

Unitization of Syllabus B.B.A. 5th SEM Session–2024-2025
ENC 301-General English

Time: 3 Hours

Max. Marks: 50

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section..

JULY-AUGUST	SEPTEMBER	OCTOBER-NOVEMBER
<p>Section B-</p> <ul style="list-style-type: none"> ➤ William Wordsworth: "The World is Too Much with Us" ➤ Gordon Byron: "She Walks in Beauty" ➤ P.B. Shelly: "Ozymandias" ➤ Tennyson: "In Memoriam" <p>Section C</p> <ul style="list-style-type: none"> ➤ Robert Graves: "The Portrait" ➤ W.H. Auden: "The Unknown Citizen" ➤ Dylan Thomas: "Do not Go Gentle into That Good Night" ➤ Ted Hughes: "The Thought-Fox" <p>Section A</p> <ul style="list-style-type: none"> ➤ Play ➤ All My Sons – Act-1 	<p>Section A</p> <ul style="list-style-type: none"> ➤ Play ➤ All My Sons --- Act 2 & 3 <p>Section D</p> <ul style="list-style-type: none"> ➤ Composition ➤ Formal Letter and Application Writing and Resume Writing 	<p>Section B-</p> <ul style="list-style-type: none"> ➤ Robert Browning: "Meeting at Night" ➤ Mathew Arnold: "Dover Beach" ➤ W.B. Yeats: "Words" ➤ Wilfred Owen: "Strange Meeting" <p>Section C</p> <ul style="list-style-type: none"> ➤ Sylvia Plath: "Mirror" ➤ Seamus Heaney: "Honeycomb Flight" ➤ Rabindranath Tagore: "False Religion" ➤ Nissim Ezekiel: "Night of Scorpion" <p>Section D-</p> <ul style="list-style-type: none"> ➤ Business Writing and Report Writing

Texts Prescribed:

1. *All My Sons* by Arthur Miller
2. *Poems of Nature and Culture*, Guru Nanak Dev University, Amritsar

B.B.A-502–CompulsoryPunjabi

Time:3HoursMax.Marks:50

Pattern of Question Paper-
ਪ੍ਰਸ਼ਨਪੱਤਰਦੇਚਾਰਭਾਗਹੋਣਗੇ। ਹਰੇਕਭਾਗਵਿੱਚੋਂਦੋਪ੍ਰਸ਼ਨਪੁੱਛੇਜਾਣਗੇ। ਹਰੇਕਭਾਗਵਿੱਚੋਂਇੱਕਪ੍ਰਸ਼ਨਕਰਨਾਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂਪ੍ਰਸ਼ਨਕਿਸੇਵੀਭਾਗਵਿੱਚੋਂਕੀਤਾਜਾਸਕਦਾ ਹੈ। ਸਾਰੇਪ੍ਰਸ਼ਨਾਂਦੇਦਸਅੰਕਹਨ।

