B.Com (FS) Semester - I
PAPER-VI: COMPUTER APPLICATIONS

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	SECTION-A General Features of Computers, Generations of Computer, Workstation, Mainframe Computer and Supercomputers, Computer Software and Hardware–System, Application, Service Software SECTION-B Computer Applications – Data Processing, Information Processing, Commercial, Office Automation, Industry and Engineering, Healthcare, Education, Graphics and Multimedia. Section-D 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 (October to November)	SECTION-C Computer memory: primary and secondary memory Secondary storage devices – magnetic and optical media input and output writs – printer, plotter, sconner–OMR, OCR, MICR, Mouse, Keyboard, Modem

Pooja Monga
Asst. Prof. in Computer Science

B.Com (FS) I

Communication Skills in English

Odd Semester (2023-2024)	Topic
Term 1 (August-September)	Reading Skills (introduction, meaning of reading skills, features of reading, models of reading, reading outcomes) Resume writing (introduction, resume design, parts of resume, tips for writing a resume)

Term 2 (October-November)	Writing Skills (official letters, business letters, personal letters, job applications)
	Business Memo (introduction, the difference between letters and memos, purposes of memo, importance, characteristics, model memos)
	Reading for understanding (introduction, repetition of keywords, synonyms, comprehension, multiple-choice questions, unseen passages, short answer questions of unseen passages)
	Notice, Agenda, Minutes

Deep

Asst. Prof. in English

B Com (FS) - Semester – I
Paper-IV
Quantitative Techniques for Business-I

Odd Semester (2023-2024)	Topics
Term I August to September	Measure of Central Tendency: Mean, Median, Mode, Geometric Mean, Harmonic Mean. Measures of Dispersion: - Range, Quartile Deviation, Mean Deviation and Standard Deviation. Skewness and Kurtosis.

	Time Series Analysis: Trend cycles, seasonal and irregular components, estimation of trend (Graphical Method, Semi Average method, Moving Averages and Method of least squares).
Term II October to November	Index Numbers: Meaning and importance, Methods of construction of index Numbers: Weighted and unweighted, fixed base and chain base index numbers. Simple and Compound Interest. Discounting and Factoring techniques.

Harpreet Kaur Uppal
Asst. Prof. in Economics

B.Com(Financial Services) Semester - I
Paper III: FINANCIAL ACCOUNTING WITH TALLY

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Nature of Financial Accounting- Scope, Objects, Limitations. Accounting concepts and conventions, IFRS. Double Entry System, Accounting Cycle with GST Preparation of Final Accounts of Sole Trader. Nature of partnership firm, partnership deed, Final accounts of partnership firm: fixed vs fluctuating capital. Capital and Revenue items, Division of profit among partners, preparation of profit and loss appropriation account. Calculation of goodwill Reconstitution of partnership firm: change in profit sharing, Admission
Term 2 (October to November)	Computerized Accounting- Tally ERP 9 Retirement, Dissolution of Firm (including Garner vs. Murray Rule)

Ramya
Asst. Prof. in Commerce

B.Com (Financial Services) Semester -I
Business Organisation and Management

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Business : Meaning, types, profession, social responsibility of business, business ethics Forms of organization, public sector Vs private sector. Introduction to Management, meaning, features, Scope functional areas
Term 2 (October to November)	Management Vs Administration, Contribution to ManagementThought(Henry Fayol, Elton Mayo, FW Taylor) Principles of Management(Henry Fayol), Scientific Management Personnel Management: Meaning, signifance and & Functions, Recruitment, Selection and training. Job Evaluation and Merit Rating, Worker's participation in Management. Marketing Management: Concept of Marketing, Functions ofMarketing, Marketing Research- Meaning and Techniques, Advertising and Salemanship. Strategic Management: Meaning, Need, Importance, Process and Roleof C.E.O. (Chief Executive Officer) in Strategic Management

Jhanvi

Asst. Prof. in Commerce

BCOM (FINANCIAL SERVICES) Semester I

PAPER- VI lwzmI pMjwbI

Odd Semester	Topics

trm pihlI **Agsq-sqMbr**	srvoqm pMjwbI swihq (sMpw.fw. rimMdr kOr, fw. myGw slvwn) khwxI Bwg: kul&I, qYN kI drd nw AwieAw, sWJ, kurwhIAw, r&qwr, pwqSwh,iCMdw pu`q, jhwz vwlI tYNkI (khwxI dw swr/ivSw-vsqU) ieiqhwsk XwdW (s.s. Amol) A&rIkw dI Xwd, swkw sRI nnkwxw swihb, 1917 qoN pihlW rUs, guurU kw bwg Aqy mulqwn (ivSw-vsqU Aqy swr) pYrHw rcnw, pYrHw pVH ky pRSnW dy au~qr ivAwkrn: BwSw vMngIAW, BwSw qy aupBwSw ivc AMqr, pMjwbI aupBwSwvW dy pCwx icMnH
trm dUjI **AkqUbr-nvMbr**	srvoqm pMjwbI swihq (sMpw. fw. rimMdr kOr, fw. myGw slvwn) kivqw Bwg: BweI vIr isMG, DnI rwm cwiqRk, pRo.moohn isMG, AMimRqw pRIqm, fw. hirBjn isMG, iSv kumwr btwlvI, surjIq pwqr, pwS (pRsMg sihq ivAwiKAw qy swr) ieiqhwsk XwdW(s.s. Amol) ihMdusqwn CoV do, hvw ivc grj(ivSw-vsqU qy swr) ivAwkrn: BwSw dw tkswlI rUp, pMjwbI BwSw dw inkws Aqy ivkws

Kiran Bala
Asst. prof. in Punjabi

B.Com (Financial Services) Semester - III
PAPER - II: FINANCIAL MARKET OPERATIONS

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	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 Exchanges. 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.
Term 2 **(October to November)**	Products & Services offered by IFCI, IDBI,IIBI, SIDBI, IDFCL, 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.

Ramya
Asst. Prof. in Commerce

BCom (Financial Services) Sem - III
Paper-VI: Good & Services Tax (GST)

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	Constitutional framework of Indirect Taxes before GST, Major defects in the structure of indirect taxes prior to GST, GST-Overview, Constitutional aspects, Implementation, Rationale of GST, GST Council, Structure of GST (SGST, CGST, UTGST, IGST), Administrative Authorities, Registration- Introduction, Procedure, Amendments and Cancellation Levy & Collection of Tax. Composition scheme- Small tax payer limit, composition levy and specified GST rates, Supply – Concept, Time, Place & value of supply of goods & services, mixed & composite supply, computation of GST. Input tax Credit- Conditions, apportionment of credit, Mode of Computation, Distribution & availability. Tax Invoices, Credit note & debit note, TCS, TDS

Term 2 (October to November)	Exemption from GST- Power to grant exemption, exempted goods and services, E-way Bills, Returns under GST, Payment & Refund of tax, Reverse Charge Mechanism GST Returns- Features, types, uploading invoices and filing of returns. GST Portal, GST Suvidha Providers.

Jaskiranjit Kaur
Asst. Prof. in Commerce

B. Com FS III

Paper-I Cost Accounting

Odd semesters (2023-2024)	Topics
(August to September)	Elements of cost: material labour and other expenses, classification of cost, Cost Sheet, types of cost and preparation of Cost Sheet ,Methods of Costing: Contract Costing meaning, features and rules regarding the calculation of profits in case of complete and incomplete contracts along with the treatment of W. I. P , Process Costing: meaning, features, normal and abnormal loss and gains, Interprocess profits and Equivalent production, Reconciliation of cost and financial accounts, Marginal costing: meaning and various concepts: fixed cost and variable cost ,contribution, PV ratio ,break even point, margin of safety, managerial applications
October to November	Budget and budgetary control :definition ,meaning and objectives of budgetary control, advantages and disadvantages of budgetary control ,types of budget, Standard costing: definition and meaning of various concepts ,advantages and limitations of standard costing, Variance analysis :Material and Labour and overheads variances only Concept of Cost,Cost accounting and Cost Accountancy , limitations of financial accounting, origin and objectives of Cost Accounting, advantages and limitations of Cost Accounting, difference between Financial and Cost Accounting, cost unit and cost centre

Priyanka Sharma
Asst. Prof. in Commerece

B. Com Financial Services - Semester - III
PAPER-III: CONTEMPORARY ACCOUNTING AND REPORTING PRACTICES

Odd Semester (2023-2024)	Topics
Term I (August to September)	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– Meaning, Major drawbacks of historical cost system, Methods and applications. Corporate Social Reporting- Meaning, Nature, Need and Models of Social Disclosure. Environmental Accounting – Introduction and objectives. Forensic Accounting – Introduction and its features Corporate Reporting, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of Corporate Reporting. Recent Trends in the Presentation of Published Accounts. Reporting by Diversified Companies. Web based reporting
Term II (October To November)	Value Added Reporting: Preparation and Disclosure of Value Added Statements, Economic Value Added, EVA Disclosure in India. 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.

Dr. Samriti Kapoor
Asst. Prof. in Commerce

B.Com (FINANCIAL SERVICES)
SEMESTER-III
PAPER-IV: BANKING LAWS AND PRACTICE

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	Central Bank- Role, Objectives and Functions. Reserve Bank of India, Techniques of credit control by RBI. Credit Creation and its process Negotiable Instrument- Cheques, bills of exchange, promissory note and drafts. Endorsement and its types. Types of Cheques, bouncing of Cheques and their implication. Payment and Collection of Cheques- duties and responsibilities of paying and collecting banker. Protection available to Paying and collecting banker under negotiable instrument Act.
Term 2 **(October to November)**	Reforms in the Indian Banking Sector: Narasimham Committee I and II, Raghuram Rajan Committee. Introduction to Basel Norms: Significance, Implementation and Difficulties. Non- performing assets and its provisioning norms. Capital adequacy. Asset Liability Management of Commercial Banks. Financial Inclusion- Concept, Importance and present status. Demonetization- Concept and impact on Indian banking sector.

Ms.Karanpreet Kaur
Asst. Prof. in Commerce

B COM (FINANCIAL SERVICES) (SEMESTER-III)
PAPER-V: BUSINESS ECONOMICS-I

Odd Semester (2023-2024)	Topics

Term 1	Theory of Demand: Meaning of demand and its types, law of demand, price elasticity of demand
(August to September)	and its measurement, Consumer Behaviour: Utility Approach- brief outline of law of diminishing
	marginal utility and law of equi-marginal utility. Consumer's equilibrium with the help of utility
	Analysis, Indifference Curve Approach: Meaning, properties, income, price and substitution
	effects. Consumer equilibrium with the help of indifference curve analysis Theory of Production: Law of variable proportions and returns to scale, Theory of Cost: Concept
	of total cost, marginal cost and average cost, short run and long run curve (traditional and modern
	theory)
Term 2	Concept of Revenue: Total revenue, average revenue and marginal revenue. Relationship
(October to November)	between average revenue, marginal revenue and elasticity of demand.
	Perfect Competition-Meaning, Features, Price & Output determination of firm and industry under
	Perfect Competition.
	Monopoly: - Meaning, Features, Price & Output determination of firm and industry under
	monopoly.
	Monopolistic Competition:- Meaning, Features, Price & Output determination of firm and
	industry under Monopolistic Competition.
	Rent: Concept; Ricardian Theory and Modern Theory of Rent.
	Interest: Concept of interest; classical theory, lonable funds theory, Keynesian Theory.
	Profit: Concept of profit; Risk and uncertainity theories.

Kanika Thukral

BCom(FS) Sem-V
Paper IV - Ecommerce and E Reporting

Terms Odd Sem (2023-2024)	Topics
Term 1 (August to September)	Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Framework of E-Commerce, Electronic Commerce and Electronic Business, Electronic business models: B2B, B2C, C2C, C2B and Recent models. Operations of E-Commerce: Online-payment mechanism; Electronic Payment systems; Payment gateways; Visitors to website; Tools for promoting websites; Risk management options for epayment systems Security and Legal Aspects of E-Commerce; Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws- Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication.
Term 2 (October to November)	Corporate Reporting: Concept and Significance of Reporting in relation to Published Accounts, Components of Corporate Reporting System, Corporate Reporting Environment in India, Qualitative Characteristics of Corporate Information, Major Issues in Corporate Reporting, Traditional Formats of Corporate Disclosure. Corporate Reporting Through Web: Emergence of Web as a Medium of Corporate Reporting, Concept of Corporate Reporting through Web, Stages of Web-based Corporate Reporting, Formats of Digital Annual Report, Potential benefits and limitations of Corporate Reporting through Web, Regulations for Web-based Corporate Reporting, Role of Outsiders in the distribution of Information over the Internet.

Monika Shahi

Asst. Prof. in Computer Science

B.Com (FINANCIAL SERVICES) Semester - V
PAPER-III: INCOME TAX LAW-I

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Income Tax Act 1961- Introduction and brief history of income tax in India; Important definitions, Rates of taxes applicable to different types of assesses; incomes exempt from tax, Residential status and its effect on tax incidence, Scope of total income. Computation of income under the head 'Salaries'- Basis of charge, Tax treatment of Allowance, Perquisites and Retirement benefits, Permissible deductions from salary income and tax treatment of Provident Fund Contributions; Computation of income under the head 'House Property'- Basis of charge, Exempted House property incomes, Determination of annual value, deductions from House Property income, Tax treatment of arrears of rent and Unrealized Rent Recovered. Computation of income under the head 'Profits and Gains of Business and Profession', Basis of charge, Permissible deductions including depreciation; specific disallowance from Business and Profession income, Deemed Profit; Computation income under the head 'Capital Gains'- Basis of charge, Definition of Capital Assets and its transfer, determination of Value of Consideration, Cost of Acquisition and Cost of Improvement, Exempted Capital Gains.
Term 2 (October to November)	Agriculture income and its tax treatment, Computation of income under the head 'Income from Other Sources'- Basis of charge, tax Treatment of dividend income, casual incomes, interest of securities and other incomes, Permissible Deductions; Aggregation of income; Set off and Carry Forward of losses, permissible deductions From Gross Total Income; Rebates and Reliefs.

