share Capital, Consignment Account, joint venture, single Entry system, NPO, Ratio Analysis. Rules for Bank Accounts, Cash/Clearing/ Transfer roucher system, Capital Budgeting.

Submitted by:
Savita Khaana
Asst. Prof. in Commerce

Ravneet Arora
Asst. Prof. in Economics

B.Com (Pass & Hons.) (Semester-V)
BCG-501: ENGLISH COMPULSORY

TERM-1

- Poems of Nature and culture (Poems 1-11)
- All My Sons- Complete reading of the Play
- Resume Writing and application writing

TERM-2

- Poems of Nature and culture (Rest of the five poems)
- All My Sons- Discussion of Questions
- Business letters and report writing

Submitted by:
Deep, NT
Asst. Prof. in English

B.Com (Pass & Hons.) (Semester-V)
BCG-503:MANAGEMENT ACCOUNTING

TERM-1

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

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

TERM-2

Managerial decision making with the help of C.V.P. Analysis : Fixation of Selling Price

Exploring new markets – make or buy–key factor – Product Mix – Operate or Shutdown.

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

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

Transfer Pricing – Meaning & Methods.

Submitted by:
Manpreet Kaur, Rimmy Chhabra
Asst. Prof. in Commerce

B.Com (Pass & Hons.) (Semester-V)
BCG-504: DIRECT TAX LAWS

TERM-1

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; Residential status and Tax Liability. 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, Capital Gains.

TERM-2

Income from Short term and long term capital gains; income from other sources , Gross Total Income and Total Income and the tax liability of a salaried individual;
Deductions from the Gross Total Income of individuals, Agricultural Income, Exempted income.

Submitted by:
Jaskiranjit Kaur, Dilpreet Kaur
Asst. Prof. in Commerce

B.Com (Pass & Hons.) (Semester-V)
BCG-505:AUDITING

TERM-1

Introduction: Meaning, objects, basic principles, auditing and assurance standards and techniques. Classifications 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.

Audit Procedure: Vouching – definition – features – examining vouchers – Vouching of Cash book, vouching of trading transactions, verifications and valuations of assets and liabilities: meaning, definitions and objects- vouching v/s verification – verification - valuation of different assets and liabilities.

TERM-2

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

Submitted by:
Monica Chhabra, Ramya
Asst. Prof. in Commerce

B.Com (Pass & Hons.) (Semester-V)
BCG–511: CONTEMPORARY ACCOUNTING

TERM-1

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

TERM-2

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.

Submitted by:
Dr. Samriti Kapoor
Asst. Prof. in Commerce

B.Com (Pass & Hons.) (Semester-V)
BCG–512: Financial Market Operations

TERM-1

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. 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.

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

TERM-2

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

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

Submitted by:
Twinkle
Asst. Prof. in Commerce

B.Com (Pass & Hons.) (Semester – V)
BCG–531: COMPUTED BASED ACCOUNTING

TERM-1

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.

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.

TERM-2

New Features of tally, Installation of Tally, Running Tally

Items on the tally screen– Gateway of Tally, Direct Command area, The Buttons
Various practical work of Tally.

Submitted by:
Divya Gupta
Asst. Prof. in Computer Science

B.Com (Pass & Hons.) (Semester – V)
BCG–532: E–COMMERCE

TERM-1

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.

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.

TERM-2

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.

Legal and ethical issues in E– Commerce: Security issues in E– Commerce–Regulatory framework of E– commerce.

Submitted by:
Monika Shahi
Asst. Prof. in Computer Science

ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ

ਪਹਿਲੀ ਟਰਮ

1. ਚੋਣਵੀਆਂ ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ

ਨਿਯੂ ਯੀਅਰ, ਥਕੇਵਾਂ, ਸੈਰੀ, ਅਰਜਨ ਛੇੜ ਗਡੀਰਨਾ, ਹਰਖ ਸੋਗ, ਖੂਹ ਖਾਤੇ,
(ਵਿਸ਼ਾ ਵਸਤੂ ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ/ਸਾਰ/ਪਾਤਰ ਚਿਤਰਨ (ਦੋ ਵਿਚੋਂ ਇਕ))

2. ਨਾਵਲ : ਏਹੁ ਹਮਾਰਾ ਜੀਵਣਾ (ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ)

(ਸਾਰ/ ਵਿਸ਼ਾ ਵਸਤੂ/ਪਾਤਰ ਚਿਤਰਨ (ਦੋ ਵਿਚੋਂ ਇਕ))

3. ਵਿਆਕਰਣ: (ੳ) ਧੁਨੀ ਵਿਭਿੰਤ

(ਅ) ਕਾਰਕ ਤੇ ਕਾਰਕੀ ਸੰਬੰਧ

4. ਪੈਰਾਂ ਰਚਨਾ, ਅੰਗਰੇਜ਼ੀ ਪੈਰੇ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ।

ਦੂਜੀ ਟਰਮ

1. ਚੋਣਵੀਆਂ ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ

ਏਕਲਵਯ, ਹਜ਼ਾਰ ਕਹਾਣੀਆਂ ਦਾ ਬਾਪ, ਰਾਹੂ ਕੇਤੂ, ਸ਼ੀਸ਼ਾ (ਵਿਸ਼ਾ ਵਸਤੂ, ਸਾਰ, ਪਾਤਰ ਚਿਤਰਨ,
ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇ ਰਚਨਾ)

2. ਵਿਆਕਰਣ: ਵਾਕਾਤਮਕ ਜੁਗਤਾ : ਮੇਲ ਤੇ ਅਧਿਕਾਰ

ਪੈਰਾਂ ਰਚਨਾ, ਅੰਗਰੇਜ਼ੀ ਪੈਰੇ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ।

Submitted by:
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Asst. Prof. in Punjabi