MONTH WISE DIVISION	SYLLABUS UNITISATION
JULY & AUGUST	<p>Unit-I: ਚੋਣਵੀਆਂਪੰਜਾਬੀਕਹਾਣੀਆਂਨਿਊਯੀਅਰ, ਥਕੇਵਾਂ, ਏਕਲਵਯ, ਸੌਰੀ</p> <p>Unit-II: ਏਹੁਹਮਾਰਾਜੀਵਣਾਨਾਵਲਦਾਪਹਿਲਾ, ਦੂਜਾ, ਤੀਜਾ, ਚੌਥਾ, ਪੰਜਵਾਂਅਤੇ ਛੇਵਾਂਭਾਗ</p> <p>Unit-III: ਪੈਰਾਰਚਨਾ, ਸਰਲਅੰਗਰੇਜ਼ੀਪੈਰੈਦਾਪੰਜਾਬੀਵਿੱਚਅਨੁਵਾਦ</p>
SEPTEMBER	<p>Unit-I: ਹਜ਼ਾਰਕਹਾਣੀਆਂਦਾਬਾਪ, ਰਾਹੂਕੇਤੂ, ਅਰਜਨਛੋਡਗਡੀਰਨਾ, ਹਰਖਸੋਗ</p> <p>Unit-II: ਏਹੁਹਮਾਰਾਜੀਵਣਾਨਾਵਲਦਾਸੱਤਵਾਂ, ਅੱਠਵਾਂ, ਨੌਵਾਂ, ਦਸਵਾਂ, ਗਿਆਰਵਾਂ, ਬਾਰ੍ਹਵਾਂਭਾਗ</p> <p>Unit-IV: ਪੰਜਾਬੀਪੁਨੀਵਿਉਂਤ, ਵਾਕਆਤਮਕਜੁਗਤਾਂ</p>
OCTOBER & NOVEMBER	<p>Unit-I: ਖੂਹਖਾਤੇ, ਸ਼ੀਸ਼ਾ, ਹਰੇਕਕਹਾਣੀਆਂਦੇਵਿਸ਼ਾਵਸਤੂ, ਸਾਰਅਤੇਲੇਖਕਦੇਜੀਵਨ ਬਾਰੇ</p> <p>Unit-II: ਏਹੁਹਮਾਰਾਜੀਵਣਾਨਾਵਲਦਾਤੇਰ੍ਹਵਾਂ, ਚੌਦਾਂਅੰਕਅਤੇਲੇਖਕਦਾਜੀਵਨਤੇਰਚਨਾ, ਵਿਸ਼ਾਵਸਤੂ, ਪਾਤਰਚਿਤਰਣ</p> <p>Unit-IV: ਵਾਕਾਤਮਕਜੁਗਤਾਂ: ਮੇਲਤੇਅਧਿਕਾਰ, ਕਾਰਕਤੇਕਾਰਕੀਸਬੰਧ</p>

Prescribed Book:-

1. ਚੋਣਵੀਆਂਪੰਜਾਬੀਕਹਾਣੀਆਂ, ਸੰਪਾ. ਡਾ. ਰਮਿੰਦਰਕੌਰ, ਗੁਰੂਨਾਨਕਦੇਵਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਏਹੁਹਮਾਰਾਜੀਵਣਾ, ਡਾ. ਦਲੀਪਕੌਰਟਿਵਾਣਾ

BBA-503 COMPANY LAW

Time: 3 Hours **MaM. Marks: 50**

Time: 3 Hours

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

JULY-AUGUST	SEPTEMBER	OCTOBER-NOVEMBER
<p>Section A</p> <ul style="list-style-type: none"> ➤ Company – Meaning, Latest Amendments, Features, Types ➤ Formation: Promotion and Registration, Preliminary contracts, Limited Liability Partnership, One Person Company ➤ Memorandum of Association: Meaning, Importance, Contents, Section B ➤ Article of Association: Meaning, Contents ➤ Memorandum of Association ➤ Doctrine of Indoor Management 	<p>Section B</p> <ul style="list-style-type: none"> ➤ Prospectus: Definition, Dating and Registration of Prospectus Kind of Prospectus: Section C ➤ 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: 	<p>Section D</p> <ul style="list-style-type: none"> ➤ Meeting of BOD, Quorum for different meetings, ➤ Winding Up- Modes of Winding up ➤ Commencement and Procedure of Winding up and Consequences of Winding up order

Prescribed BOOK: COMPANY LAW

AUTHORS: K.C. GARG, VIJAY GUPTA, JOYDHI

BBA-504: ENTREPRENEURSHIP AND SMALL BUSINESS

**Time:3Hours
Max.Marks:50**

Instructions:-

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections(A-D).Questions may be subdivided into parts(not exceeding four).Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