Twinkle Mahajan
Asst. Prof. in Commerce

B.Com (Financial Services) - Semester-V

Paper- VI: Foreign Trade

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Globalization: Meaning and its growing importance in world economy. Impact of Globalization: WTO – its objectives, principles, organizational structure and functioning. World Bank.
Term 2 (October to November)	Modes of entry into international business. Balance of payment, its components and situation during post reform period. Foreign Trade promotion measures and organizations in India. IMF. Commercial Policy: Free trade vs protection, rationale of a protectionist policy in less developed area. Foreign Trade: its importance and implications for the developing countries. India's current foreign trade policy. Composition of India's foreign trade, major imports and exports. Recent trends in foreign trade with special reference to India. Rate of Exchange: Meaning and determination, Fixed and Flexible exchange rates.

Ravneet Arora.

Kanika Thukral.

Asst. Prof. in Commerce

B.Com (FINANCIAL SERVICES)
SEMESTER-V
PAPER-V: MARKETING OF FINANCIAL SERVICES

Odd Semester (2023-2024)	Topics
Term 1	Meaning: Marketing, financial services. Difference between Services and product. The changing Environment of financial services. Services marketing mix.

(August to September)	Financial Product Mix strategy: Product research & development, Test marketing of financial products.
	Product life cycle, Product modification, Diversification, Packaging and branding of financial products.
	Pricing of Financial Products and Services: Objectives, Strategies and Methods, Factors influencing the pricing decisions, Importance of pricing.
Term 2 **(October to November)**	Distribution: Meaning, types of channels, Functions of distribution channels. Channel management.
	Promotion of Financial Services: Promotion mix and role of promotion in marketing.
	Marketing Information Systems. Tele marketing/Mobile Phone banking.
	Marketing of Allied services: Mutual funds, credit cards, housing finance, personal loans, factoring services, Quality issues in financial services.

Ms.Karanpreet Kaur
Asst. Prof. in Commerce

B.Com (Financial Services) Semester- V
PAPER-II OPERATIONS RESEARCH

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	Basics of Operations Research: Meaning, Significance and Scope, Limitations. Linear Programming Problems- Introduction Applications, formulation of linear programming,

	Graphical Method, Simplex Method, Big-M Method. Sequencing. Transportation Problems- Assumptions, Formulation and solution of transportation problems. Assignment Problems. Game theory- Two persons zero sum game, pure strategies, mixed strategies, Network analysis, project planning scheduling, PERT & CPM, Cost analysis, crashing the network exercises.
Term 2 (October to November)	Queuing Theory- Single server Models. Inventory control – Types of Inventory, nature, Economic Lot Size, Quantity Discount Models.

Harpreet Kaur
Asst. Prof. in Commerce

B COM (FINANCIAL SERVICES) SEMESTER-V

PAPER-I: FINANCIAL MANAGEMENT

Odd Semester (2023-2024)	Topics
Term I **(August-September)**	Introduction- Concept of Finance, aims, scope and objectives of Financial Management, Types of Financial Decisions and their inter-relationship. Capital Budgeting- Meaning, objectives and process, traditional and modern methods of capital budgeting, treatment of risk and uncertainty in capital budgeting. Leverages- Business Risks and Financial Risk, Types of Leverages and its implications. Capital structure- Concept, capital structure, theories, designing optimum, capital structure, concept of point of indifference, financial break-even point and capital gearing ratio.

	Cost of Capital- concept, relevance, different components, weighted average and ,marginal, cost of capital.
Term II **(October-November)**	Capitalisation- Concept and types. Sources of Finance: short-term and long term Dividend Decisions- Meaning and types of dividends, dividend theories: Walter's Model, Gordon's Model, Modigliani and Miller's model. Working capital management: Meaning, Types, various issues in working capital management estimating working capital requirements, approaches to working capital financing and various sources management of components of working capital (introductory level).

Harleen Kaur

Asst. Prof. in Commerce

B.Com Semester - I
BCG–107 COMPUTER FUNDAMENTALS

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	**SECTION-A** General Features of Computers, Generations of Computer, Workstation, Mainframe Computer and Supercomputers **SECTION-B** Computer Applications – Data Processing, Information Processing, Commercial, Office Automation, Industry and Engineering, Healthcare, Education, Graphics and Multimedia. **Section-D** 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 **(October to November)**	**SECTION-C** Computer memory: primary and secondary memory Secondary storage devices – magnetic and optical media input and output writs – printer, plotter, sconner–OMR, OCR, MICR, Mouse, Keyboard, Modem Computer Software and Hardware–System, Application, Service Software,

Ashmeet Kaur
Asst. Professor in Computer Science

B. Com-Semester - I
BCG-104: Business organization

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	Business: Meaning and types, Meaning and importance of business organisation, Social responsibility of business, Forms of business organisation: Sole trader, Partnership, Joint Hindu family, Joint stock companies, Business ethics, cooperative societies
Term 2 **(October to November)**	Public utilities, public Enterprise public sector vs private sector, Location of industry, Size of industry, Optimum firm, Industrial estates, District Industries centre, Stock Exchange, business combination and chamber of commerce

Mrs. Dilpreet Kaur
Asst. Prof. in Commerce

Mrs Monika Chhabra
Asst. Prof. in Commerce

BCom – Sem-I

BCG – 103: Financial Accounting

Odd Semester (2023-2024)	TOPICS
Term I **(August-September)**	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 Voyage Accounts– Meaning, accounting treatment in case of complete voyage & incomplete voyage. Final Accounts of sole proprietor (without adjustments) Final Accounts of sole proprietor (with adjustments) Departmental Accounts – Meaning–Objects–Advantages–Accounting procedure–Allocation of expenses and incomes – Interdepartmental transfers – Provision for unrealized profit. Consignment Accounts–Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee
Term II **(October-November)**	Joint Venture – Meaning, types, determination of profits under different methods. 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

Harleen Kaur
Asst. Prof. in Commerce

Mamta Arora
Asst. Prof. in Commerce

B. Com I
Business Communication
BCG -105

Odd Semester (2023-2024)	Topics
Term I (August to September)	Meaning and importance of Business Communication, its purpose ,process, elements ,barriers and conditions for successful communication communication, forms and Principles of effective business communication, Organisational Communication, importance of communication in management, formal and informal communication ,internal and external communication, Presentation Skills: Oral presentations, principles of oral presentations, factors affecting presentations, Business Etiquette: understanding etiquettes, cross-cultural etiquettes business manners, business-to-business etiquettes, Internal correspondence: memos, circulars ,notices, office orders, Correspondence with banks regarding overdrafts, cash credit loans ,drafting of sales letters, circulars, preparation of sales reports,
Term II (October to November	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. Communication models

Priyanka Sharma
Asst. Prof. in Commerce

Karishma Arora
Asst. Prof. in Commerce

B.Com Semester – I

BCG-106: Business Statistics

Odd Semester (2023-2024)	Topics
Term I (August to September)	Functions, Scope and Limitations of Statistics. Measures of Central Tendency: Arithmetic Mean, Median and Mode. Measures of Dispersion: Range, Quartile Deviation, Standard Deviation and Coefficient of Variation. Simple Correlaton: Karl Pearson's Method
Term II (October to November)	Rank Correlation , Probable error. Index Numbers: Weighted And Unweighted , Consumer Price Index. Time Series Analysis and Probability

Ravneet Arora
Asst. Prof. in Commerce

Jaismine Kaur
Asst. Prof. in Commerce

BCOM Semester - I

ENC-101: English Compulsory

Odd Semester (2023-2024)	Topics
Term 1	Raymond Murphy :UNITS 1 till 20

(August to September)	Tales of Life...1,2,3,4I
	Prose for young learners 1,2,3
Term 2 **(October to November)**	 Raymond Murphy UNITS 21 till 48 Paragraph Writing Tales of Life..6 Prose For Young Learners 5and6 Revision

Deepika Khanna
Asst. Prof. in English

Neha Bhandari
Asst. Prof. in English

bI.kwm smYstr pihlw

(BCG-102) mu`FII pMjwbI

ODD SEMESTER (2023-2024)	TOPIC
trm pihlI **Agsq-sqMbr**	**sYkSn-ey** pYNqI A`KrI: A`Kr kRm, pYr ibMdI vwly vrx Aqy pYr ivc pYx vwly vrx Aqy mwqRvW (mu`FII jwx-pCwx)  lgwKr (ibMdI, it`pI, A~Dk) : pCwx Aqy vrqoN **sYkSn-bI** (swDwrn Sbd, sMXukq Sbd, mUl Sbd, Agyqr Aqy ipCyqr)

	sYkSn-sI in`q vrqoN dI pMjwbI SbdwvlI: bwzwr, vpwr, irSqy-nwqy  **sYkSn: fI**  h&qy dy s`q idn dy nW, bwrHW mhIinAW dy nW,
trm dUjI **AkqUbr-nvMbr**	**sYkSn-sI** KyqI Aqy hor DMidAW Awid nwl sMbMDq **sYkSn-fI** iek qoN sO q`k igxqI SbdW ivc

Baljinder Kaur
Asst. Prof.in Punjabi

B.com Semester-I

(BCG-102) pMjwbI lwzmI

Odd Semester (2023-2024)	TOPIC
	do rMg (kivqw Bwg) (sMpw.hrijMdr isMG iF`loN Aqy pRIqm isMG srgoDIAw)  Bwel vIr isMG, DnI rwm cwiqRk, pRo. pUrn isMG, &Irozdln Sr&, poR.mohn isMG (AwDuink pMjwbI kivqw dy pCwx icMnH, pRsMg sihq ivAwiKAw, ivSw-vsqU)  sMswr dIAW pRis`D hsqIAW (sMpw.ipRM. qyjw isMG, hrnwm isMG Swn)
trm pihlI **Agsq-sqMbr**	

	Bgvwn bu`D, bwbw &rId, gurU nwnk dyv jI, mIrw bweI, gurU rwmdws jI, jrnYl hrI isMG nlUAw (jIvnI dI pirBwSw Aqy pRikrqI, ivSw-vsqU, nwiek ibMb) pYrHw rcnw, pYrHw pVH ky pRSnW dy au~qr, ivAwkrn: BwSw vMngIAW, BwSw qy aupBwSw ivc AMqr, pMjwbI aupBwSwvW dy pCwx icMnH
trm dUjI **AkqUbr-nvMbr**	do rMg (sMpw. hrijMdr isMG iF`loN Aqy pRIqm isMG srgoDIAw) kivqw Bwg: nMd lwl nUrpurI, AMimRqw pRIqm, fw. hirBjn isMG, iSv kumwr btwlvI, surjIq pwqr (pRsMg sihq ivAwiKAw, ivSw-vsqU)  sMswr dIAW pRis`D hsqIAW (sMpw. ipRM. qyjw isMG, hrnwm isMG Swn) iebrwhm ilMkn, &lwrYNs nweIitMgyl, rwxI lkSmI bweI JWsI (ivSw-vsqU Aqy nwiek ibMb) ivAwkrn: BwSw dw tkswlI rUp, pMjwbI BwSw: inkws Aqy ivkws

Kiran Bala
Asst. Prof.in Punjabi

Harpreet Kaur
Asst. Prof.in Punjabi

BCom - Semester - III
BCG-307: Business Environment

Odd Semester (2023-2024)	Topics
Term I August to September	**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. Salent Features of FEMA, Competition Act. Strategies & Priorities of current Foreign Trade Policy, Exim Policy during the post reforms in India.
Term II October to November	**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. **Consumer Rights and Consumerism:** Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments.

Ms Harpreet Kaur Uppal
Mrs. Jaismeen Kaur

Asst. Prof. in Economics

BCOM Semester - III

ENC- 201: English Compulsory

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Raymond Murphy :UNITS 98 till 130 Making Connections Unit I Moments in Time 5Poems
Term 2 (October to November)	Raymond Murphy UNITS 132 till145 Essay Writing Making Connections Unit2 Moments in Time one poem

Deepika Khanna
Neha Bhandari
Asst. Prof. in English

B.Com Semester - III
BCG-306: International Business

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Introduction to International Business: Globalisation and its growing importance in the 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.
Term 2 (October to November)	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.

Ms. Deepjot Kaur
Ms. Jhanvi
Asst. Prof. in Commerce

B.Com Semester - III
BCG-304: Company laws

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	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 ConstructiveNotice and Indoor Management, Prospectus and BookBuilding. 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, conveningand conduct of meetings
Term 2 **(October to November)**	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, PostalBallot, 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.

