B.Com. Semester – II

Subject: English Language Skills-I

Subject Code: ENAEC-101 No. of periods per week: 6

Duration of each period: 40 minutes

Programme Objectives:

- Improve comprehension of spoken English, including accents, intonation, and implied meanings.
- Enhance fluency, pronunciation, and confidence for effective verbal communication.
- Develop the ability to understand, analyze, and interpret texts.
- Strengthen skills to produce clear, structured, and grammatically accurate writing.
- Expand word knowledge for effective usage in diverse contexts.
- Foster understanding of cultural nuances in English communication.

Course Outcomes:

- Effective communication in verbal and written forms.
- Improved listening proficiency.
- Fluent and confident speaking skills.
- Advanced reading comprehension and analysis.
- Clear, organized, and grammatically accurate writing.
- Expanded vocabulary for diverse contexts.
- Cultural competence for cross-cultural interactions.
- Enhanced critical thinking and logical expression.

ਵਿਸ਼ਾ: Punjabi (Compulsory)/ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ-2

ਵਿਸ਼ਾ ਕੋਡ: BOA02002T

ਪੀਰੀਅਡ: 06 ਸਮਾਂ: 40 ਮਿੰਟ

ੳਦੇਸ਼:

- ਵਾਰਤਕ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਨੈਤਿਕਤਾ ਦਾ ਵਿਕਾਸ ਕਰਨਾ।
- ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਹਲਕੇ ਲੇਖਾਂ ਰਾਹੀਂ ਜੀਵਨ ਦੇ ਸੱਚ ਨਾਲ ਜਾਣੂ ਕਰਵਾਉਣਾ।
- ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਸ਼ਬਦ ਬਣਤਰ ਰਾਹੀ ਸ਼ੁੱਧ ਭਾਸ਼ਾ ਲਿਖਣ ਲਈ ਪ੍ਰੇਰਿਤ ਕਰਨਾ।
- ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਰੇਖਾ ਚਿੱਤਰ ਅਤੇ ਰਾਹੀਂ ਪੰਜਾਬੀ ਵਿਦਵਾਨਾਂ ਦੀ ਸ਼ਖ਼ਸੀਅਤ ਦੇ ਵੱਖ-ਵੱਖ ਪੱਖਾਂ ਤੋਂ ਜਾਣੂ ਕਰਵਾਉਣਾ।
- ਪੰਜਾਬੀ ਸਾਹਿਤ ਦੇ ਅਧਿਐਨ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਸ਼ਖਸ਼ੀਅਤ ਨੂੰ ਨਿਖਾਰਨਾ।
- ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਸ਼ਬਦਾਂ ਦੀ ਅੰਦਰੂਨੀ ਬਣਤਰ, ਜਿਵੇਂ ਕਿ ਧਾਤੂ, ਅਗੇਤਰ, ਅਤੇ ਪਿਛੇਤਰ ਦੀ ਪਹਿਚਾਣ ਕਰਵਾਉਣਾ, ਤਾਂ ਜੋ ਉਹ ਸ਼ਬਦਾਂ ਦੇ ਰਚਨਾਤਮਕ ਤੱਤਾਂ ਨੂੰ ਸਮਝ ਸਕਣ।
- ਸ਼ਬਦ ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ ਦੀ ਪਹਿਚਾਣ ਅਤੇ ਵਰਤੋਂ ਵਿੱਚ ਅਭਿਆਸ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਦੱਖਲਤਾ ਵਧਾਉਣਾ, ਤਾਂ ਜੋ ਉਹ ਸ਼ੁੱਧ ਅਤੇ ਸੂਚਕ ਵਾਕ ਬਣਾਉਣ ਵਿੱਚ ਸਮਰੱਥ ਹੋਣ।

ਨਤੀਜੇ:

- ਵਿਦਿਆਰਥੀ ਭਾਸ਼ਾ ਅਧਿਐਨ ਰਾਹੀਂ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਚ ਮੁਹਾਰਤ ਹਾਸਿਲ ਕਰੇਗਾ।
- ਵਿਦਿਆਰਥੀ ਵਿਚ ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਦਾ ਗਹਿਣ ਅਧਿਐਨ ਕਰਨ ਦੀ ਕਲਾ ਵਿਕਸਿਤ ਹੋਵੇਗੀ।
- ਵਿਦਿਆਰਥੀ ਸਾਹਿਤ ਦੀਆਂ ਗਲਪੀ ਵਿਧਾਵਾਂ ਰਾਹੀਂ ਸਮਾਜਕ ਪਸੰਗ ਨੂੰ ਉਭਾਰਨਾ ਸਿਖੇਗਾ।