July-August	September	October-November
<p>Section-A</p> <ul style="list-style-type: none"> ➤ Concept of Entrepreneurship: • The Entrepreneur: Definition, nature, and characteristics of entrepreneurship. <p>Section B</p> <ul style="list-style-type: none"> ➤ Theories of entrepreneurship • Concept of joint stock company, public company, private company, Characteristics of Entrepreneur. ➤ Leadership risk taking, decision making and business planning. ➤ Innovation and entrepreneurs hip, • Entrepreneurial behaviour and motivation. <p>Section C</p> <ul style="list-style-type: none"> ➤ Entrepreneurial Development Programme 	<p align="center">Section C</p> <ul style="list-style-type: none"> ➤ Small Business as a Seed of Entrepreneurship • Concept of business venture. ➤ The start-up process: Concept, Plan, • Scope, Legal and tax consideration, risk analysis and financial considerations. <p align="center">Section D</p> <ul style="list-style-type: none"> ➤ Profit Planning in Small Enterprise: ➤ Growth Strategies and diversification. Finance Management in current operations 	<p align="center">Section D</p> <ul style="list-style-type: none"> ➤ Role of Small Business in the national economy. ➤ National Policies for small business development. ➤ Government and Non-Governmental assistance. ➤ Contribution of Commercial Banks in Promoting and servicing small business. ➤ Small business and modern technology.

Text Book: ENTREPRENEURSHIP AND SMALL BUSINESS By Jagroop Singh (Kalyani Publications)

BBA-505 : Cost Accounting
Time:3HoursMax.Marks:50

Instructions:-

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections(A-D).Questions may be subdivided into parts(not exceeding four).Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

July-August	September	October-November
<p>SectionA</p> <ul style="list-style-type: none"> ➤ Introduction:- Concept of cost Origin Objectives, • Advantages and limitations of Cost Accounting, Difference between Financial and Cost accounting. ➤ Cost Sheet: • Types of Costs and Preparation of Cost Sheet. <p>SectionB</p> <ul style="list-style-type: none"> ➤ Methods of Costing • Contract Costing, Process Costing. 	<p>SectionC</p> <ul style="list-style-type: none"> ➤ Marginal Costing – • Meaning and various concepts -Fixed Cost Variable Cost, Contribution, P/V Ratio, Break Event Point, Margin of Safety. ➤ Standard Costing- • Definition and Meaning of Various Concepts Advantages and ➤ Limitations of Standard Costing. 	<p>SectionD</p> <ul style="list-style-type: none"> ➤ Variance Analysis– • Material and Labor Variances only. ➤ Budget and Budgetary Control- • Definition, Meaning and objectives of Budgetary control Advantages and disadvantages of Budgetary Control Types of Budget.

Text Book: COST ACCOUNTING
 Author :-S.P Jain and K.L Narang,(kalyani publishers)

BBA-531 MANAGEMENT OF BANKING OPERATIONS

**Time: 3 Hours
Max. Marks: 50**

Instructions:-

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

JULY-AUGUST	SEPTEMBER	OCTOBER-NOVEMBER
<p>Section A</p> <ul style="list-style-type: none"> ➤ Management of banks: Regulatory role of RBI ➤ Monetary Policy- meaning and its implications Laws in banking- RBI Act 1934 ➤ Negotiable Act 1881 ➤ The Banking Regulation Act 1949 ➤ Types of Bank Accounts- <p>Section B</p> <ul style="list-style-type: none"> ➤ Lending- Features of bank credit, types of lending, terms and conditions of lending. 	<p>Section B</p> <ul style="list-style-type: none"> ➤ Different types of loans and their features ➤ Risk management in banks- types of risks ➤ Capital Adequacy- the Basel Accord implications for bank <p>Section C</p> <ul style="list-style-type: none"> ➤ CRAR and Prudential Norms for asset classification, income recognition and provisioning, Anti-money laundering and KYC norms ➤ Introduction to Asset Liability Management, ➤ Customer Relationship Management 	<p>Section D</p> <ul style="list-style-type: none"> ➤ Corporate Governance in Commercial Banks ➤ Innovations in Banking with special reference to Fee Based Services

Text Book: MANAGEMENT AND BANKING OPERATIONS:
AUTHOR: JAGROOP SINGH, ARCHANAGARG, PRAMOD SHARMA, TARUN KAPOOR
(Kalyani Publisher)

UNITIZATION OF SYLLABUS (2024-25)

BBA: 532 INSURANCE AND RISK MANAGEMENT PAPER:

