

B.Com. FS (Semester-II)

Subject: Communication Skills in English–II (Theory)

Subject Code: ENL222

Periods per week: 6

Duration of each period: 40 minutes

Communication skills course is designed to help students develop effective communication strategies that are crucial in both personal and professional settings. Below are typical objectives and outcomes for such courses:

Programme Objectives:

- Understanding communication processes.
- Enhancing written communication skills.
- Develop proficiency in writing clear concise and coherent texts. Practice writing for different purposes and audience.
- Improving listening skills.
- Understand the importance of active listening, develop techniques for better comprehension and retention of spoken information.

Course Outcomes:

- To demonstrate the ability to communicate ideas clearly and effectively in both oral and written forms.
- Exhibit confidence in public speaking situations.
- Show proficiency in active listening techniques leading to better understanding and engagement in conversations.

These objectives and outcomes aim to equip students with the essential skills needed to navigate various communication challenges and succeed in their personal and professional lives.

ਵਿਸ਼ਾ: ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ

ਵਿਸ਼ਾ ਕੋਡ: PBL602

ਪੀਰੀਅਡ: 6

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: Quantitative Techniques for Business-II

Subject Code: BCS02006T

Periods per week: 6

Tutorials per week: 3

Duration of each period: 40 minutes

Programme Objectives

- To enable the students, understand the concept of various statistical techniques for analyzing, forecasting, and interpreting data.
- To familiarize them with the concept of correlation and regression and its applicability in business.
- To make students understand the calculation and relevance of probability and its Distribution
- To enable the students to understand the meaning of sampling and various sampling techniques.

Course Outcomes

- Develop decision making ability.
- Develop ability to establish cause and effect relationships between variables.
- Develop skills for prediction and forecasting based on data.
- Familiarization with the characteristics of various probability distributions.

Subject: Mercantile Law

Subject Code: BCS02007T

Periods per week: 6

Duration of each period: 40 minutes

Programme Objectives

- To introduce a specialized branch of law relevant to the students of Commerce i.e. Mercantile Law.
- To deliver a comprehensive view of Indian Contract Act,1872 and Sale of Goods Act,1930.
- To familiarize the students with the objectives of the Competition Act, 2002.

Course Outcomes

- Familiarization with the requirement of a valid contract and consequences in case of breach of a contract.
- Develop an insight into the legal principles behind various contractual agreements.
- Create awareness about the objectives of Competition Act, 2002.

Subject: Banking Operations and Regulations

Subject Code: BCS02008T

Periods per week: 6

Duration of each period: 40 minutes

Programme Objectives

- To provide fundamental understanding of the structure of commercial banking in India.
- To enable students to understand the various aspects of banker customer relationship.
- To familiarize the students regarding the process of opening and closing of bank accounts.
- To impart knowledge of KYC norms in different types of customers.
- To apprise the students regarding the various types of non-performing assets and their provisioning norms.

Course Outcomes

- Understanding different types of bank accounts and the process of opening a bank account.
- Ability to assess the significance of KYC norms.
- Knowledge regarding different types of banks in India.
- Ability to understand the provisions required to be created for different types of non: performing assets.
- Familiarization with the different types of banker-customer relationship.

Subject: Drug Abuse

Subject Code: SOA: 105

Periods per week: 3

Duration of each period: 40 minutes

Programme Objectives

- To raise awareness among students about the harmful effects of drug abuse.
- To inform them about the risk factors that contribute to drug abuse.
- To equip them to combat this societal issue effectively
- To motivate them to promote awareness about the problems of drug abuse and its treatments within the community.

Course Outcomes

- Gain a comprehensive understanding of the concepts of use, misuse, abuse, dependence, withdrawal and addiction
- Acquire knowledge about the physical, psychological, social and economic impacts of drug abuse.
- Examine the ways in which alcohol and other drugs contribute to family dysfunction.