Subject: Advanced Financial Accounting

Subject Code: BCO02005T No. of periods per week: 6 No. of tutorials per week: 3 Duration of period: 40 minutes

Programme Objectives

- To introduce the methodology of preparing account of a partnership firm.
- To develop understanding of the underlying adjustments with respect to Capital Account, Profit and Loss Appropriation Account.
- To gain knowledge regarding the adjustments arising out of admission, retirement, death and dissolution of firm.

Course Outcomes

- Skills to prepare the accounts of partnership firm.
- Ability to record the adjustments arising out of admission, retirement, death and dissolution of firm.
- Ability to calculate profits in case of single entry system and depreciation on fixed assets.

Subject: Commercial Law Subject Code: BCO02006T No. of periods per week: 6 Duration of period: 40 minutes

Programme Objectives

- To introduce a specialised branch of law relevant to the students of Commerce namely Commercial law.
- To deliver a comprehensive view of Indian Contract Act, 1872 and Sale of Goods Act, 1930-the two significant areas relevant to the discipline of Commerce.
- To familiarize the students with the objectives of the competition Act, 2002.

- 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.
- Awareness of the objectives of Competition Act, 2002.

Subject: Business Economics Subject code: BCO02007T No. of periods per week: 6 Duration of lecture: 40 minutes

Programme Objectives

- To demonstrate a fundamental understanding of economic concepts and their impact on society.
- To develop analytical and critical thinking skills to analyze economic issues and solve business problems.
- To make informed business decisions using economic principles and data analysis.
- To communicate economic ideas effectively and collaborate with others on business projects.
- To adapt to changing economic conditions and engage in lifelong learning to enhance their economic knowledge.
- To recognize and uphold ethical and responsible business practices.

Course Outcomes

- Explain and apply core economic principles to real-world situations.
- Analyze economic data, identify trends, and interpret the results.
- Apply economic principles to make informed business decisions in various contexts.
- Demonstrate a commitment to continuous learning and adapt to the evolving economic landscape.

Subject: Drug Abuse Subject Code: SOA 105 No. of periods per week: 3 Duration of 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.

- 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.

B.Com. Semester – IV

Subject: English (Compulsory)

Subject code: ENC 251 No. of periods per week: 6

Duration of each period: 40 minutes

Programme Objectives:

This course aims to enhance students' proficiency in English Language skills and develop their critical thinking and analytical abilities through grammar, poetry and prose.

The Objectives are:

- Strengthening English grammar proficiency.
- Enhancing literary appreciation and interpretation.
- Improving reading and comprehension skills.
- Developing critical thinking and writing skill.

Course Outcomes:

- Effective communication in verbal and written forms.
- Improved listening proficiency.
- Fluent and confident speaking skills.
- Advanced reading comprehension and analysis.
- Clear, organized, and grammatically accurate writing.
- Expanded vocabulary for diverse contexts.
- Cultural competence for cross-cultural interactions.
- Enhanced critical thinking and logical expression.

ਵਿਸ਼ਾ: Punjabi (Compulsory)/ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ-2

ਵਿਸ਼ਾ ਕੋਡ: BOA04002T

ਪੀਰੀਅਡ: 6 ਸਮਾਂ: 40 ਮਿੰਟ

ਉਦੇਸ਼:

- ਸਾਹਿਤ ਦੀਆਂ ਵੱਖੋ-ਵੱਖਰੀਆਂ ਵੰਨਗੀਆਂ ਬਾਰੇ ਜਾਣਕਾਰੀ ਦੇਣਾ।
- ਸਾਹਿਤ ਤੇ ਜ਼ਿੰਦਗੀ ਦੇ ਸੁਮੇਲ ਨੂੰ ਦੱਸਣਾ।
- ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੀ ਵਿਆਕਰਨਕ ਪੱਖੋਂ ਸਮਝ ਦੇਣਾ।
- ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਰਚਨਾਤਮਕ ਰਚੀਆਂ ਪੈਦਾ ਕਰਨਾ।