Time: 3 Hours Max. Marks: 50

Instructions:-

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

JULY-AUGUST	SEPTEMBER	OCTOBER-NOVEMBER
<p style="text-align: center;">Section A</p> <ul style="list-style-type: none"> ➤ Definition, nature, Role and Importance of Insurance, ➤ Salient Feature of IRDA Act 1999, Rationale for opening up of the Insurance Sector to the private sector • ➤ Nature of Life Insurance Contract. Annuities, Surrender Value, Calculation of Premium and measurement of risk. <p style="text-align: center;">Section B</p> <ul style="list-style-type: none"> ➤ Progress of Life Insurance Business in India ➤ Reinsurance, Marine Insurance ➤ Nature. Premium Calculation, Payment of Claim ➤ Motor Insurance Policy and Covers 	<p style="text-align: center;">Section C</p> <ul style="list-style-type: none"> ➤ Concept of Risk, Corporate and Personal Risk Management • Identification of Risk: <ul style="list-style-type: none"> • Tools/Techniques for perception of risk; Methods for determining the operative causes of peril; Safety audit ➤ Evaluation of Risk: Risk Avoidance & Reduction of Risk: methods of loss prevention and risk reduction ➤ Role of surveyors in loss prevention/ risk reduction. 	<p style="text-align: center;">Section D</p> <ul style="list-style-type: none"> ➤ Techniques of Risk Financing: Retention of risk; Captive insurance companies, Transfer of Risk: Types of risk transfer ➤ Benefits and limitation of insurance

Text BOOK: INSURANCE AND RISK MANAGEMENT by Neeti Gupta, Abha Chopra (Kalyanipublisher)

UNITIZATION OF SYLLABUS (2024-25)
B.COM 5TH SEM
ENC 301 General English

Time: 3 Hours

Max. Marks: 50

Instructions :- Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SUBJECT	July-August	September	October-November
General English	<p><u>Section B</u> William Wordsworth: "The World is Too Much with Us" Gordon Lord Byron: "She Walks in Beauty" P.B. Shelly: "Ozymandias" Alfred Lord Tennyson: "In Memoriam" <u>Section C</u> <u>Robert Graves:</u> "The Portrait" W.H. Auden: "The Unknown Citizen" Dylan Thomas: "Do not Go Gentle into That Good Night" Ted Hughes: "The Thought-Fox" <u>Section D</u> <u>A Play</u> All My Sons – Act – 1</p>	<p><u>Section A</u> Play All My Sons --- Act 2 & 3 <u>Section D</u> <u>Composition For</u> <u>mal Letter and</u> <u>Application Writing</u> <u>and Resume Writing</u></p>	<p><u>Section B</u> Robert Browning: "Meeting at Night" Mathew Arnold: "Dover Beach" W.B. Yeats: "Words" Wilfred Owen: "Strange Meeting" <u>Section C</u> <u>Sylvia Plath:</u> "Mirror" "Seamus Heaney: "Honeymoon Flight" Rabindranath Tagore: "False Religion" Nissim Ezekiel: "Night of Scorpion" <u>Section D</u> Business Writing and Report Writing</p>

Texts Prescribed:

1. *All My Sons* by Arthur Miller
2. *Poems of Nature and Culture*, Guru Nanak Dev University, Amritsar

B.A. /B.Sc./B.com (Semester System)

SEMESTER-5th

Subject-BCG 502 Punjabi compulsory

Pattern of Question Paper-
ਪ੍ਰਸ਼ਨਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰੇਕ ਭਾਗ ਵਿੱਚ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰੇਕ ਭਾਗ ਵਿੱਚੋਂ ਇੱਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿੱਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ। ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਦਸ ਅੰਕ ਹਨ।