Dr. Tina Vohra
Ms. Deepjot Kaur
Asst. Prof. in Commerce

B.Com Semester - III
BCG–305
FINANCIAL MANAGEMENT

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	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.
	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)
	Capital Expenditure Decisions: Purpose, Objectives & Process, Understanding different types of projects, Techniques of
	Decision making. Methods of Capital Budgeting – Traditional and Modern (Elementary Level).
Term 2 (October to November)	Time Value of Money: Compounding and Discounting techniques–Concepts of Annuity and
	Perpetuity. Risk–return relationship
	Bank financing: recommendations of Tandon committee and Chore committee Management of
	components of working capital (an introduction only)

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)

Priyanka Sharma
Asst.Prof. in Commerce

B.Com - Semester III
BCG-303: Corporate Accounting

Odd Semester *(2023-2024)*	Topics
Term I (August to September)	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).
	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
	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
	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 insurance business
Term II (October to November)	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 Preparation of final accounts of General insurance business

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Dr. Payal
Mamta Arora
Asst. Prof. in Commerce

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B.COM (PASS & HONS.) (SEMESTER-III)

BCG 305: FINANCIAL MANAGEMENT

Odd Semester (2023-2024)	Topics
Term I (August-September)	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.
	Capital Expenditure Decisions: Purpose, Objectives & Process, Understanding different types of projects, Techniques of Decision making. Methods of Capital Budgeting – Traditional and Modern (Elementary Level).
Term II **(October-November)**	Sources of Finance Time Value of Money: Compounding and Discounting techniques–Concepts of Annuity and Perpetuity. Risk–return relationship Working Capital Management 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)

Harleen Kaur

Asst. Prof. in Commerce

BCOM (Paas & Hons) Semester III
(BCG-302) pMjwbI lwzmI

ODD SEMESTER **(2023-2024)**	**TOPIC**

trm pihll **Agsq-sqMbr**	**sYkSn-ey** pYrHw pVH ky pRSnW dy auqr srl AMgryzI pYryH dw pMjwbI Anuvwd **sYkSn-bI** kivqwvW: smW (BweI vIr isMG jI), ^Yr pMjwbI dI (PIrozdIn Sr&), AMbI dy bUty Q`ly(pRo.mohn isMG) (pRsMg sihq ivAwiKAw, swr)   **sYkSn-sI**  khwxIAW: BUAw (nwnk isMG), du`D dw C~pV (kulvMq isMG ivrk) (ivSw-vsqU, swr) **sYkSn-fI** inbMD: Gr dw ipAwr(qyjw isMG), KuSwmdI nwl (hirMdr isMG rUp) (ivSw-vsqU, swr)
trm dUjl **AkqUbr-nvMbr**	**sYkSn-bI** kivqwvW: ibrhoN dI rVk (iSv kumwr btwlvI) (pRsMg sihq ivAwiKAw, swr) **sYkSn-sI** khwxIAW: sWJI kMD (sMqoK isMG DIr), auh socdI(dIlp kOr itvwxw) (ivSw-vsqU, swr) **sYkSn-fI** inbMD: AwE, g`lW krIey(nirMdr isMG kpUr), mnu`K kudrq dI nyk AOlwd nhIN (suirMdr mMf) (ivSw-vsqU, swr)

<div align="right">

Baljinder Kaur
Asst.Prof.in Punjabi

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B.COM (Pass &Hons) Semester- III

(BCG-302) lwzmI pMjwbI

ODD SEMESTER (2023-2024)	TOPIC
trm pihlI Agsq-sqMbr	AwDuink pMjwbI vwrqk (sMpw fw. gurbcn isMG qwilb, pMjwbI swihq pRkwSn, AMimRqsr) Gr dw ipAwr, myry dwdI jI, gurU Arjn dyv jI dI Shwdq, SWqI inkyqn, ig`Dw, A`QrU, pMjwb dw siBAwcwr, sVk pwr krdw buFypw (swr, ivSw-vsqU qy klw p`K)  cOxvyN pMjwbI iekWgI (iekWgI sMgRih)  suhwg, nvW cwnx, AMnyH inSwncI, Armwn, cwbIAW  (ivSw-vsqU, pwqr icqrn qy klw p`K) sMKyp rcnw id`qy pYryH ivcoN ASu`D Sbd joVW nUM Su`D krnw pMjwbI BwSw boD BwvMS, Sbd, vwkMS, vwk

trm dUjl AkqUbr nvMbr	AwDuink pMjwbI vwrqk (sMpw fw. gurbcn isMG qwilb, pMjwbI swihq pRkwSn, AMimRqsr)
	swkw sRI nwnkwxw swihb, vqn dw ipAwr
	(swr, ivSw-vsqU qy klw p`K)
	cOvyM pMjwbI iekWgI (iekWgI sMgRih)
	im`tI dw bwvw, s`DrW
	(ivSw-vsqU, pwqr-icqrn qy klw p`K)
	pMjwbI BwSw boD
	aupvwk

Baljinder Kaur
Maninder Kaur
Asst. Prof. in Punjabi

B.Com (Hons.)Semester – V
GROUP 'I': BANKING
PAPER III: ACCOUNTING FOR BANKERS

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	Accounting- Evolution , Definition, Scope,Nature and purpose of accounting; historical perspectives –Origins of accounting principles – accounting standards and its definition and Scope. Generally Accepted Accounting Principles. Basic Accountancy Procedures. 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, Capital & Revenue Expenditure,Preparation of Trading A/C; Profit and Loss A/C; Profit & Loss Appropriation

Account; Balance Sheet. Bills of Exchange.

, |
| **Term 2**

(October to November) | 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.Relationship between Banker and customer. Rules for bank accounts,cash/clearing/transfer vouchers/Registers maintained/main day book / General Ledger.

Requirements of Banking Companies as to Accounts and Audit; Significant Features of Accounting Systems of Banks;

Principal Books of Accounts ;Preparation and Presentation of Financial Statements of Banks; Disclosure Requirements of Banks;

Additional Disclosures prescribed by RBI;Disclosures required under BASEL norms.Provisions regarding the Audit of Bank

accounts. Accounting for NPA /Provisioning norms. Computerized accounting-meaning,features, trends used in computerized

accounting: difference between computerized accounting and manual

accounting: software's available in the market:Computerization in the banks – |

Ravneet Arora
Ramya
Asst. Prof. in Commerce

B.Com Semester - V
GROUP–III: COMPUTER APPLICATIONS AND E–BUSINESS BCG–531: COMPUTER BASED ACCOUNTING

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	**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. **New Features of tally,** Installation of Tally, Running Tally.
Term 2 (October to November)	**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 **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

Divya Gupta
Asst. Prof. in Computer Science

B.COM (PASS & HONS.) (SEMESTER-V) GROUP–

III:(COMPUTER APPLICATIONS & E–BUSINESS)

BCG–532: E–COMMERCE

Odd Semester	Topics

(2023-2024)	
Term 1 **(August to September)**	**SECTION-A** Introduction to E– commerce : Meaning and concept – E– commerce v/sTraditional 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. **SECTION-B** 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. **SECTION-C** 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.
Term 2 **(October to November)**	**SECTION-D** Electronic Payment system : Introduction – Online payment systems – prepaidand 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.

Pooja Monga

Asst. Prof. in Computer Science

B.Com - Semester - V
BCG-503:Management Accounting

Odd Semester (2023-2024)	Topics
August to September	Nature and scope of management accounting, difference between cost accounting and financial accounting, meaning, types and methods of financial analysis, comparative statement, trend analysis, common size statement, ratio analysis, cash flow statement, responsibility accounting, management reporting .
October- November	Fund flow statement, marginal costing, ABC costing.

Dilpreet Kaur
Deepjot kaur
Asst. Prof. in Commerce

BCom - Semester - V
BCG-504: direct tax law

Odd Semester (2023-2024)	Topics
August to September	Introduction , basic concepts, definition of previous year, assessment year, assesse etc residential status of individual, computation of salary income , income from house property, income from business and profession ,computation of Capital gains ,Clubbing of income and agriculture income.

	Income from other sources, deduction from total income, tax deduction at source, set off and carry forward of losses, computation of total income and assessment of individual.
October-November	

Mrs.Jaskiranjit kaur

Mrs. Dilpreet kaur

Asst. Prof. in Commerce

B.Com Semester - V
BCG-521 Banking Services Management

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Banking Services - Meaning and Importance - Economic and Monetary implications of Banking Operations - Tangible Services - Deposits, Withdrawals andLending Intangible Services - Improved Customer Services - Deficiency inServices - Ways to Improve the Services Lending Services - Loans and Advances - Forms of Advances - GeneralLoans, 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.

Term 2 (October to November)	Regulations for Banking Services - Banking Regulation Act 1949 - RBIAct 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. -Banking Services - Internet Banking, Phone Banking - MobileBanking - 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 ServiceQuality - SERVQUAL

Jhanvi

Asst. Prof. in Commerce

B. Com - Semester - V
BCG-511: Contemporary Accounting

Odd Semester (2023-2024)	Topics
Term I (August to September)	**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.
Term II (October To November)	**Corporate Reporting:** Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting. **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 **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. **Basel II and III Norms** **Contemporary Issues In Management Accounting: Target Costing.**

Dr. Samriti Kapoor
Asst. Prof. in Commerce

B.Com Semester - V
Auditing
BCG-505

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	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.
	Audit Procedure: Vouching – definition – features – examining vouchers – Vouching of Cash book –
	Vouching of trading transactions –
Term 2 (October to November)	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

Monica chhabra
Dr. Tina Vohra
Asst. Prof. in Commerce

B.Com Semester - V

ENC-301: English Compulsory

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Poems of Nature and Culture,GNDU Resume Writing
Term 2 (October to November)	All My Sons by Arthur Miller Business Writing & Report Writing

Deep
Neha Bhandari
Asst. Prof. in English

B.COM (PASS & HONS.) (SEMESTER-V)

GROUP–I:(ACCOUNTING & FINANCE)

BCG–512:Financial Market Operations

Odd Semester (2023-2024)	Topics
Term I (August-September)	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
	Meaning and benefits of mutual funds, Types, SEBI guidelines.
Term II **(October-November)**	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.
	Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI,IIBI, SIDBI, IDFCL, EXIM, NABARD & ICICI.
	Depositories Act 1996

Harleen Kaur

Asst. Prof. in Commerce

B.COM Semester- V
(BCG- 502) mu`FII pMjwbl

Odd Semester **(2023-2024)**	**Topic**

TERM I
 	
Agsq-sqMbr
	sYkSn-ey
	
	    (a) swihq Aqy lok swihq
	    (A) lok kwiv
	
	sYkSn- bI
	
	    (a) suhwg
	    (A) GoVIAW
	
	sYkSn-sI
	
	pMjwb dy kol nwc
	
	    (a) ig`Dw
	    (A) BMgVw
	
	sYkSn-fI
	
	    (a) lok KyfW
	    (A) lok qmwSy

TERM-II
 	
AkqUbr-nvMbr
	sYkSn-ey
	
	    (a) lok vwrqk ibrqWq
	
	sYkSn- bI
	
	    (a) is`TxIAW
	
	sYkSn-sI
	
	pMjwb dy lok nwc
	
	    (a) JUMmr
	
	sYkSn-fI
	
	    (a) lok klwvW

Maninder Kaur
Asst. Prof. in Punjabi

B.COM Semester- V

(BCG- 502) lwzmI pMjwbI

Odd Semester (2023-2024)	Topic
trm pihlI **Agsq-sqMbr**	coxvIAW pMjwbI khwxIAW (fw. rimMdr kOr) inaU XIAr, QkyvW, Arjn CyV gfIrnw, hrK sog, hzwr khwxIAW dw bwp, SISw (swr, ivSw-vsqU qy khwxI klw) nwvl: eyhu hmwrw jIvxw (dIlp kOr itvwxw) (lyKk dw jIvn qy rcnw, ivSw-vsqU, pwqr-icqrn) ivAwkrx: DunI ivauNq pYrHw rcnw, AMgryzI pYrHy dw pMjwbI ivc Anuvwd
trm dUjI **AkqUbr-nvMbr**	coxvIAW pMjwbI khwxIAW (fw. rimMdr kOr) iekIvX, sOrI, KUh-Kwqy,rwhU-kyqU (swr, ivSw-vsqU qy khwxI klw) ivAwkrx : vwkwqmk jugqW: myl qy AiDkwr, kwrk qy kwrkI sbMD

Baljinder Kaur
Harpreet Kaur
Asst. Prof. in Punjabi

BACHELOR OF BUSINESS ADMINISTRATION (SEMESTER-I)
BBA-106 COMPUTER APPLICATIONS FOR BUSINES- I

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	**Computer Fundamentals**: Definition of computer, Components of a computer system, Brief history of evolution of computers and generation of computers. Difference between Hardware & Software. Types of software system. Software & Application software, Interpreter. **Operating System**: Definition, Types of operating on the Basis of processing. Introduction to various types of operating system such as windows & DOS Overview and Anatomy of windows, Working with files and folder in windows. Basic Commands of Internal & External commands in DOS **MS-Word:** Overview, Creating, Saving, Opening, Importing, Exporting & Inserting files. Formatting pages, paragraphs and sections. Indents and outdates. Creating lists and numbering. Heading Styles, Fonts and size editing, positioning & viewing text. Finding & replacing text, inserting page breaks, page numbers, book marks, symbols & dates. Using tabs and tables Header, Footer & Printings.
Term 2 (October to November)	**Memory** Internal and External Memory Storage: RAM, ROM, PROM, EPROM **Input Output** :Commonly used Input/output/Memory storage devices: Punched Card, VDU, CRT **MS-Excel**: Worksheet overview. Entering information. Worksheet. Opening and saving workbook. Formatting number and texts. Protecting cells. Producing Charges and printing operations graphs. **MS-Power Point**: Presentation Basics Menus & Toolbars. Opening & Saving & existing presentation creating & Saving a presentation using auto content wizard. Design Template Blank Presentation. The slides sorter view. Insert slides from another presentation. Inserting pictures and graphics. Slide show, printing, slides.

Pooja Monga
Ashmeet Kaur
Asst. Prof. in Computer Science

BBA - Semester - I
BBA - 105: Managerial Economics

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	**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:** Consumer equilibrium; Income, Price and Substitution effect, Revealed Preference Approach. **Theory of Supply:** Concept and law of supply, factors affecting supply **Theory of Production:** Law of variable proportion: total, average and marginal physical product, Law of Returns to scale, Economies and diseconomies of scale. **Theory of Cost:** Short and Long period costs, Concept of total cost, Marginal and Average cost; Theory of cost in short-run and long-run.
Term 2 (October to November)	**Concept of revenue**: Total Revenue; Average Revenue; Relationship between Average and Marginal Revenue and Price elasticity of demand. **Pricing Under Various Market Conditions:** Perfect Competition - Equilibrium of Firm and Industry under Perfect Competition, Monopoly - Price determination under Monopoly, Monopolistic Competition - Price and Output, determination under Monopolistic Competition.

Dr. Moninder Kaur

Asst. Prof. in Economics

BBA Semester - I
BBA 104 : BUSINESS ORGANISATION & SYSTEMS

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Introduction to Business and Commerce: Meaning and definition of business, Objectives of business, Essentials of a successful business, Scope of business, Business as an economic system Trade and aids to trade- Meaning, scope, functions and evolution of commerce & industry, Industrial Revolution-its effects. Industrialization in India. Setting up a New Enterprise: Promotion of a business. Decisions in setting up an Enterprise – opportunity and idea generation, Role of creativity and innovation, Feasibility study and Business Plan, Business size and location decisions, various factors to be considered for starting a new unit, Problems in starting a new business. Business and Society: Changing Concepts and Objectives of Business.
Term 2 (October to November)	Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social responsibilities of business, Social Audit, Manager and his environment: external and internal Domestic & Foreign Trade: Import export trade procedure & their organization. Forms of Business Organization: Sole-proprietorship, Partnership, Joint stock Company, Cooperative Society, Public Utilities, Selection of a suitable form of organization, Classification based on Business Unit. Organization of wholesale & retail trade - Recent trends in wholesale & retailing. Malls and Super Markets – their effect on economy. Stock Exchange and Produce Exchange: Definition and Meaning, Importance, Functions, Listing and dealers.