ਨਤੀਜੇ:

- ਪੰਜਾਬੀ ਸਾਹਿਤ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਜਾਣ-ਪਛਾਣ ।
- ਜੀਵਨ ਪਤੀ ਨਜ਼ਰੀਆ ਤੇ ਸੋਚ 'ਚ ਬਦਲਾਅ।
- ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਸੰਬੰਧੀ ਜਾਣਕਾਰੀ ਵਿਚ ਵਾਧਾ ਹੋਇਆ।
- ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਚ ਲਿਖਣ ਤੇ ਪੜਨ ਦੀ ਰੂਚੀ ਪੈਦਾ ਹੋਈ।

Subject: Goods and Services Tax Subject Code: BCO04005T No. of periods per week: 6 Duration of lecture: 40 minutes

Programme Objectives

- To provide students with a comprehensive understanding of the Goods and Services Tax (GST), including its historical context, need, and framework in India.
- To develop an understanding of significance of GST in the Indian economy and its impact on various sectors.
- To familiarise students with GST registration procedure, invoicing and return filing procedure.
- To enable students in determining the place, time, nature and valuation of supply.
- To provide an insight to the students about various returns need to be filled under GST.

Course Outcomes

- Students will gain a thorough understanding about evolution of taxation in India and the need for GST as a unified tax system.
- Students will develop practical knowledge of GST registration, tax invoices, debit/credit notes, and compliance requirements.
- Comprehensive understanding about the concept of ITC, its mechanism and conditions required to be fulfilled to avail ITC.
- Ability to prepare GST returns
- Understanding about practical aspect of GST and equip them to become tax practitioners.

Subject: Industrial Law Subject Code: BCO04006T Maximum Marks: 100 No. of periods per week: 06 Duration of lecture: 40 Minutes

Programme Objectives

- To provide students with a comprehensive understanding of the laws related to the industries.
- To develop an understanding of significance of various laws related to the health, safety and welfare of the workers.
- To familiarize students with the rights and liabilities of a registered trade union.
- To enable students in having basic understanding of terms related to industrial disputes.
- To provide an insight to the students about the compensation given to workmen.

Course Objectives

- Students will gain a thorough understanding about The Factories Act, 1948.
- Students will develop knowledge of the various authorities under industrial disputes.
- Comprehensive understanding about the concept of employee state insurance.
- Ability to differentiate between terms like strike and lockout, layoff and retrenchment.

• Understanding about contributions and benefits under employee state insurance.

Subject: Principles and Practices of Banking and Insurance

Subject Code: BCO04007T No. of periods per week: 6 Duration of Period: 40 minutes

Programme Objectives

- To get an overview of Indian Banking and Insurance Industry.
- To elaborate the role of e-banking in modern era.
- To introduce the concept of financial inclusion.
- To enable the students understand the details of Insurance Regulatory and Development Authority (IRDA) Act.

Course Outcomes

- Familiarization with the functionality and structure of Indian Commercial Banks.
- Understanding the role of RBI an apex bank of Indian Economy.
- Knowledge of various sources of finance that can be used by an individual to raise short term and long-term funds.
- Ability to understand the recent trends in Indian Banking industry.
- An overview of the current status and scope of Indian Insurance industry.

Subject: Cost Accounting Subject Code: BCO04008T No. of periods per week: 12

Duration of each period: 40 minutes

Programme Objectives:

- To introduce the students regarding the meaning and importance of Cost accounting.
- To help them understand the process of introducing the cost accounting system in an organization.
- To enable students to know about the intricacies involved in ascertaining the cost of a product.
- To make them understand the various cost accounting methods applicable in different industries.
- To enable them to understand the various cost accounting techniques that can be applied to control the cost with in a limit.

- Students learn about the process of ascertaining cost of production of a product.
- They know about the application of cost accounting methods in different industries.
- They learn to apply various techniques to control costs.
- Students learn how companies fix selling prices of their products.

• They will get to know about the usefulness of cost accounting records to the managers in their decision making.

Subject: Environmental studies

Subject Code: ESL-221 Maximum Marks: 100 No. of periods per week: 6

Duration of one of 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.