MONTH WISE DIVISION	SYLLABUS UNITISATION
JULY & AUGUST	<p>Unit-I: ਚੋਣ ਵੀਆਂ ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ ਨਿਊਯੀਅਰ, ਥਕੇਵਾਂ, ਏਕਲਵਯ, ਸੌਰੀ</p> <p>Unit-II: ਏਹੁਮਾਰਾਜੀਵਣਾ ਨਾਵਲ ਦਾ ਪਹਿਲਾ, ਦੂਜਾ, ਤੀਜਾ, ਚੌਥਾ, ਪੰਜਵਾਂ ਅਤੇ ਛੇਵਾਂ ਭਾਗ</p> <p>Unit-III: ਪੈਰਾਰਚਨਾ, ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰੈਦਾ ਪੰਜਾਬੀ ਵਿੱਚ ਅਨੁਵਾਦ</p>
SEPTEMBER	<p>Unit-I: ਹਜ਼ਾਰ ਕਹਾਣੀਆਂ ਦਾ ਬਾਪ, ਰਾਹੂਕੇਤੂ, ਅਰਜਨ ਛੋਡ ਗਡੀਰਨਾ, ਹਰਖ ਸੋਗ</p> <p>Unit-II: ਏਹੁਮਾਰਾਜੀਵਣਾ ਨਾਵਲ ਦਾ ਸੱਤਵਾਂ, ਅੱਠਵਾਂ, ਨੌਵਾਂ, ਦਸਵਾਂ, ਗਿਆਰਵਾਂ, ਬਾਰ੍ਹਵਾਂ ਭਾਗ</p> <p>Unit-IV: ਪੰਜਾਬੀ ਪੁਨੀ ਵਿਉਂਤ, ਵਾਕ ਆਤਮਕ ਜੁਗਤਾਂ</p>
OCTOBER & NOVEMBER	<p>Unit-I: ਖੂਹ ਖਾਤੇ, ਸ਼ੀਸ਼ਾ, ਹਰੇਕ ਕਹਾਣੀਆਂ ਦੇ ਵਿਸ਼ਾਵਸਤੂ, ਸਾਰ ਅਤੇ ਲੇਖਕ ਦੇ ਜੀਵਨ ਬਾਰੇ</p> <p>Unit-II: ਏਹੁਮਾਰਾਜੀਵਣਾ ਨਾਵਲ ਦਾ ਤੇਰ੍ਹਵਾਂ, ਚੌਦਾਂ ਅੰਕ ਅਤੇ ਲੇਖਕ ਦਾ ਜੀਵਨ ਤੇਰ ਚਨਾ, ਵਿਸ਼ਾਵਸਤੂ, ਪਾਤਰ ਚਿਤਰਣ</p> <p>Unit-IV: ਵਾਕ ਆਤਮਕ ਜੁਗਤਾਂ: ਮੇਲ ਤੇ ਅਧਿਕਾਰ, ਕਾਰਕ ਤੇ ਕਾਰਕੀ ਸਬੰਧ</p>

Prescribed Book:-

- ਚੋਣ ਵੀਆਂ ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ, ਸੰਪਾ. ਡਾ. ਰਮਿੰਦਰ ਕੌਰ, ਗੁਰੂਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
- ਏਹੁਮਾਰਾਜੀਵਣਾ, ਡਾ. ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ

B.A. /B.Sc./B.Com (Semester System)

SEMESTER-5th
Subject-ਮੁੱਢਲੀ ਪੰਜਾਬੀ

Pattern of **Question** **Paper-**
ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰੇਕ ਭਾਗ ਵਿੱਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰੇਕ ਭਾਗ ਵਿੱਚੋਂ ਇੱਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿੱਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ। ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਦਸ ਅੰਕ ਹਨ।

MONTH WISE DIVISION	SYLLABUS UNITISATION
JULY & AUGUST	Unit-I: ਸਾਹਿਤ ਤੇ ਲੋਕ ਸਾਹਿਤ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ), ਲੋਕ ਕਾਵਿ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ) Unit-II: ਸੁਹਾਗ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ), ਘੋੜੀਆਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
SEPTEMBER	Unit-I : ਲੋਕ ਵਾਰਤ ਕਥਿਰਤਾਂਤ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ) Unit-II: ਸਿੱਠਣੀਆਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ) Unit-III: ਗਿੱਧਾ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ), ਭੰਗੜਾ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
OCTOBER & NOVEMBER	Unit-III: ਝੂਮਰ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ) Unit-IV: ਲੋਕ ਖੇਡਾਂ, ਲੋਕ ਤਮਾਸ਼ੇ, ਲੋਕ ਕਲਾਵਾਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)

Study Material will be provided by teachers.