Ramya
Asst. Prof. in Commerce

BBA SEMESTER-I
BBA-103: BASIC ACCOUNTING

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Introduction: Financial Accounting-Definition and Scope, Objectives of Financial Accounting, Accounting v/s Book Keeping, Terms used in accounting, Users of Accounting Information and Limitations of Financial Accounting. Conceptual Frame work: Accounting Concepts, Principles and Conventions, Accounting Standards- Concept, Objectives, Benefits, Brief review of Accounting Standards in India, Accounting Policies, Accounting as a measurement discipline. Recording of Transactions: Accounting Process/Cycle, Journal. Subsidiary Books, Ledger, Cash Book, Trial Balance, Bank Reconciliation Statement. Depreciation: Meaning, need & importance of depreciation, methods of charging Depreciation (WDV & SLM).
Term 2 (October to November)	Final Accounts: Meaning of Financial Statements, Usefulness of Financial Statements, Elements of Financial Statements, Preparation of Trading and Profit & Loss Account and Balance Sheet without Adjustments. Final Accounts with Adjustments : Treatment of Some Items which may be Direct Items, Indirect Items, Incomes and Expenses, Treatment of Items of Adjustment Appearing Outside the Trial Balance, Treatment of Items of Adjustment Appearing Inside the Trial Balance. Introduction to Company Final Accounts: Important provisions of Companies Act, 2013 in respect of preparation of final accounts of a company. Understanding the Annual Report of a Company. Computerised Accounting: Computers and its application in accounting. Accounting Software package (Tally).

Ms.Karanpreet Kaur
Asst. Prof. in Commerce

BBA Semester-I

(BBA-102) pMjwbI lwzmI

Odd Semester (2023-2024)	TOPIC
trm pihll **Agsq-sqMbr**	do rMg (kivqw Bwg) (sMpw.hrijMdr isMG iF`loN Aqy pRIqm isMG srgoDIAw)    BweI vIr isMG, DnI rwm cwiqRk, pRo.pUrn isMG, &IrozdIn Sr&, poR.mohn isMG (AwDuink pMjwbI kivqw dy pCwx icMnH, pRsMg sihq ivAwiKAw, ivSw-vsqU)    sMswr dIAW pRis`D hsqIAW (sMpw.ipRM. qyjw isMG, hrnwm isMG Swn) Bgvwn bu`D, bwbw &rId, gurU nwnk dyv jI, mIrw bweI, gurU rwmdws jI, jrnYl hrI isMG nlUAw (jIvnI dI pirBwSw Aqy pRikrqI, ivSw-vsqU, nwiek ibMb) pYrHw rcnw, pYrHw pVH ky pRSnW dy au~qr, ivAwkrn: BwSw vMngIAW, BwSw qy aupBwSw ivc AMqr, pMjwbI aupBwSwvW dy pCwx icMnH
trm dUjI **AkqUbr-nvMbr**	do rMg (sMpw. hrijMdr isMG iF`loN Aqy pRIqm isMG srgoDIAw)    kivqw Bwg: nMd lwl nUrpurI, AMimRqw pRIqm, fw. hirBjn isMG, iSv kumwr btwlvI, surjIq pwqr (pRsMg sihq ivAwiKAw, ivSw-vsqU)    sMswr dIAW pRis`D hsqIAW (sMpw. ipRM. qyjw isMG, hrnwm isMG Swn) iebrwhm ilMkn, &lwrYNs nweItMgyl, rwxI lkSmI bweI JWsI (ivSw-vsqU Aqy nwiek ibMb) ivAwkrn: BwSw dw tkswlI rUp, pMjwbI BwSw: inkws Aqy ivkws

Dr. Baljinder Kaur
Asst. Prof.in Punjabi

BBA Semester - I
Business Communication
BBA -107

Odd Semester (2023-2024)	Topics
Term I (August to September)	Meaning and importance of Business Communication, its purpose ,process, elements ,barriers and conditions for successful communication communication, forms and Principles of effective business communication, Organisational Communication, importance of communication in management, formal and informal communication ,internal and external communication, Presentation Skills: Oral presentations, principles of oral presentations, factors affecting presentations, Business Etiquette: understanding etiquettes, cross-cultural etiquettes business manners, business-to-business etiquettes, Internal correspondence: memos, circulars ,notices, office orders, Correspondence with banks regarding overdrafts, cash credit loans ,drafting of sales letters, circulars, preparation of sales reports,
Term II (October to November	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. Communication models

Priyanka Sharma
Asst. Prof. in Commerce

Karishma Arora
Asst. Prof. in Commerce

BBA Semester - I

ENC-101: English Compulsory

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Raymond Murphy :UNITS 1 till 20 Tales of Life...1,2,3,4l Prose for young learners 1,2,3
Term 2 (October to November)	Raymond Murphy UNITS 21 till 48 Paragraph Writing Tales of Life..6 Prose For Young Learners 5and6 Revision

Deepika Khanna
Asst. Prof. in English

Neha Bhandari
Asst. Prof. in English

BBA - Semester - III
BBA-303: Statistics for Business

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Introduction and Methods of Presentation of Statistical Information, Collection and Presentation of Data. **Measures of Central Tendency**:- Mean, Median, Mode Measure of dispersion. Range quartile deviation, Average deviation and Standard deviation. **Simple Correlation and Regression Analysis:** Assumptions; Pearsons

	product moment and Spearmen's rank correlation method;
	least squares technique; properties of correlations and regression coefficients . **Time Series Analysis**: Trend analysis using moving average and regression analysis, seasonal, cyclic and regular fluctuations.**Matrix Algebra:** Types of matrices; basic operations of matrices; determinant of a matrix and its properties; rank and inverse of a matrix; solution of simultaneous linear equations – Cramer's rule and matrix inversion, method, application of matrices.
Term 2 (October to November)	**Index number** construction of unweighted and weighted index numbers, quantity Index. **Elementary Probability Theory:** Deterministic and non–deterministic experiments; different types of events; a priori and empirical definition of probability. Conditional probability, laws of addition and multiplication of probability. properties of binomial, Poisson and normal distributions.

Dr. Moninder Kaur

Asst. Prof. in Economics

BBA-Semester – III
BBA-306: INDIAN FINANCIAL SYSTEM

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	Financial System: - Functions, organisation/structure and an overview of Indian Financial System. Financial Markets: - Functions, organisation and types of financial markets. An Overview of Primary and Secondary Market. Financial Assets/Instruments: - An Overview of Capital Market instruments.
Term 2 **(October to November)**	Securities Contract (Regulations) Rules, SEBI (Securities Exchange Board of India). Money Market Organisation & RBI (Role and functions). Non Banking financial companies. Mutual Funds: - Its Introduction and guidelines, schemes and products. IRDA Act of Insurance Companies.

	An Introduction to FII's and FDI's and is importance.

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Dr. Tina Vohra

Asst. Prof. in Commerce

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BBA SEMESTER-III
BBA-304 : FUNDAMENTALS OF HUMAN RESOURCE MANAGEMENT

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	Human Resource Management (HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM. Status and competencies of HR manager. Human Resource Planning (HRP): Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process. Job Analysis: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis. Recruitment and Selection: Meaning and Factors governing Recruitment, Recruitment Sources and Techniques. Meaning and Process of Selection, Problems associated with Recruitment and Selection.
Term 2 **(October to November)**	HR Training and Development: Concept and Need, Process of Training and Development Programme: - Identification of Training and Development Needs, Objectives, Strategy & Designing of Training and Development, Implementation and Methods of Training Programme and Levels of Training Evaluation. Performance Appraisal: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal. Managing Compensation and Employee Remuneration: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration. Incentives plans , fringe benefits, employee health and safety and employee Grievance system. Job Evaluation: Meaning, Process and Methods of Job Evaluation.

Ms.Karanpreet Kaur
Asst. Prof. in Commerce

B.B.A. Semester - III
Fundamentals of Marketing Management
BBA-305

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Marketing: Concepts, Philosophies and Importance, Scope of Marketing, the selling concept, the Marketing concept, Components of a modern marketing information system, Marketing Intelligence. Analyzing the Microenvironment; Needs and Trends, The Demographic Environment, Economic, Social-Cultural and Natural, Technological, Political-Legal Environment. The Buying Decision Process: The Five Stage Model. Levels of Marketing Segmentation, Bases for segmenting consumer markets: Market Targeting, Bases for segmenting business markets. Product Life Cycle Marketing Strategies: - Introduction stage and the Pioneer advantage, Growth, Maturity and Declining Stage. Product Characteristics and Classifications; Product levels
Term 2 (October to November)	The Customer value hierarchy, Product Classification, Differentiation.

| Packaging, Labeling, Branding. Understanding Pricing; Setting the Price.

Marketing Communications:-

Advertising: - Evolution, Definition, Features, Importance, Advertising and Publicity,

Functions of advertising. Advertising media, advertising copy, Objections against advertising.

Sales Promotions: Direct Marketing, Personnel Selling, Interactive Marketing and Word of Mouth marketing and Channels of distributions. |

Monica Chhabra
Asst. Prof. in Commerce

BBA Semester III

(BBA-302) lwzml pMjwbl

ODD SEMESTER (2023-2024)	TOPIC
trm pihll Agsq-sqMbr	AwDuink pMjwbl vwrqk (sMpw fw. gurbcn isMG qwilb, pMjwbl swihq pRkwSn, AMimRqsr)
Gr dw ipAwr, myry dwdl jl, gurU Arjn dyv jl dl Shwdq, SWql inkyqn, ig`Dw, A`QrU, pMjwb dw siBAwcwr, sVk pwr krdw buFypw
(swr, ivSw-vsqU qy klw p`K)

cOxvyN pMjwbl iekWgl (sMpw. fw.rimMdr kOr)
suhwg, nvW cwnx, AMnyH inSwncl, Armwn, cwblAW
(ivSw-vsqU, pwqr icqrn qy klw p`K)

sMKyp rcnw
id`qy pYryH ivcoN ASu`D Sbd joVW nUM Su`D krnw |

	ivAwkrn: BwvMS, Sbd, vwkMS, vwk
trm dUjl AkqUbr nvMbr	AwDuink pMjwbI vwrqk (sMpw fw. gurbcn isMG qwilb, pMjwbI swihq pRkwSn, AMimRqsr) swkw sRI nwnkwxw swihb, vqn dw ipAwr (swr, ivSw-vsqU qy klw p`K)     cOxvyN pMjwbI iekWgI (sMpw. fw. rimMdr kOr)    im`tI dw bwvw, s`DrW    (ivSw-vsqU, pwqr-icqrn qy klw p`K) ivAwrkn: aupvwk

Maninder Kaur

Asst. Prof. in Punjabi

BBA Semester - III
ENC – 201 : English Compulsory

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	Raymond Murphy :UNITS 98 till 130 Making Connections Unit I Moments in Time 5Poems
Term 2 **(October to November)**	Raymond Murphy UNITS 132 till145 Essay Writing Making Connections Unit2 Moments in Time one poem

Deepika Khanna
Neha Bhandari

BBA - Semester -III
BBA -307 : Management Accounting

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	Nature and scope difference between cost accounting and financial accounting, meaning types and methods of financial analysis, comparative statement, trend analysis, common size statement, Ratio Analysiis, Responsibility accounting, Management reporting .
Term 2 **(October to November)**	Fund flow statement, Cash flow statement, Working Capital Management

Karishma Arora
Asst. Prof. in Commerce

BBA - Semester - V
BBA-505
Cost Accounting

Odd Semester (2023-2024)	Topics
Term I **(August to September)**	Concept of Cost, Cost accounting and Cost Accountancy , ,elements of cost: material labour and other expenses, classification of cost, Cost Sheet, types of cost and preparation of Cost Sheet ,Methods of Costing: Contract Costing ,Process Costing: meaning, features, normal and abnormal loss and gains,

	Marginal costing: meaning and various concepts: fixed cost and variable cost ,contribution, PV ratio ,break even point, margin of safety
Term II **(October to November)**	Standard costing: definition and meaning of various concepts ,advantages and limitations of standard costing. Variance analysis :Material and Labour variances only Budget and budgetary control :definition ,meaning and objectives of budgetary control, disadvantages of budgetary control ,types of budget Limitations of financial accounting, origin and objectives of Cost Accounting, advantages and limitations of Cost Accounting, difference between Financial and Cost Accounting, cost unit and cost centre and

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Priyanka Sharma
Asst. Prof in Commerce

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BBA Semester - V

BBA-511: Consumer Behaviour

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Introduction to Consumer Behaviour (CB)- Importance, Scope, Needfor studying CB, Consumer Research Consumer Motivation : Need and Goals, Positiveand Negative Motivation, Types and Systems of Needs Hierarchy and Trio of Needs. Personality: Nature, Theories, Freudian, Neo Freudian and Trait, Self-Concept. Perception : Sensation, Absolute Threshold and Differential Threshold. Learning : Classical learning, Instrumental learning and Cognitivelearning theories

Term 2 (October to November)	Attitude : Tricomponent Attitude Model, Sources of Influence, AttitudeMeasurement. Reference Groups : Concepts and AppealsSocial Class and its measurement Culture and Sub Culture : Definition and Influence Introduction to Opinion leadership and Consumer Innovation Consumer Decision Making

Jhanvi
Asst. Prof. in Commerce

BBA SEMESTER-V

BBA-503 : COMPANY LAW

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Company – Meaning, Latest Amendments, Features, Types , Formation: Promotion and Registration, Preliminary contracts, Limited Liability Partnership, One Person Company. Memorandum of Association: Meaning, Importance, Contents, Alteration, Doctrine of Ultra Vires. Article of Association: Meaning, Contents, Alteration, Differences between Memorandum of Association and Articles of Association, Constructive notice of Memorandum and Article, Doctrine of Indoor Management. Prospectus: Definition, Dating and Registration of Prospectus, Kind of Prospectus: Shelf Prospectus, Deemed Prospectus, Abridged Prospectus, Red herring Prospectus, Liability for Misstatement in prospectus.
Term 2 (October to November)	Share Capital: Kinds, Classes of Capital, Alteration of Capital, Further issue of Capital, Voting Rights. Transfer and transmission of shares, Board of Directors: Directors Powers, duties, appointment, removal, legal position, Borrowing Powers, Managerial Remuneration. Women Directors. Company Meetings:-Rules of Meetings, Annual general meeting,

	extraordinary general Meeting of BOD, Quorum for different meetings, Kinds of resolutions, dividend, Procedure for Conducting Meetings (including Board meetings). Winding Up- Modes of Winding up, Commencement and Procedure of Winding up and Consequences of Winding up order.