- 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. Semester – VI

Subject: English (Compulsory)

Subject code: ENC 351 No. of periods per week: 6

Duration of each period: 40 minutes

Program Objectives:

- To understand themes, motifs and symbols in Literature
- To analyze character and conflicts
- To encourage critical thinking and prospective building
- To help in identifying narrative techniques and dramatic elements
- To evaluate different viewpoints and interpretations.
- To enhance vocabulary and comprehension
- To strengthen verbal skills
- To understand societal issues through fiction and drama.
- Develop a life-long interest in reading and literature.

Course Outcomes:

- Help students to analyze themes, characters and literary techniques.
- Encourage interpretation, debate, and evaluation of different perspectives.
- Expand vocabulary, reading comprehension, and writing abilities
- Expose students to diverse cultures, values and moral dilemmas.
- Inspire storytelling, creative writing and a love for literature.

ਵਿਸ਼ਾ: Punjabi (Compulsory)/ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ

ਵਿਸ਼ਾ ਕੋਡ: BCG-602

ਪੀਰੀਅਡ: 06 ਸਮਾਂ: 40 ਮਿੰਟ

ਉਦੇਸ਼:

- ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਕਵਿਤਾ ਦੇ ਇਤਿਹਾਸ, ਸ਼ੈਲੀਆਂ ਅਤੇ ਮੁੱਖ ਵਿਸ਼ਿਆਂ ਦੀ ਜਾਣਕਾਰੀ ਪ੍ਰਦਾਨ ਕਰਨਾ।
- ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਲਿਖਣ ਅਤੇ ਸੋਚਣ ਦੀ ਯੋਗਤਾ ਨੂੰ ਵਿਕਸਿਤ ਕਰਨਾ।
- ਵਿਦਿਆਰਥੀ ਨੂੰ ਪੰਜਾਬੀ ਆਧੁਨਿਕ ਸਾਹਿਤ ਰੂਪਾ ਦੀ ਜਾਣਕਾਰੀ ਦੇਣਾ।
- ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਵਿਆਕਰਣਕ ਨਿਯਮਾਂ ਦੀ ਜਾਣਕਾਰੀ ਦੇਣਾ।
- ਵਿਆਕਰਣ ਨਾਂਵ ਵਾਕੰਸ਼ਾਂ ਦੀ ਸਹੀ ਵਰਤੋਂ ਰਾਹੀ ਸ਼ੱਧ ਵਾਕ ਬਣਾਉਣ ਦੀ ਯੋਗਤਾ ਵਿਕਸਿਤ ਕਰਨਾ।

ਨਤੀਜੇ:

- ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਪੰਜਾਬੀ ਕਵਿਤਾ ਦੇ ਇਤਿਹਾਸ ਬਾਰੇ ਮੁੱਖ ਜਾਣਕਰੀ ਪ੍ਰਾਪਤ ਹੋਈ।
- ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਸਾਹਿਤ ਦੇ ਰੂਪ ਨਾਟਕ, ਨਾਵਲ, ਕਵਿਤਾ, ਕਹਾਣੀ ਬਾਰੇ ਪੰਤਾ ਲੱਗਾ।
- ਵਿਆਕਰਨ ਨਿਯਮਾਂ ਦੀ ਸਹੀ ਵਰਤੋਂ ਨਾਲ ਵਿਦਿਆਰਥੀ ਦੀ ਲਿਖ਼ਤੀ ਭਾਸ਼ਾ ਵਿਚ ਸੁਧਾਰ ਹੋਇਆ।
- ਵਿਆਕਰਨ ਨਾਂਵ ਵਾਕੰਸ਼ ਦੀ ਸਹਾਇਤਾ ਨਾਲ ਵਿਦਿਆਰਥੀ ਸ਼ੁੱਧ ਵਾਕ ਬਣਾਉਣ ਵਿਚ ਸਮਰਥ ਹੋਏ।

Subject: Operations Research Subject Code: BCG-603

Max. Marks- 50

No. of periods per week: 9

Duration of each period: 40 mins

Programme Objectives:

- To introduce the students about the concept and tools of Operations Research.
- To develop the ability to formulate and solve various types of operational research problems, through different techniques, including linear programming, transportation, assignment, queuing, and game theory.
- To impart knowledge regarding analysis of complex business scenarios and identify the relevant operational research models and techniques.
- To cultivate the ability to interpret and communicate the results of operations research analyses effectively to different audiences.