B.Com. FS (Semester-IV)

Subject: Management Accounting and Auditing

Subject Code: BCS04001T

Periods per week: 6

Duration of each period: 40 minutes

Program Objectives

- Introduce students with a specialised branch of accounting i.e. Management Accounting.
- To equip students with the knowledge and tools required to analyse and interpret financial statements for effective decision-making.
- Impart knowledge of ratio analysis, cash flow, and fund flow analysis for financial planning and control.
- To illustrate the concept of Management Reporting, its types and importance for business concern.
- To introduce the fundamentals of auditing, its importance, types and the regulatory framework governing statutory audits.
- To enable students to understand the roles, responsibilities, and ethical obligations of auditors, including their duties, liabilities, and code of professional conduct.

Course Outcomes

- Learn about the relevance of Management Accounting.
- Students will be able to analyse financial statements of a Business Organisation using tools like ratio, cash flow, and fund flow analysis for decision-making and performance evaluation.
- Enable students to understand how different management reports contribute to strategic planning and control.
- Gain a comprehensive understanding of the purpose, types, and significance of auditing in ensuring transparency and compliance in financial reporting.
- Students will acquire knowledge of the legal framework governing statutory auditors, including their appointment, removal, and professional responsibilities.
- To prepare students for real-world scenarios in financial analysis, reporting, and audit practices, fostering skills for careers in accounting and finance.

Subject: Leadership and Personality Development

Subject Code: BCS04002T

Periods per week: 6

Duration of each period: 40 minutes

Programme Objectives:

- To enable the students to understand the concept of leadership and its relevance in the present competitive environment.
- To elaborate the role of leader as a motivator, conflict manager and decision maker.
- To introduce the concept of Personality Development, Group Dynamics and Stress Management.
- To impart knowledge regarding the communication and interpersonal skills.

Course Outcomes:

- Familiarization with the concept of leadership and different roles of leaders.
- Development of understanding about the role of motivation in the competitive era.
- Awareness regarding the ways to manage the stress

- Clarity regarding the topic of Group Dynamics

Subject: Corporate Law & Secretarial Practices

Subject Code: BCS04003T

Periods per week: 6

Duration of each period: 40 minutes

Programme Objectives:

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

Course Outcomes:

- To equip students with a comprehensive understanding of the legal framework governing company formation, operation, and governance in India.
- To enable students to analyze and interpret relevant provisions of the Companies Act 2013
- Explore contemporary issues and emerging trends in company law.
- To foster in students a critical understanding of the role and responsibilities of directors, company secretaries, and other stakeholders in corporate governance.
- Develop critical thinking skills in analyzing corporate legal issues and their implications.

Subject: Business Economics-II

Subject Code: BCS04004T

Periods per week: 6

Duration of each period: 40 minutes

Programme Objectives

- To develop employability skills among the students.
- To make the students aware about the business communication.
- Student's skills about accounting standards will be developed.

Course Outcomes

- To introduce the nature and scope of macroeconomics.
- To study Classical school of thought on output, employment and output.
- To familiarize students with the importance of Keynesian concept of multiplier.
- To impart knowledge regarding the concept of inflation and its adverse effects on the economic development.

Subject: Fundamentals of Insurance and its Accounting

Subject Code: BCS04005T

Maximum Marks: 100

Periods per week: 6

Duration of each period: 40 minutes

Programme Objectives

- To introduce the students about the concept, need and Principles of Insurance.
- To enable the students to understand the details of Insurance Regulatory & Development Authority of India (IRDA) Act and Insurance Act, 1938.
- To learn about the various types of Insurance.
- To impart knowledge regarding the preparation of final accounts of life and general insurance business.

Course Outcomes

- An overview of the current status and scope of Indian Insurance Industry.
- Familiarization with the provisions of IRDA Act and Insurance Act, 1938.
- Knowledge of various types of insurance.
- Ability to understand the final accounts prepared by the life and general insurance business.

Subject: Fundamentals of Human Resource Management

Subject Code: BCS04006T

Periods per Week: 6

Duration per Period: 40 minutes

Programme Objectives

- To enable the students to evaluate the process of recruitment and selection.
- To impart knowledge for developing an organization's remuneration plans.
- To analyze the changes in human resource practices.
- To design and implement different methods for training of human resources.
- To apprise the students regarding various methods of collecting job analysis information.