Ms.Karanpreet Kaur
Asst. Prof. in Commerce

BBA SEMESTER-V

ENC – 301: English Compulsory

Odd Semester (2023-2024)	Topic
Term 1 (August-September)	All my sons by Arthur Miller, Poems (The world is too much with us, Ozymandias, She walks in beauty, In memoriam, Mirror, False Religion, The Portrait, Honeymoon Flight, Night of the scorpion)
Term 2 (October-November)	Poems(Do not go gentle into that goodnight, The thought fox, Dover Beach, Strange Meeting, Meeting at night, Words, The Unknown Citizen), Resume Writing, Report Writing and Business Letters

Deep

Asst. Prof. in English

B.B.A. Semester - V
Advertising and Sales Management
BBA-512

Odd Semester (2023-2024)	Topics

Term 1 (August to September)	Definition, Nature and Evolution of Advertising, its functions and role and types of Advertising
	Social, Economic and Legal Aspects of Advertising. Advertising and Marketing Mix,
	Advertising and Communication Process Advertising Budget: Objectives, Preparation and
	Methods of Advertising Budget
	Advertising Agency: Function, Selection and Compensation. Advertising Media: Different
	Types of Media, Function, Merits and Demerits of Media, Selection of Media and its Vehicles.
	Copy Writing: Different Elements of a Copy and Layout
	Introduction to Sales Management, Nature, role and importance. Functions of Sales Manager
Term 2 (October to November)	Sales Organization: Formal, Informal, Horizontal, Vertical, Centralized, Decentralized,
	Geographic, Customer, Product, Combination, Organizations. Planning and recruitment of sales force - Job analysis specification, Job description, Sources of
	Recruitment, Selection of Sales Person
	Sales Training - Objective, Designing Training Programme.
	Sales Force Motivation: Nature, Importance, Factors Influencing the Motivation of sales force.
	Compensations: Types, Compensations Plan.
	Evaluation of Sales Forces Performance: Qualitative and Quantitative Basis to Evaluate Sales
	Force Control and Budget.

Monica chhabra
Asst. Prof. in Commerce

BBA Semester- V

(BBA- 502) lwzml pMjwbl

Odd Semester	Topic

trm pihll **Agsq-sqMbr**	coxvlAW pMjwbI khwxlAW (fw. rimMdr kOr) inaU XIAr, QkyvW, Arjn CyV gflrnw, hrK sog, hzwr khwxlAW dw bwp, SISw (swr, ivSw-vsqU qy khwxl klw) nwvl: eyhu hmwrw jlvxw (dllp kOr itvwxw) (lyKk dw jlvn qy rcnw, ivSw-vsqU, pwqr-icqrn) ivAwkrx: DunI ivauNq pYrHw rcnw, AMgryzI pYrHy dw pMjwbI ivc Anuvwd
trm dUjl **AkqUbr-nvMbr**	coxvlAW pMjwbI khwxlAW (fw. rimMdr kOr) ieklvX, sOrI, KUh-Kwqy,rwhU-kyqU (swr, ivSw-vsqU qy khwxl klw) ivAwkrx : vwkwqmk jugqW: myl qy AiDkwr, kwrk qy kwrkI sbMD

Maninder Kaur
Asst. Prof. in Punjabi

BBA Semester – V
BBA 504- ENTREPRENEURSHIP AND SMALL BUSINESS

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Concept of Entrepreneurship: The Entrepreneur: Definition, Nature and characteristics of entrepreneurship. Emergence of entrepreneurial class including women entrepreneurs. The concept of joint stock company, public company, private company, government company, partnership company, Hindu

	undivided family.Theories of entrepreneurship; characteristics of Entrepreneur , Leadership, risk taking, decision making, and business planning. Innovation and entrepreneurship, entrepreneurial behavior and motivation. Socio- economic environment and the entrepreneur. Small Business as a seed bed of entrepreneurship: concept of business venture. The start-up process : concept and plan , Implementation, Initial strategic planning, product and marketing scope , Legal and tax considerations, risk analysis and financial considerations.
Term 2 (October to November)	Profit planning in Small Enterprise : Growth strategies and diversification. Finance management in current operations and expansion of capital. Role of small business in national economy. National policies for small business development. Government and Non- Government assistance. Contribution of commercial banks in promoting and servicing small business. Small business and modern technology.

Harpreet Kaur

Asst. Prof. in Commerce

BCA Semester - I
Paper -II
Introduction to computers and Information Technology

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	**Introduction to Computers and its Applications:** • Computer as a system, basic concepts, functional units and their inter relation. • Milestones in Hardware and Software. • Batch oriented / on–line / real time applications. Application of computers. **Word Processor using Microsoft Office:** Overview, creating, saving, opening, importing, exporting and inserting files, formatting pages, paragraphs and sections, indents and outdents, creating lists and numbering. Headings, styles, fonts and font size Editing, positioning and viewing texts, Finding and replacing text, inserting page breaks, page numbers, book marks, symbols and dates. Using tabs and tables, header, footer and printing **Interacting with the Computer:** **Input Devices:** Keyboard, mouse, pens, touch screens, Bar Code reader, joystick, source data automation, (MICR, OMR, OCR), screen assisted data entry: portable / handheld terminals for data collection, vision input systems. **Output Devices:** Monitor, Serial line page printers, plotters, voice response units.
Term 2 (October to November)	**Data Storage Devices and Media:** Primary storage (Storage addresses and capacity, type of memory), Secondary storage, Magnetic storage devices and Optical Storage Devices **Presentation Software using Microsoft Office:** Presentation overview, entering information, Presentation creation, opening and saving presentation, inserting audio and video **Spreadsheet using Microsoft Office**: Spreadsheet overview, Editing, Formatting, Creating formulas, Graphs.

Pooja Monga
Monika Shahi
Asst. Prof. in Computer Science

BCA (Bachelor of Computer Applications)

Semester-I
Paper – I: Introduction to programming - C

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	**SECTION–A** Fundamentals: Character set, Identifiers and Key Words, Data types, Constants, Variables, Expressions, Statements, Symbolic Constants. Operations and Expressions: Arithmetic operators, Unary operators, Relational Operators, Logical Operators, Assignment and Conditional Operators, Library functions. Data Input and Output statements **SECTION–B** Control Statements: Preliminaries, While, Do–while and For statements, Nested loops, If–else, Switch, Break – Continue statements. **SECTION–C** Functions: Brief overview, defining, accessing functions, passing arguments to function, specifying argument data types, function prototypes, recursion.
Term 2 (October to November)	**SECTION- B** Program Structure Storage Class: Automatic, external and static variables, multiple programs, more about library functions. **SECTION-C** Arrays: Defining, processing an array, passing arrays to a function, multi–dimensional arrays. Strings: String declaration, string functions and string manipulation **SECTION-D** Structures & Unions: Defining and processing a structure, user defined data types, structures and pointers, passing structures to functions, self-referenced structure, unions. Pointers: Fundamentals, pointer declaration, passing pointer to a function, pointer and one- dimensional arrays, operation on pointers, pointers & multi–dimensional arrays of pointers, passing functions, other functions, more about pointer declarations.

Shagun
Asst. Prof. in Computer Science

BCA (Bachelor of Computer Applications)

Semester-I
Applied and Discrete Mathematics

Odd semester (2023-2024)	Topics
Term 1 **August to September**	Matrices and determinants, Rank , Sets
Term 2 **October to November**	Logic and propositional calculus , Relations , Boolean algebra , Countable and uncountable sets.

Neetu Vinod

Asst. Prof. in Mathematics

BCA Semester I

PAPER- VI lwzmI pMjwbI

Odd Semester (2023-2024)	Topics
trm pihlI **Agsq-sqMbr**	srvoqm pMjwbI swihq (sMpw.fw. rimMdr kOr, fw. myGw slvwn) khwxI Bwg: kul&I, qYN kI drd nw AwieAw, sWJ, kurwhIAw, r&qwr, pwqSwh,iCMdw pu`q, jhwz vwlI tYNkI (khwxI dw swr/ivSw-vsqU) ieiqhwsk XwdW (s.s. Amol) A&rIkw dI Xwd, swkw sRI nnkwxw swihb, 1917 qoN pihlW rUs, gurU kw bwg Aqy mulqwn (ivSw-vsqU Aqy swr) pYrHw rcnw, pYrHw pVH ky pRSnW dy au~qr

	ivAwkrn: BwSw vMngIAW, BwSw qy aupBwSw ivc AMqr, pMjwbI aupBwSwvW dy pCwx icMnH
trm dUjl **AkqUbr-nvMbr**	srvoqm pMjwbI swihq (sMpw. fw. rimMdr kOr, fw. myGw slvwn) kivqw Bwg: Bwel vlr isMG, DnI rwm cwiqRk, pRo. mohn isMG, AMimRqw pRIqm, fw. hirBjn isMG, iSv kumwr btwlvI, surjIq pwqr, pwS (pRsMg sihq ivAwiKAw qy swr) ieiqhwsk XwdW(s.s. Amol) ihMdusqwn CoV do, hvw ivc grj(ivSw-vsqU qy swr) ivAwkrn: BwSw dw tkswlI rUp, pMjwbI BwSw dw inkws Aqy ivkws

Harpreet Kaur
Asst. prof in Punjabi

BCA Sem - I

Paper – V : Communication Skills in English - I

Odd Semester (2023-2024)	Topic
Term 1 **August to September**	Reading Skills Comprehension passages Personal Letters Official Letters Resume writing Notices Note making
Term 2 **October to November**	Writing Skills theory Memos Business Letters Notice,agenda and minutes of meeting Revision

Deepika Khanna
Asst. Prof. in English

BCA Sem III
INTRODUCTION TO PYTHON PROGRAMMING
Paper III

ODD SEMESTER (2023-2024)	Topics
Term I (August to September)	**Introduction to Python:** Python's TechnicalStrengths, Execution Model, Process of Computational Problem Solving, Different ways to run Python Programs. **Data and Expressions:** Literals, Variables andIdentifiers, Operators, Expressions, Strings, Statements and Data Types, Boolean Expressions (Conditions), Logical Operators, Selection Control, Nested conditions. **Control Structures:** Conditional blocks usingif, else and elif, While statement, Definite loops using For. **String Processing** **Lists & Dictionaries:** List Structures, Lists (Sequences) in Python, Iterating Over Lists (Sequences) in Python, Dictionaries and Files, Looping and dictionaries **Functions:** Fundamental Concepts, Program Routines, Flow of Execution, Parameters & Arguments, Recursive Functions, Recursive Problem Solving, Iteration vs. Recursion, **Objects and Their Use:** Introduction to Object Oriented Programming, Concept of class, object and instances, Constructor, class attributes and destructors, Real time use of class in live projects, Inheritance, overlappingand overloading operators, Adding and Retrieving dynamic attributes of classes,Programming using OOPS support.
Term II (October to November)	**Packages and Modules:** Understanding Packages, Modules, Top-Down Design, PythonModules Importing own module as well as external modules and packages. **Files:** Opening Files, Using Text Files, Reading files, Writing files, Understandingread functions, read(), readline() and readlines(), Understanding write functions,write() and writelines(), Manipulating file pointer using seek **Loop Patterns Exception Handling** **Debugging** **Advanced text parsing** **Using Databases and SQL:** Database Concepts, SQL basic summary, SQL Databaseconnection using python, creating and searching tables, Programming using database connections, Basic Data modelling,Programming with multiple tables

Isha Arora

Asst. Professor in Computer Science

BCA (Bachelor of Computer Applications)

Semester-III

Paper – II : DATABASE MANAGEMENT SYSTEM

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	**SECTION–A** Introduction to Data, Field, Record, File, Database, Database management system. Structure of database system, Advantage and disadvantage, levels of database system, Relational model, hierarchical model, network model, comparison of these models, E–R diagram, different keys used in a relational system, **SECTION–B** DBA, responsibilities of DBA, **SECTION–C** SQL: Introduction to SQL–DDL, DML, DCL, Join methods, Union Intersection, Minus, Built in Functions, **SECTION–D** Big Data: Introduction to Big Data and Analytics, Introduction to NoSQL
Term 2 **(October to November)**	**Section-C** Sub query Views, Security amongst users, Sequences, Indexing Cursors– Implicit & Explicit, Functions & Packages Database Triggers. **Section-B** Relational form like INF, 2NF, 3NF, BCNF, 4th NF, 5th NF, DBTG, concurrency control and its management, protection, security, recovery of database.

Ashmeet Kaur

Asst. Professor in Computer Science

Bachelor of Computer Applications (Semester-III)

Paper – I: COMPUTER ARCHITECTURE

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	**Information Representation:** Register Transfer Language, Various Registers, Implementing Common Bus Using Multiplexers: Logical; Arithmetic & Shift Micro – operations. **Basic Computer Design:** Instruction Codes, Computer Instructions, Timing Signals, Instruction Cycle, Design of a Basic Computer. **CPU Design**: General Register Organization, Stack Organized CPU, Instruction Formats, Addressing Modes, Program Control, Hardwired & Microprogrammed (Wilhe's Design) Control Unit, RISC and CISC Characteristics.
Term 2 (October to November)	**Memory Organization** : Memory Hierarchy, Designs & Concepts of Main Memory, Auxiliary Memory, Associative Memory, Cache and Virtual Memory. **I/O Organization** : I/O Interface, Modes of Transfer, Program Interrupt, DMA & I/O Processor. **Pipeline & Vector Processing** : Introduction to Parallel Processing and Pipelining, SISD, SIMD & MISD, MIMD Machines.