Course Outcomes:

Students will be able to:

- Grasp the fundamental concepts, principles, and techniques of operations research.
- Apply their understanding of operations research to enhance decision-making in various business contexts, such as resource allocation, inventory management, and project planning.
- Acquire the skills to apply operations research techniques to real-world business scenarios and decision-making processes.
- Integrate knowledge of operations research with other business disciplines to make informed and strategic decisions.

Subject: Corporate Governance

Subject Code: BCG-604 No. of periods per week: 6 Duration of period: 40 minutes

Programme Objectives

- To introduce the students about 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.

- 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: Workshop on Income tax and E-filing

Subject code- BCG 605 No. of periods per week -3 Duration of period: 40 minutes

Programme 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 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 will be 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.

Subject: Portfolio Management

Subject Code: BCG- 611 No. of periods per week: 06 Duration of lecture: 40 minutes

Programme Objectives

- To enable the students to make informed investment decisions.
- To apply theoretical concepts to real-world problems and develop effective solutions.
- To effectively communicate investment strategies, risk management techniques, and portfolio performance to stakeholders.
- To create understanding of investment principles and their application in investment decision-making.

Course Outcomes

- The students are acquainted with portfolio management and its importance in investment decision-making.
- They get to know different types of portfolios having different rates of return and degrees of risk.
- They understand Investment Analysis and Portfolio Construction.
- The students learn to Identify and measure different types of risk (e.g., market risk, credit risk, liquidity risk).
- By achieving these course outcomes, students will gain a comprehensive understanding of portfolio management principles, concepts, and techniques which will prepare them for careers in investment management, asset management, and related fields.

Subject: Financial Services Subject Code: BCG-612 No. of periods per week: 6 Duration of a Lecture: 40 mins

Programme Objectives:

- To provide students with a comprehensive understanding of the Indian financial services sector, including its key components, functions, and regulations.
- To familiarize students with the operations and challenges of different financial institutions, such as leasing companies, mutual funds, and merchant banks.
- To develop students' understanding of the role of financial services in promoting economic growth and development.
- To equip students with the knowledge and analytical skills necessary to evaluate and interpret various financial products and services.
- To prepare students for careers in the financial services industry by providing them with practical insights and knowledge.

Course Outcomes:

Students will be able to:

- Understand the functioning of key financial institutions such as merchant banks, venture capital, and mutual funds.
- Analyze the role and importance of financial services in the overall economy.
- Evaluate the performance and risks associated with different financial instruments and services.
- Apply their knowledge of financial services to real-world scenarios to make informed decisions.
- Analyze the various retail banking services offered by banks, including consumer loans and credit cards.

Subject: Windows and Networking

Subject Code: BCG-631 No. of periods per week: 6 Duration of period: 40 minutes

Programme Objectives

- To deliver comprehensive view of computer networking.
- To understand different types of network topologies.
- To gain knowledge about the various types of windows.
- To learn various DOS commands.

Course Outcomes

- Knowledge of appropriate network tools to build network topology.
- Learn how to share a printer, a folder on a hard drive etc.
- Ability to identify a computer and its workgroup on a network.
- Skill to use DOS commands.

Subject: E-Marketing Subject Code: BCG-632 No. of periods per week: 6

Duration of period: 40 minutes

Programme Objectives

- To gain knowledge about the relevance of E-Marketing in current changing environment.
- To introduce E-Marketing techniques and strategies that can be adopted by a business concern.
- To help students understand consumer behavior in an information intensive environment and the role of product innovation, pricing, advertising, customer services in the internet age.

Course Outcomes

- Familiarization with the use of search engine marketing, online advertising and online marketing strategies.
- Ability to understand the role of product innovation, pricing, advertising, customer services in the internet age.
- Skills to apply conceptual knowledge and analytical skills to develop E marketing strategies.

B.Com (Hons.)

Subject: Bank Marketing Subject Code: Paper-IV No. of periods per week: 6 Duration of period: 40 Minutes

Programme Objectives

- To enable the students to know about the marketing of banking products and services.
- To describe the students how the marketing of the banks' services and products differs from tangible goods marketing.
- To impart knowledge about the marketing research in banking.
- To introduce the students about the promotion process of bank's products and services.

- Familiarization with the marketing techniques used by banks for its products and services.
- Ability to understand the techniques used in marketing research by banks.
- Learn to manage multiple products and services across the multiple customer segments.
- Ability to understand the techniques the various effective marketing strategy in modern banking