Course Outcomes

- Capability to understand employee recruitment and selection process.
- Understanding of different types of remuneration plans and their significance.
- Capability to evaluate different training programs and understanding of their limitations.
- Knowledge regarding the developing role of human resource management in the globalized world.

Subject: Environmental studies

Subject Code: ESL: 221

Periods per week: 6

Duration of each period: 40 Minutes

Programme Objectives

- To raise awareness about environmental issues
- To foster curiosity among students, particularly regarding the natural environment.
- To cultivate a proactive attitude in students to engage in activities related to environmental protection.
- To develop skills for identifying and solving environmental problems.

Course Outcomes

- Cultivate critical thinking concerning environmental affairs
- Gain an understanding of the interdisciplinary nature of environmental issues.
- Conduct independent research on environmental problems, culminating in a project report.
- Understand social interactions and the cultural values that underlie human behaviour.

B.Com. FS (Semester-VI)

Subject: Entrepreneurship and Small Business

Subject Code: Paper I

Maximum Marks: 50

No. of lectures per week: 6

Duration of lecture: 40 minutes

Program Objectives

- To provide students with a comprehensive understanding of entrepreneurship.
- To develop an understanding of significance of women entrepreneurs.
- To familiarize students with dimensions of entrepreneurship.
- To enable students in understanding theories of entrepreneurship.
- To provide an insight to the students about small scale industries.

Course Outcomes

- Students will gain a thorough understanding about sickness in small scale industries.
- Students will develop knowledge of start:up India scheme.
- Comprehensive understanding about the concept of entrepreneur development programmes.
- Understanding about national policies for small business development.

Subject: Security Analysis and Portfolio Management

Subject Code: Paper II

Maximum Marks: 50

Periods per week: 6

Duration of each period: 40 minutes

Program Objectives

- To gain knowledge of importance of Security Analysis and Portfolio Management in taking investing decisions.
- To enable students to understand various dimensions of managing an investment programme.
- To familiarize the students regarding the techniques of analyzing securities being applied by fund managers.
- To develop an insight into various issues in portfolio construction, revision and evaluation.

Course Outcomes

- Familiarization with the designing and construction of portfolios.
- Knowledge about techniques of doing investment analysis.
- Ability to identify and study the trends of stock market.
- Ability to take investment decisions taking into consideration various determinants influencing investment decisions.

Subject: Indian Economy with Special Reference to Punjab

Subject Code: Paper III

Maximum Marks: 50

Periods per week: 6

Duration of each period: 40 minutes

Programme Objectives

- To enable the students to understand the nature of Indian as well as Punjab economy.
- To familiarize with the importance and various policies of agriculture and industrial Development in India with special reference to Punjab.
- To impart knowledge regarding various economic problems prevailing in the Indian Economy and solutions to curb them.
- To study the objectives and strategies of economic planning in India.

Course Outcomes

- Awareness regarding economic problems prevailing in present scenario of Indian Economy.
- Understanding of various Government policies in different sectors of Indian economy particularly Punjab.
- Knowledge of priorities and targets of economic plans.
- Ability to suggest solutions for the economic problems in context to Indian economy.

Subject: Mutual Funds

Subject Code: Paper IV

Maximum Marks: 50

Periods per week: 6

Duration of each period: 40 minutes

Program Objectives:

- Develop a comprehensive understanding of mutual funds and their role in the financial markets.
- Understand the role of SEBI and other regulatory bodies in overseeing the mutual fund industry and protecting investor interests.
- Analyze various types of mutual funds and their suitability for different investment objectives.
- Develop knowledge regarding evaluation of performance and risk associated with mutual fund investments.
- Understand the regulatory framework governing mutual funds in India.

Course Outcomes:

- Analyze mutual fund performance using key metrics, evaluate risk-adjusted returns, and compare different funds.
- Apply knowledge of mutual funds to create diversified portfolios that align with individual investor risk tolerance and financial goals.
- Develop critical thinking and analytical skills to assess investment opportunities and navigate the complexities of the financial markets.
- Develop the professional skills necessary for a successful career in financial services, such as investment analysis, client communication, and ethical decision-making.