Kawaljit Kaur

Asst. Professor in Computer Science

BCA Semester - V
Paper – I: Software Engineering

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	**Introduction to Software**: Definition, Software characteristics, Software components, Software Applications. **Introduction to Software Engineering:** Definition, Software Engineering Paradigms, waterfall method, prototyping, interactive Enhancement, The Spiral model, Fourth Generation Technique. **Software Metrics:** Role of Metrics and measurement, Metrics for software productivity and quality, Measurement software, size–oriented metrics, function oriented metrics, Metrics for software quality. **Software Requirement Specification (SRS):** Problem analysis, structuring information, Data flow diagram and data dictionary, structured analysis, Characteristics and component of (SRS).
Term 2 **(October to November)**	**Planning a Software Project:** Cost estimation, uncertainties in cost estimation, Single variable model, COCOMO model, On software size estimation, Project scheduling and milestones, Software & Personal Planning, Rayleigh curve, Personal Plan, Quality Assurance Plan, Verification & Validation (V & V), inspection & review. **System Design:** Design Objectives, Design Principles, problem, Partitioning, Abstraction, Top Down and Bottom–up techniques. **Coding**: Coding by Top–down and Bottom–up, Structured Programming, Information Hiding, Programming style, Internal Documentation. **Testing:** Level of testing, Test cases and test criteria, Functional Testing, Structural Testing. **System Maintenance:** Types of Maintenance, Corrective and Preventive Maintenance.

Divya Gupta
Asst. Prof. in Computer Science

BCA - Semester - V
Paper-III Operating System

Terms Odd Sem (2023-2024)	Topics
Term1 (August to September)	Introduction: Definition, Early Systems, Simple Batch system, Multi programmed Batch. Time Sharing Systems, Personal Computer System, Parallel Systems, Distributed Systems, Real–time Systems. Processes: Process concepts, Process Scheduling, Threads. CPU–Scheduling: Basic concepts, Scheduling Criteria, Scheduling Algorithms, Algorithm Evaluation. Secondary Storage Structures: Disk structures, Disk scheduling, Disk Reliability. Process Synchronization: Critical – section problem, semaphores, classical problem of synchronization. Memory Management: Background, Logical v/s Physical address space, swapping, continuous allocation, paging, segmentation.
Term 2 October to November	Deadlocks: System Model, Deadlock characterization, methods for handing deadlocks,Deadlocks Prevention, Deadlock avoidance, Deadlock detection, Recovery from deadlock, combined approach to deadlock handling Virtual Memory: Background, demand paging, performance of demand paging, pagereplacement, page replacement algorithms, thrashing.

Monika Shahi

Asst. Prof. in Computer Science

BCA Semester V

WEB TECHNOLOGIES
Paper II

ODD SEMESTER (2023-2024)	Topics
Term I (August to September)	Introduction to websites, Static vs. dynamic websites, server side and client side scripting. **HTML 5:** Introduction, Structure of a web page, HTML Elements, HTML attributes, Basic Text Formatting tags, Comments, Links, Lists, Image, Style, Forms, Table, Media, Classes, iframes. **CSS3:** Introduction, stylesheets, selectors, styling – backgrounds, texts, fonts, links, lists, tables, Box model. **JAVASCRIPT:** Introduction, datatypes, variables, comments, Operators, functions and events. **PHP:** Introduction to PHP, basics, Data types, variables, comments, control statements, functions, PHP with web design, working with files, uploading a file, sessions, cookies, error handling , database connectivity with MySQL.
Term II (October to November)	Basics of JQuery and AJAX **HOSTING:** Overview of Domain, Hosting, SSL Certificates and steps to host a website online. Introduction to Emerging Web Technologies: Introduction to Chatbot, Artificial Intelligence and Machine Learning basics used in websites. **EMERGING WEB TECHNOLOGIES:** Basics of Internet Of Things (IOT) used in Websites, Basics of BlockChain Technology inWebsites, Augmented Reality and Virtual Reality and Basics of Single page applications websites using Angular.

Isha Arora

Asst. Professor in Computer Science

BCA (Bachelor of Computer Applications)
Semester-V
Paper – IV: JAVA PROGRAMMING LANGUAGE

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	**SECTION–A** JAVA BASICS: Introduction to Java, Features of Java, Structure of a Java Program, primitive data types, keywords, Identifiers, literals, operators and comments. OOPS: Object Oriented concepts Advantage of OOPs, Objects and Classes, Strings: Declaring a string, Immutable string, string comparison, concatenation, substring, string tokenizer. **SECTION–B** INHERITANCE: what is inheritance, types of inheritance, static import, Method overloading, method overriding, Runtime polymorphism, super keyword, final keyword INTERFACES: Abstract classes, declaring an interface, relationship between classes and interface, interface inheritance, implementing multiple inheritance using interface PACKAGES: what are packages, advantages of using packages, accessing package from another package, Subpackaging, running packages by setting path and classpath.
Term 2 (October to November)	**SECTION-C** EXCEPTION HANDLING: what is exception handling, checked and unchecked exceptions, try-catch, try-multiple catch, try – finally, throw and throws MULTITHREADING: What is a thread, life cycle of a thread, creating a thread ,sleeping a thread , joining a thread , thread priority **SECTION-D** INPUT/OUTPUT: File input stream, File output stream, Buffered output stream, Buffered input stream. DATABASE CONNECTIVITY: JDBC, JDBC drivers, steps to connect to the database, connectivity with MYsql

Shagun
Asst. Professor in Computer Science

BSc (Economics) Semester -I
Micro Economics

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	**Introductory:** Definition of Economics, Adam Smith, Marshall, Robbins, Nature and Scope of Microeconomics. Basic Economic Problems. Demand Function; Supply Function, Price Determination, Slope and Elasticity (Concepts), Elasticity of Demand – Price, Income and Cross. Measurement of price elasticity of demand. Utility Analysis, Indifference Curve Analysis and Revealed Preference Analysis (Meaning and Equilibrium). **Theory of Production and Costs:** Concept of Production Function. Laws of Returns to Scale and Law of Variable Proportions. **Cost:** Traditional Theory, Concepts and Costs curves in the short and in the long run. Revenue Curves and their relationship with elasticity of demand.
Term 2 (October to November)	**Market forms:** Perfect Competition; Assumptions, Price and output determination of firm and Industry in Short run and Long run; Monopoly: Assumptions, Equilibrium. Monopolistic Competition: Assumptions. **Factor Pricing:** Marginal Productivity Theory and Modern Theory of Distribution. **Rent:** Concept; Ricardian Theory and Modern Theory of Rent. **Interest:** Concept of interest; classical theory, loanable funds theory. **Profit:** Concept of profit; Risk and uncertainity theories.

Dr. Moninder Kaur

Asst. Prof. in Economics

B.Sc. (Economics) Sem -I

Quantitative Techniques

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Linear Equations , Quadratics Equations , Arithmetic Progression , Analytical Geometry , Theory of Sets, Functions.
Term 2 (October to November)	Geometric Progression , Limit and Continuity, Derivatives and its economic applications.

Ravneet Kaur
Asst. Prof. in Commerce

Kanika Thukral
Asst. Prof. in Commerce

B.Sc. (Eco) Semester–I
Paper: COMPUTER SCIENCE (COMPUTER FUNDAMENTAL & PC SOFTWARE)

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	**Computer Fundamentals:** Definition of Computer , Components of a Computer System , Generations of Computers.

	Input Devices: Keyboard , Mouse , Source Data Automation (MICR, OCR, OMR) , Vision Input Systems , Scanners, Screen Assisted Data Entry. **Output Devices**: Monitors , Printers , Plotters , Voice Response Units. **MS–Word** : Introduction to Word, Introduction to Parts of Word Window (Title Bar, Menu Bar, Tool Bar, The Ruler, Status Area), Page Setup, Creating New Documents, Saving Documents, Opening an Existing documents, Insert a second document into an open document, Editing and Formatting in document, Headers and Footers, Spell Checking, Printing document, Creating a Table , Using the Table Menu and Table formatting, Borders and Shading, Templates and Wizards, Mail Merge.
Term 2 **(October to November)**	**Data Storage Devices**: Primary Memory , Secondary Memory , Removable Data Storage Devices. **MS-Power Point :** Introduction to MS Power point, Power point elements, Templates, Wizards, Views, Exploring Power Point Menu, Working with Dialog Boxes, Adding Text, Adding Title, Moving Text Area, Resizing Text Boxes, Adding Art, Starting a New Slide, Starting Slide Show, Saving presentation; Printing Slides, Views (View slide sorter view, notes view, outlines view) Formatting and Enhancing text formatting, Creating Graphs (Displaying slide show and adding multi–media) **MS-Excel :** Introduction to Worksheet/Spreads, Features of Excel , Describe the Excel Window, Different Functions on different data in Excel, Creation of Graphs, Editing it and Formatting, Changing chart type to 2d chart or 3d chart, Creation of Worksheet, Adding, Deleting, Moving the text in Worksheet. Linking different sheets, Sorting the data, Querying the data, Filtering the data (auto and advance filters), What-if analysis, Printing a Worksheet.

Kawaljit Kaur

Asst. Prof. in Computer Science

Bsc Semester I

Paper VIII: Drug Abuse: Problem, management and prevention

Odd Semester (2023-2024)	Topics
Term 1 **(August- September)**	Meaning of drug abuse, nature and extent of drug abuse in India and Punjab, Consequences of drug abuse – Academics, employment , family, nation and society. Management of drug abuse – medical management , relapse management , Psycho social management, environmental interventions. Prevention of drug abuse – Role of family in prevention of drug abuse.
Term 2 **(October- November)**	Role of schools in prevention of drug abuse. Controlling drug abuse- role of media in controlling drug abuse Legislation in prevention of drug abuse.

Rupinder

Assistant Professor

B.Sc Semester - I
English Compulsory

Odd Semester (2023-2024)	Topics
Term 1	Raymond Murphy :UNITS 1 till 20 Tales of Life...1,2,3,4I

(August to September)	Prose for young learners 1,2,3
Term 2 **(October to November)**	Raymond Murphy UNITS 21 till 48 Paragraph Writing Tales of Life..6 Prose For Young Learners 5and6 Revision

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Deepika Khanna
Neha Bhandari
Asst. Prof. in English

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B.Sc. Semester-I

MATHEMATICS

PAPER II CALCULUS AND TRIGONOMETRY

Odd Semester (2023-2024)	Topics
Term I **(Aug to Sep)**	Differentiation of hyperbolic functions, Successive differentiation, Liebnitz theorem, Taylor's and Maclaurin's theorem with various forms of remainders, Indeterminate forms. De-Moivre's Theorem and its applications.
Term II **(Oct – Nov)**	Exponential and Logarithmic function of a complex variable, Expansion of trigonometric functions, Gregory's series, Summation of series. Real number system and its properties, lub, glb of sets of real numbers, limit of a function, Basic properties of limits, Continuous functions and classification of discontinuities, Uniform continuity.

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Megha

Asst. Prof. in Mathematics

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B.Sc Sem 1

Mathematics -1

Algebra

Odd semester (2023-2024)	Topics
Term 1 **August to September**	Rank of matrix , Vector space, Eigen values and Cayley-Hamilton theorem, Relations between the roots and coefficients.
Term 2 **October to November**	Linear equations , Quadratic forms , Symmetric functions and sum of integral powers of roots , solution of cubic and Biquadratic equations, Dascarle's rule of signs

Neetu Vinod

Asst. Prof. in Mathematics

Bsc Semester-I

pMjwbI lwzml

Odd Semester (2023-2024)	TOPIC

trm pihll **Agsq-sqMbr**	do rMg (kivqw Bwg) (sMpw.hrijMdr isMG iF`loN Aqy pRIqm isMG srgoDIAw)  Bwel vlr isMG, DnI rwm cwiqRk, pRo. pUrn isMG, &lrozdln Sr&, poR.mohn isMG (AwDuink pMjwbI kivqw dy pCwx icMnH, pRsMg sihq ivAwiKAw, ivSw-vsqU)  sMswr dIAW pRis`D hsqIAW (sMpw.ipRM. qyjw isMG, hrnwm isMG Swn) Bgvwn bu`D, bwbw &rld, gurU nwnk dyv jI, mIrw bwel, gurU rwmdws jI, jrnYl hrI isMG nlUAw (jIvnI dI pirBwSw Aqy pRikrqI, ivSw-vsqU, nwiek ibMb) pYrHw rcnw, pYrHw pVH ky pRSnW dy au~qr, ivAwkrn BwSw vMngIAW, BwSw qy aupBwSw ivc AMqr, pMjwbI aupBwSwvW dy pCwx icMnH
trm dUjl **AkqUbr-nvMbr**	do rMg (sMpw. hrijMdr isMG iF`loN Aqy pRIqm isMG srgoDIAw)  kivqw Bwg: nMd lwl nUrpurI, AMimRqw pRIqm, fw. hirBjn isMG, iSv kumwr btwlvI, surjIq pwqr (pRsMg sihq ivAwiKAw, ivSw-vsqU)  sMswr dIAW pRis`D hsqIAW (sMpw. ipRM. qyjw isMG, hrnwm isMG Swn) iebrwhm ilMkn, &lwrYNs nweitMgyl, rwxI lkSmI bwel JWsI (ivSw-vsqU Aqy nwiek ibMb)

	ivAwkrn: BwSw dw tkswlI rUp, pMjwbI BwSw: inkws Aqy ivkws

Baljinder Kaur
Asst. Prof.in Punjabi

B.Sc (Economics) Semester –III

INDIAN ECONOMY

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Nature of Indian Economy; Agriculture in India: Nature and Importance of Agriculture, Causes of Decline in Agricultural Productivity, Sustainable Agricultural Growth. Green Revolution and New Agricultural Strategy,WTO and Indian Agriculture (Introductory); Industry: Performance and Problems of Industrial Development , Public Sector versus Private Sector , Role of Privatization, Major Problems of the Economy – Inflation, Unemployment, Poverty and Inequality, Planning- Objectives, Strategy, Evaluation of Planning in India. A Brief Idea of Objectives, Targets, Resources of the Latest Five Year Plan (Twelfth Five Year Plan), Role and Functions of Niti Ayog.
Term 2 (October to November)	Role of Small and Cottage Industries. Latest Industrial Policy. Features of Population Growth in India .Current Indian Tax Structure. Foreign Trade: Direction and

Composition of Exports and Imports Since 1991, Recent Foreign Trade Policy, Balance of Payment Problem; Foreign Capital and Multinational Corporations in India.