Subject: Corporate Governance

Subject Code: Paper V

Maximum Marks: 50

Periods per week: 6

Duration of each period: 40 minutes

Programme Objectives

- To introduce the concept of Corporate Governance and its relevance in current scenario.
- To understand the various governance theories and their relevance in corporate sector.
- To learn about the formation of various governance committees from time to time and their role in the development of corporate sector.
- To enable students to know about the various provisions contained in the different laws of governance.

Course Outcomes

- Knowledge about the code of Corporate Governance of business.
- Detailed understanding of governance failures behind major corporate scams.
- Learn about various recommendations given by governance committees.
- Awareness regarding various scams, both at national and international level.

Subject: Income Tax Law – II

Subject Code: Paper VI

Maximum Marks: 50

Periods per week: 6

Tutorials per week: 3

Duration of each period: 40 minutes

Programme Objectives:

- To develop an insight about the provisions of Income Tax Act and its implications in computing the tax liability of an Individual, HUFs, Firms and AOP.
- To acquaint the students regarding the various concepts of Income Tax which includes Tax Management, Tax Planning, Tax Evasion and Tax Avoidance.
- To instill an understanding among the students about the provisions of Advance Tax, Tax deducted at source, Tax collected at source, Powers and Functions of Income Tax Authorities, Recovery and Refund etc.

Course Outcomes:

- Recognise the key difference between the terms – Tax Evasion, Tax Planning and Tax Avoidance.
- Develop expertise to file the return of income tax online
- Skills to apply the exemptions and deductions from income under the Income Tax Act.
- Understanding the situations where refund can be claimed

Subject: General Studies
Subject Code: Paper VII
Maximum Marks: 50
Periods per week: 6
Tutorials per week: 9
Duration of each period: 40 minutes

Programme Objectives

- To make the students aware about the important national and global issues.
- To enable students to understand the constitutional, statutory and regulatory bodies.
- To promote awareness of sports, science & technology and current affairs.
- To equip the students with the numerical and mathematical ability.

Course Outcomes

- Develop familiarization with the constitutional, statutory and regulatory bodies.
- Inculcate the ability to interpret and analyse data effectively.
- Students will gain knowledge of important political, economic and social issues.
- Better preparedness for competitive exams and career opportunities.

Subject: Workshop on Basics of Stock Market

Subject Code: Paper VIII
Maximum Marks: 50
Periods per week: 3
Duration of each period: 40 minutes

Programme Objectives:

- To provide a foundational understanding of the stock market, including its structure, functions, major stock exchanges and depository system.
- To familiarize with various investment alternatives like bank deposits, post office schemes, equity shares, preference shares, and debentures
- To introduce fundamental and technical analysis, helping students assess securities based on financial data and market trends.
- To impart knowledge of online trading process, including opening of Demat account, clearing and settlement, different types of orders and margins and trading costs.
- To motivate them on stock market investment to become a successful investor.

Course Outcomes:

Students will be able to:

- Understand the fundamental concepts of stock markets, including investment objectives, investment alternatives, and online trading mechanisms.
- Analyze the structure and functioning of major Indian stock exchanges (NSE, BSE, MCX) and their role in financial markets.
- Understand the role of depositories, the dematerialization process, and the procedures for opening and managing a DEMAT account.
- Execute different types of orders and margin trading strategies for informed stock market transactions.
- Apply fundamental and technical analysis techniques to assess stocks and make sound investment decisions.

Subject: Workshop on Income Tax and E-Filing

Subject Code: Paper VIII

Maximum Marks: 50

Periods per week: 3

Duration of each period: 40 minutes

Program objectives

- To enhance the knowledge of students regarding filing of income tax return, its due dates, penalties for late filing etc.
- To enable the students to file ITR1 and ITR-4 in an online manner.
- To provide the knowledge regarding Advance Payment of Tax, PAN and TDS.
- To provide insight regarding payroll processing and its steps.

Course outcomes

- The students will get detailed knowledge regarding e filing of income tax return.
- They are able to identify various ITR forms used for different persons.
- They will be able to apply for a PAN card online.
- They will know the relevance of various forms like 15G,15H, 16, 16A etc.