Dr. Moninder Kaur

Asst. Prof. in Economics

B.Sc. Semester – 3

Quantitative Techniques

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	Maxima and Minima of a functions, Partial Derivatives, Matrices , Input – Output Analysis
Term 2 **(October to November)**	, Linear Programming – 1 & 2 (Graphic and Simplex Method). Linear Programming Problem : Dual Simplex , Integration and its Economic Application.

Kanika Thukral

Asst. Prof. in Commerce

Bsc.III

ESL 221: Environmental studies

Odd Semester (2023-2024)	Topics

Term 1 (August- September)	The multidisciplinary nature of evs - Definition , scope , importance , need for public awareness.
	Ecosystem- concept, structure, function , energy flow in ecosystem, ecological succession, ecological pyramids, types of ecosystems.
	Biodiversity-Levels and values of Biodiversity, Bio geographical classification, India as a mega diversity nation, Threats to biodiversity and conservation of biodiversity.
	Natural resources- Forest, water , mineral, food, energy, land resources. Role of individual in conservation of natural resources.
	Social issues and the environment- Unsustainable to sustainable development, Urban problems related with energy, Water conservation , watershed management, resettlement and rehabilitation of people,
Term 2 (October- November)	Environmental ethics, Climate change, wasteland reclamation, Act related with environment.
	Human population and environment – population growth, population explosion, environment and human health, human rights , value education, HIV/AIDS, Women and child welfare, Role of IT in human health and environment management.
	Environment pollution- air, water, soil, noise, marine, noise, thermal and nuclear pollution. Solid waste management and disaster management.

Rupinder

Assistant Professor

B.Sc. Semester-III

MATHEMATICS

PAPER-I ANALYSIS

Odd Semester (2023-2024)	Topics
Term-I (Aug to Sept)	Partitions, Upper and lower sums. Upper and lower integrals, Reimann integrability. Conditions of existence of Reimann integrability of continuous functions and of monotone functions. Algebra of integrable functions.

Definition of a sequence. Theorems on limits of sequences. Bounded and monotonic sequences. Cauchy's convergence criterion. |
| Term-II (Oct to Nov) | Improper integrals and statements of their conditions of existence. Test of the convergence of improper integral, Beta and Gamma functions.

Series of non-negative terms. Comparison tests. Cauchy's integral test. Ratio test. Cauchy's root test. Rabbe's test, logarithmic test. De Morgan's and Bertrand's test. Kummer's test, Cauchy condensation test, Gauss test, Alternating series. Leibnitz's test, absolute and conditional convergence. |

Megha

Asst. Prof. in Mathematics

B.Sc. semester-3rd

Mathematics

Paper -2: Analytical Geometry

Odd sem (2023-2024)	Topics
Term 1 (AUG-SEPT)	Transformation of axes, shifting of origin, rotation of axes in two dimension, the invariants, joint equations of pair of straight lines, equations of bisectors, parabola and its properties, tangents and normal, pole and polar, chord of contact.

Term 2 (OCT-NOV)	Ellipse and hyperbola with their properties, tangents and normal , pole and polar, pair of tangents at a point, chord of contact, intersection of three planes, sphere: section of a sphere by a plane, intersection of a line and a sphere, tangent plane, power of a point w.r.t. a sphere, radical planes.

Megha

Asst. Prof. in Mathematics

Semester III

lwzmI pMjwbI

ODD SEMESTER (2023-2024)	TOPIC
trm pihlI Agsq-sqMbr	AwDuink pMjwbI vwrqk (sMpw fw. gurbcn isMG qwilb, pMjwbI swihq pRkwSn, AMimRqsr) Gr dw ipAwr, myry dwdl jI, gurU Arjn dyv jI dI Shwdq, SWql inkyqn, ig`Dw, A`QrU, pMjwb dw siBAwcwr, sVk pwr krdw buFypw (swr, ivSw-vsqU qy klw p`K)  cOxvyN pMjwbI iekWgI (sMpw.fw.rimMdr kOr)  suhwg, nvW cwnx, AMnyH inSwncI, Armwn, cwbIAW  (ivSw-vsqU, pwqr icqrn qy klw p`K) sMKyp rcnw id`qy pYryH ivcoN ASu`D Sbd joVW nUM Su`D krnw

	mUl ivAwkrnk iekweIAW: BwvMS, Sbd, vwkMS, vwk
trm dUjl AkqUbr nvMbr	AwDuink pMjwbI vwrqk (sMpw fw. gurbcn isMG qwilb, pMjwbI swihq pRkwSn, AMimRqsr) swkw sRI nwnkwxw swihb, vqn dw ipAwr (swr, ivSw-vsqU qy klw p`K)   cOxvyN pMjwbI iekWgI (sMpw. rimMdr kOr)  im`tI dw bwvw, s`DrW  (ivSw-vsqU, pwqr-icqrn qy klw p`K) mUl ivAwkrnk iekweIAW: aupvwk

Maninder Kaur
Asst. Prof. in Punjabi

BSc (Eco) Semester - III
English Compulsory

Odd Semester (2023-2024)	Topics
Term 1	Raymond Murphy :UNITS 98 till 130 Making Connections Unit I

(August to September)	Moments in Time 5Poems
Term 2 **(October to November)**	Raymond Murphy UNITS 132 till145 Essay Writing Making Connections Unit2 Moments in Time one poem

Deepika Khanna
Neha Bhandari
Asst. Prof. in English

B.Sc. Semester - III
Computer Science
Computer Oriented Numerical and Statistical Methods

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	Numerical methods, Numerical methods versus numerical analysis, Errors and Measures of Errors. Non-linear Equations, Iterative Solutions, Multiple roots and other difficulties, Interpolation methods, Methods of bisection, False position Method, Newton Raphson-method. Simultaneous Solution of Equations, Gauss Elimination Method Gauss Jordan method. Gauss Siedel Method, Matrix Inversion Method. Interpolation and Curve Fitting, Lagrangian Polynomials, Newton's Methods: Forward Difference Method, Backward Difference Method Divided Difference Method. Numerical Integration and Different Trapezoidal Rule, Simpson's 1/3 Rule Simpson's 3/8 Rule.
Term 2 **(October to November)**	Numerical differentiation by Polynomial Fit Statistical Techniques: Measure of Central Tendency, Preparing frequency distribution table, Mean Arithmetic, Mean geometric, Mean harmonic, Mean median Mode. Measure of dispersion, Skewness and Kurtosis Range, Mean deviation, Standard deviation, Co-efficient of variation, Moments Skewness Kurtosis. Correlation Bivariate Distribution Multivariate distribution. Regression B.C., Linear Regression, Multiple Regression. Trend Analysis least square fit linear trend, Non-linear trend Y=axb

	Y=abx
	Y=acx
	Polynomial fit: Y=a+alX+ea^2x2+a^nxn+n

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Divya Gupta
Assistant Professor in Computer Science

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B Sc (Eco) - Semester – V
Quantitative Techniques -V

Odd Semester (2023-2024)	Topics
Term I August to September	Statistical Inference: Point & Interval Estimation; Properties of a Good Estimator, Maximum Likelihood Method of Estimation, its applications for Binomial, Poisson and Normal distributions. Basic Concepts of Null and Alternative Hypotheses, Types of Errors; One Tailed and Two Tailed Tests, Power of Test, Critical Region. Tests of significance based on F,t,Z and Chi square.
Term II October to November	Anaylsis of Variance: Introduction, Assumptions, Techniques of analysing Variance: One way and two way classification. Sampling Distributions: Derivation of properties of F,t,Z and Chi square.

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Harpreet Kaur Uppal

Asst. Prof. in Economics

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B.SC Semester -V
Development Economics

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Economic Development: Meaning and Measurement, Economic and Non-Economic Factors, Nature and Characteristics of Underdeveloped countries, Human Development Index and Sustainable Development. Dualism: Social and Technological Dualism, Lewis Model of Unlimited Supply of Labour, Problems of Unemployment and Disguised Unemployment. Capital Formation: meaning and Sources, Role, need, types and problems of planning in underdeveloped countries, Choice of Technique.
Term 2 (October to November)	Models of Growth: Classical, Marxian, Schumpeter's Harrod-Domar and Sollows's Growth Models. Rostow's Theory of Stages of Growth, Balanced Vs Unbalanced Growth, Theory of Big Push, Leibenstein's Critical Minimum Effort Thesis, Export Promotion and Import Substitution.

Jaismeen Kaur
Asst. Prof. in Economics

B.Sc Semester - V
English Compulsory

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Poems of Nature and Culture,GNDU Resume Writing
Term 2	All My Sons by Arthur Miller

(October to November)	Business Writing & Report Writing

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Neha Bhandari
Asst.Prof. in English

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B.Sc. Semester-V

MATHEMATICS

PAPER-II NUMBER THEORY

Odd Semester (2023-2024)	Topics
Term-I (Aug to Sept)	Preliminaries : Proof by induction, Binomial Theorem. Divisibility in Integers : Basic Definitions and Properties. The division Algorithm, GCD, The Euclidean Algorithm, LCM, Existence and determination of solution to the linear Diophantine equation $a x + b y = c$, primes-definition & Properties, the fundamental theorem of Arithmetic. Congruences-definition and properties, linear congruences, existence & solution of the linear congruence , $a x = b \pmod{m}$, complete and reduces residue systems, Chinese remainder theorem.
Term-II (Oct to Nov)	Fermat's theorem. Euler's theorem, Pseudoprimes Wilson's theorem. Application to Cryptopgraphy-Factorization methods due to Fermat, RSA. Number-theoretic functions : the greatest integer function. Euler's Phi-function, Sum & number of divisors functions, mobius function & the Inversion formula.

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Megha

Asst. Prof. in Mathematics

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B.Sc Sem 5

Mathematics-1

Dynamics

Odd semester (2023-2024)	Topics
Term 1 **August to September**	Motion with constant, acceleration , Newton's Law of Motion . Motion under Variable Acceleration , Simple Harmonic motion.
Term 2 **(October to November)**	Curvilinear Motion in a plane , Curvilinear motion of a particle in a plane (continued) , work , power and energy , Oscillations.

Neetu Vinod

Asst. Prof. in Mathematics

Bsc. Semester- V

lwzmI pMjwbI

Odd Semester (2023-2024)	Topic

trm pihlI **Agsq-sqMbr**	coxvIAW pMjwbI khwxIAW (fw. rimMdr kOr) inaU XIAr, QkyvW, Arjn CyV gflrnw, hrK sog, hzwr khwxIAW dw bwp, SISw (swr, ivSw-vsqU qy khwxI klw) nwvl: eyhu hmwrw jIvxw (dIIp kOr itvwxw) (IyKk dw jIvn qy rcnw, ivSw-vsqU, pwqr-icqrn) ivAwkrx: DunI ivauNq pYrHw rcnw, AMgryzI pYrHy dw pMjwbI ivc Anuvwd
trm dUjI **AkqUbr-nvMbr**	coxvIAW pMjwbI khwxIAW (fw. rimMdr kOr) ieklvX, sOrI, KUh-Kwqy,rwhU-kyqU (swr, ivSw-vsqU qy khwxI klw) ivAwkrx : vwkwqmk jugqW: myI qy AiDkwr, kwrk qy kwrkI sbMD

Harpreet Kaur
Asst. Prof. in Punjabi

M.COM - Semester –I

MC-102: Statistical Analysis for Business

Odd semester (2023-2024)	Topic to be covered	Practical
Term 1 **(August-September)**	• Correlation: Simple, partial and multiple correlation coefficients • Hypotheses testing, Null and alternative hypothesis, type I and type II error • Addition and multiplication probability models. • Sampling and Data Collection: Sampling and sampling (probability and non-probability) methods; • Sampling and non–sampling errors. • Primary data collection techniques; Survey and Observation methods: • Secondary data sources; Commercial (Syndicated) and Non–commercial sources • Questionnaire design	• Correlation through SPSS • Questionnaire design
Term 2 **(October-November)**	• Probability Distributions: Binomial. Poisson, and normal distributions; their characteristics and applications. • Large and small sampling tests–Z tests, t- tests, and F tests (ANOVA one–way and two–way) • Chi–square test	• Z tests, t- tests, and F tests (ANOVA one–way and two–way) through SPSS • Chi–square test

Ms Harpreet Kaur Uppal
Asst. Prof. in Economics

Mrs. Vijay Laxmi
Asst. Prof. in Mathematics

M.COM - Semester –I

MC–104: BUSINESS ENVIRONMENT

Odd Semester (2023-2024)	TOPICS
Term I (August – September)	Salient features of Economic Systems: Capitalist system/Market economy; Socialist system and Mixed Economy, Basic Features of Indian Economy, Government Business Relationship. Business Environment: Meaning, Types: Internal Environment; External Environment; Micro and Macro Environment. Aspects of Economic Reforms: Liberalisation; Privatisation; Globalisation and its Implications for India. NITI Aayog: objectives, functions & role in economic planning. Economic Planning in India: objectives, Strategies and Evaluation of Xth plan and Strategy and priorities of XIth plan .Social Responsibility of Business: Concept, rationale, dimensions models of social responsibility and barriers of SR; The Environment Protection Act, 1986.
Term II (October-November)	Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget. Disinvestment of Public Enterprises: Rationale; Objectives and Implications. Evaluation of various regulatory policies of Government: Industrial Policy changes during the post Reforms; Fiscal and Monetary policy changes in India, Salient Features of FEMA. Evaluation of various regulatory policies of Government: Industrial Policy changes during the post Reforms; Fiscal and Monetary policy changes in India, Salient Features of FEMA Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments. Foreign Trade: concept of balance–of–payments; balance–of–trade; currency convertibility; Foreign trade policy 2004–09 and 2009–14; Exim Policy during the post reforms in India .Demonetisation:concept & its impact on the Indian economy.

Mamta Arora

Asst. Prof. in Commerce

M.Com Semester - I
MC – 105: MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS

Odd Semester (2023-2024)	Topics
Term I **(August to September)**	Introduction to Accounting: Accounting as a management information system; Users of accounting information; generally accepted accounting principles and concepts; understanding the annual reports of companies.
	Management Accounting and Managerial Decisions: Management accountant's position, role and responsibilities.
	Management Control System: Meaning, nature and scope. Relationship between management control, strategic planning and operational control.
	Management Control Structure: Various forms of responsibility centers. Responsibility Accounting, Intra–company transfer pricing.
	Analyzing Financial Statements: Horizontal, vertical and ratio analyses
	Management Control Process: Budgeting process, Preparation of fixed and flexible budgets, Zero Base Budgeting, Activity Based Budgeting, performance budgeting and participative budgeting.
	Managerial Behaviour and Control Process: Goal congruence, functions of the controller. Understanding various forms of

	organizational structure and their relevance to the management control systems.
Term II **(October To November)**	Marginal Costing and Break–even Analysis: Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost–volume profit analysis; Break–even analysis; Assumptions and practical applications of breakeven–analysis; Decisions regarding sales–mix, make or buy decisions and discontinuation of a product line etc. Segment Performance Evaluation: Traditional measures of evaluation. Economic Value Added, Balanced Score Card Reporting to Management: Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management. Standard Costing and Variance Analysis: Standard costing as a control technique; Setting of standards and their revision; Variance analysis –meaning and importance, kinds of variances and their uses–material, labour variances; Relevance of variance analysis to budgeting and standard costing. Contemporary Issues in Management Accounting: Value chain analysis; Activity based costing; Quality costing; Target Costing.

Dr. Samriti Kapoor
Asst. Prof. in Commerce

M.Com – Semester – I

MC-101: Managerial Economics

Odd Semester (2023-2024)	Topics
Term I **(August to September)**	Managerial Economics: Meaning, Nature, Scope and Concepts, National Income: Conceptual Framework, Measures of National Income, Methods of Measurement, Limitations of National Income. Consumption Function: Meaning, and Nature, Determinants and Measures to Raise Propensity to Consume. Keynes Psychological Law of Consumption – Meaning, Properties and Implications. Inflation: Meaning, Types, Theories, Causes, Effects and Control. Unemployment trade off, WPI, CPI. Managerial Theories: Profit maximization and Sales Maximization. Oligopoly: Sweezy Model. Law of Demand: Meaning, Determinants, Exceptions, Kinds of Demand, Change in Demand and Importance. Elasticity of Demand: Meaning, Types and Degrees of Elasticity of Demand, Methods of Measuring Price Elasticity of Demand, Factors Determining Elasticity of Demand,
Term II **(October to November)**	*Marginal Analysis: Law of Diminishing Marginal Utility, Law of Equimarginal Utility Indifference Curve Analysis: Meaning, Assumptions, Properties, Consumer Equilibrium, Importance. Production Function: Meaning, Types: Short Run and Long Run Production Function, Economies and Diseconomies of Scale. Theory of Costs: Types of Costs, Traditional Theory: Long Run & Short Run, Modern Theory: Long Run & Short Run. Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition.*

Ravneet Arora

Asst. Prof. in Commerce

M.Com - Semester I
MC – 103: Management Principles and Organisation Behaviour

Odd Semester (2023-2024)	Topics
Term I (August to September)	Management: Definition, Nature and Purpose; Functions of Managers, Managerial Skills and Roles.
	Planning: Concept and Importance, Types, Steps in Planning, Limitations of Planning and Planning Premises. Management by Objectives (MBO): Concept, Objective setting process, Benefits and Weaknesses of MBO.
	Motivation: Concept and various theories of Motivation: McGregor's theory X and theory Y, Maslow's Hierarchy of Needs theory, Alderfer's ERG theory, Herzber's Motivation–Hygiene theory, McCelelland's Needs theory of Motivation, Adam's Equity theory, Vroom's Expectancy theory and Porter and Lawler's Model of Motivation.
	Organisational Behaviour (OB): Meaning, Importance, Challenges and Opportunities for OB.
	Personality: Concept and determinants
	Attitudes: Sources and types, Cognitive dissonance theory
	Emotions: Nature and Types, Sources of Emotions, Managing Emotions at work, Emotional Intelligence: concept and Dimensions.
	Perception: Nature and significance of perception, Factors influencing perception, perceptual process, Perceptual Distortions and Improving Perception.

| Term II (October to November) | Organizing: Nature and Types of Organizations; Departmentation; Span of Management; Centralization and Decentralization; Line and Staff Authority; Authority and Responsibility; Committees: Nature, Advantages and Disadvantage of Committees.

Leadership: Concept and various theories of Leadership: The Michigan Studies, The Ohio State Leadership Studies, Tannenbaum and Schmidt's Leadership Pattern, Fiedler's Contingency theory, Path–Goal theory, Likert's System four, The Managerial Grid, Charismatic Leadership, Transactional and Transformational Leadership |
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Dr. Payal
Asst. Prof. in Commerce

M.Com Semester - III
GROUP 'A': ACCOUNTING & FINANCE
MC – 311: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Odd Semester (2023-2024)	Topics
Term 1 (August to September)	Nature and Scope of Investment analysis, Elements of Investment, Avenues of Investment, Approaches to Investment Analysis, Concept of Risk and Return, Security return and risk analysis, Measurement of return and risk.

Financial Assets : Type and their characteristics, Sources of financial Information |

	Capital Market: Meaning, Importance, Participants, Instruments, Recent changes in Capital Market.
	Evaluation of Securities: Bonds, Debentures, Preference Shares and Equity Shares.
	Fundamental Analysis : Concept & significance of economic analysis, industry analysis : introduction, need for industry analysis : alternative classification of industry, industry life cycle analysis, economic factors & industry analysis, SWOT analysis for industries, Company analysis-nature and style of management, key role of financial analysis, ratio
	analysis.
	Technical Analysis: Different techniques of analysis, DOW theory, volume indicators, market sentiment indicators, confidence indicators, points & figure charting, bar charting.
	Efficient Market Theory: Random Walk: weak form, semi-strong, strong form of market. Empirical tests. Comparison of random walk, technical & fundamental analysis.
	Portfolio Management : Meaning, importance, objectives and various issues in portfolio construction
Term 2 **(October to November)**	Revision of portfolio and evaluation
	Portfolio Analysis : Estimating rate of return and standard deviation of portfolio returns ; effects of combining securities ; Markowitz risk-return optimization
	Single Index model, Multifactor models

| | Derivatives: Forward, Future, Options & swaps.

Portfolio Performance Evaluation: Measure of return, risk adjusted measures of performance evaluation, market timing, evaluation criteria and procedures. |
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Twinkle Mahajan
Asst. Prof. in Commerce

M. Com-Semester - IIIrd
MC-352: RETAIL MANAGEMENT

Odd Semester (2023-2024)	Topics
Term 1 **August to September**	Introduction to Retailing: Meaning, Nature and Importance. Retailing in India: Evolution of Retail in India, Drivers of Retail Change and Challenges to Retail Development in India. Types of retailers: Food Retailers, General Merchandise Retailers, Non-Store Retail Formats, Services Retailing, Types of Ownership. Understanding the Retail Consumer: Need for Consumer Behavior, Factors Influencing the Retail Shopper, The Customer Decision Making Process. Retail Locations: Types of Retail Locations; Steps involved in choosing a Retail Location; Methods of Evaluating a Trading Area. Retail Franchising: Concept, Types, Advantages and Disadvantages.

	Category Management: Concept of Category Management, Reasons for Emergence of Category Management, Components of Category Management, Category Management Process.
Term 2 **October to November**	Retail Store Design and Visual Merchandising: Importance of Store Design; Exterior Store Design; Interior Store Design; Visual Merchandising. Basics of Retail Merchandising – What is Merchandising, Factors Affecting the Buying Function, The Merchandiser: Roles and Responsibilities, The Buyer: Roles and Responsibilities, Function of Buying for Different Types of Organisations. Process of Merchandise Planning: Concept of Merchandising, Implications of Merchandise Planning, Process of Merchandise Planning. Methods of Merchandise Procurement: Merchandise Sourcing, Age of Global Sourcing. Retail Pricing: Concept of Retail Price, Elements of Retail Price, Determining the

Dr. Tina Vohra

Asst. Professor in Commerce

M.Com - Semester III
MC – 301: BANKING AND INSURANCE SERVICES

Odd Semester (2023-2024)	Topics
Term I (August to September)	Banking: Brief History and Present Structure of Commercial Banking (CB) in India

	Management of Commercial Banks in India: Liquidity Management, Assets and Liabilities Management.
	Liberalization of Banking Sector in India: Narsimham Committee Report Part I and II. Regulation of Banking Sector in India: Role of RBI, CRR, SLR, CRAR
	Risk Management: Concept, Nature, Causes, Types and Methods of Risk Management. BASEL Norms: Introduction to BASEL Norms, Regulatory framework, Significance and Difficulties. BASEL III –An introduction
	Introduction to Insurance; Purpose and need/role of Insurance; Insurance industry in India- Evolution, Liberalisation in Insurance Sector: Malhotra Committee Report and its status of Implementation Legislative Insurance Framework • Insurance Act,1938 • IRDA Act,1999
	Saving and Investment Policies of Insurance Companies in India,
	Insurance pricing: Computation of Premium, rider premium, Bonuses, Surrender Value and Paid up Value Insurance Documents: Proposal forms, First Premium Receipt/Renewal Premium Receipt, Policy Contract, Endorsements, Renewal Notice/Bonus Notices, Other Insurance Documents Concepts of reinsurance, Bancassurance
Term II (October to November)	Security Investments and Income Management,
	Prudential norms
	Innovations in Banking: Internet banking, Phone Banking, Mobile Banking Wholesale and Retail banking, Universal and Narrow Banking, Off Shore Banking and Multi national banking. Social Banking: Need, Challenges, policy initiatives: Priority Sector Lending, Service area approach, genesis of Microfinance.
	LIC Act, 1956

	Financial planning and Taxation: Tax benefits under insurance policies.

Dr. Payal
Asst. Prof. in Commerce

M.Com Semester - III
GROUP 'D': MARKETING
MC – 351: CONSUMER BEHAVIOUR

Odd Semester (2023-2024)	Topics
Term I **(August to September)**	Introduction to Consumer Behaviour: Nature, Scope and Importance. Consumer Motivation: Nature of motivation; Types of consumer needs and motives; Dynamics of motivation; Need conflict; Need Hierarchy Theory of Motivation and its applications; Measurement of Motives. Personality and Consumer Behaviour: Definition of personality; Theories of personality; Personality and consumer diversity; Self concept and self image; Life style and psychographics. Social Class: Definition; Measurement of social class; Social class dynamics. Consumer Perception: Elements of perception; Dynamics of perception, Perceptual process; Perception and marketing strategy; Perceived risk. Consumer Learning: Elements of consumer learning; Behavioural theories and Cognitive theories of learning.

	Consumer Attitude Formation: Definition of attitudes; Structural models of attitudes; Attitude Theories; Attitude formation; Strategies of attitude change; Measuring Attitude.

Reference Group and Family Influences: Power of reference groups; Types of consumer related reference groups; Celebrity and other reference group appeals; Family decision making and consumption related roles; Family life cycle. |
| **Term II**

(October To November) | Cultural and Sub cultural Influences on Consumer Behaviour: Definition of culture and subculture; Affect of culture on consumer behaviour; Nature of culture; Measurement of culture; Subculture and consumer behaviour; subcultural categories.

Diffusion of Innovation; Diffusion process; Adoption process. Opinion Leadership: Definition; Dynamics of the opinion leadership process; Motivation behind opinion leadership.

Consumer Decision Making: Consumer decision process; Types of decisions; Information search process; Alternative evaluation and selection; Decision rules. Models of Consumer Behaviour: E.K.B; Howard and Sheth; Nicosia's Model. |

Dr. Samriti Kapoor
Asst. Prof. in Commerce

M.Com Semester III
GROUP 'A' : ACCOUNTING & FINANCE
MC-312 : CONTEMPORARY ACCOUNTING

ODD SEMESTER (2023-2024)	Topics

Term 1 (August to September)	Emergence of Contemporary issues in accounting- influence of other discipline 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- Appraisals of Various Human Resource Valuation Models. Use of Human Resource Accounting in Managerial Decisions. Human Resource Accounting in India. Recent Trends in the Presentation of Published Accounts. Report by Diversified Companies. Value Added Reporting : Preparation and Disclosure of Value Added statements, Economic Value Added, EVA Disclosure in India.
Term 2 (October to November)	Price Level Accounting- Methods, Utility and Corporate Practices Corporate 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. Corporate Reporting through Web. Accounting standards in India. Significance and Formulation of Accounting Standards. Accounting Standards relating to Interim Reporting, Leases, Earning per Share and Intangibles.

Harpreet Kaur
Asst. Prof. in Commerce

PG Certificate course in Goods & Services Tax
Paper-I Theory

Odd Semester (2023-2024)	Topics
Term 1 **(August to September)**	Basic Concept of GST, Pre GST indirect tax structure in India, Constitutional Background, Acts and Rules passed for Implementation of GST, Salient features of GST, GST Council; Concept of Supply, Time of Supply, Place of Supply, Value of Taxable Supply; Levy and Collection of GST, Inter State & Intra State Supply, Reverse Charge Mechanism. Exemptions from GST, Exempted Goods and Services; Input Tax Credit and its Utilization, Eligibility and conditions, Apportionment of input Tax Credit, Claim of Input Tax Credit and Matching, reversal & reclaim of ITC; Registration under GST, Persons liable and not liable for registration, Compulsory Registration, Procedure for registration and Amendment, Cancellation or suspension of registration, Composition Scheme, Eligibility, Conditions and restriction under Composition Scheme, Specified GST rates under Composition Scheme, Penalty in case of wrongful availment of Composition Scheme; Tax invoice, Credit and Debit Notes, Indication of tax collection in Tax Invoice, Bill of Supply and Payment Vouchers;
Term 2 **(October to November)**	Returns under GST, Mode of filing, Types of Returns, Penalty for non-filing or late filing of GST Returns. Electronic Way Bill, Conditions and eligibility to generate E Way bill, Manner of Generating E Way bill, Cancellation of E Way bill; Payment of tax, interest, penalty & other amounts under GST, Order of utilization of ICT available, TDS and TCS under GST; Refund of Tax, Procedure for claiming refund under GST, Computation of amount of Refund, Doctrine of unjust enrichment.

Jaskiranjit Kaur
Asst.Prof. in Commerce