Prescribed Book:-

- ਚੋਣ ਵੀਆਂ ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ, ਸੰਪਾ. ਡਾ. ਰਮਯੰਦਰ ਕੌਰ
- ਏਹੁਹ ਾਰਾਜੀਵਣਾ, ਡਾ. ਦਲੀਪ ਕੌਰ ਵਿਵਾਣਾ

UNITIZATION OF SYLLABUS (2024-25)

B.Com Semester-V

BCG-503: Management Accounting

Time: 3 Hrs.

Max. Marks: 50

Special Instructions: Eight questions of equal marks i.e. 10 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

Subject	July-August	September	October-November
Management Accounting	<p>SECTION A:</p> <ul style="list-style-type: none"> ➤ Management Accounting: Nature and Scope ➤ Management Reporting: Recent Trends ➤ Analysis and Interpretation of Financial Statements: <ul style="list-style-type: none"> • Comparative Statements • Common Size Statements • Trend Analysis ➤ Ratio Analysis: Meaning, Nature & Limitations 	<p>SECTION B:</p> <ul style="list-style-type: none"> ➤ Fund Flow Statements: Concept & Preparation <p>SECTION C:</p> <ul style="list-style-type: none"> ➤ Managerial Decision Making with CVP Analysis (Marginal Costing) <p>SECTION D:</p> <ul style="list-style-type: none"> ➤ Responsibility Accounting: Concept & Significance ➤ Transfer Pricing: Meaning & Methods 	<p>SECTION B:</p> <ul style="list-style-type: none"> ➤ Cash Flow Statements: Concept & Preparations <p>SECTION D:</p> <ul style="list-style-type: none"> ➤ Activity Based Costing

Text Book: Management Accounting By:

- Shashi K Gupta
- R. K Sharma
- Anuj Gupta

(Under Kalyani Publications)

UNITIZATION OF SYLLABUS (2024-25)

B.COM(SEMESTER-V)

BCG504:Direct Tax Law

Time:3Hours

Max.Marks:50

Instructions :-Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections(A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SUBJECT	July-August	September	October-November
Direct tax law	<p><u>SECTION A:</u></p> <p>➤ Income Tax Act 1961:</p> <ul style="list-style-type: none">• Basic Introduction• Agricultural Income with examples• Residential status and Tax Liability	<p>➤ <u>SECTION B:</u></p> <p>Profits and gains from Business and Profession</p> <p>➤ <u>SECTION C:</u></p> <p>Income from Short term and long term capital gains</p> <p>➤ Income from other sources.</p> <p>➤ <u>SECTION D:</u></p> <p>Computation of Deductions</p> <p>➤ Tax Deduction at Source</p>	<p>➤ <u>SECTION D:</u></p> <p>Gross Total Income and Total Income and the tax liability of a salaried individual</p>

Text Book: Direct tax law By:

- V.P Gaur
- Pooja Gaur

(Kalyani Publications)

UNITIZATION OF SYLLABUS (2024-25)

B.COM (SEMESTER-V)

BCG505: Auditing

Time: 3 Hours

Max. Marks: 50

Instructions :- Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SUBJECT	July-August	September	October-November
Auditing	<p><u>SECTION A:</u></p> <ul style="list-style-type: none"> ➤ Introduction <ul style="list-style-type: none"> • Meaning, objective and basic principles of auditing ➤ Auditing and assurance standards ➤ Classification of audit ➤ Qualities of an auditor <p><u>SECTION B:</u></p> <ul style="list-style-type: none"> ➤ Internal control, internal check and internal audit 	<p><u>SECTION C:</u></p> <ul style="list-style-type: none"> ➤ Audit procedure <ul style="list-style-type: none"> • vouching, vouching of trading transaction ➤ Verification and valuation of Assets and liabilities <p><u>SECTION D:</u></p> <ul style="list-style-type: none"> ➤ Audit of limited company ➤ Companies auditor's qualification and disqualification <ul style="list-style-type: none"> • Appointment • Removal • Remuneration ➤ Rights <ul style="list-style-type: none"> • duties and liabilities of an auditor 	<p><u>SECTION D:</u></p> <ul style="list-style-type: none"> ➤ Audit committee ➤ Tax audit ➤ Management audit recent trends in auditing

Text Book: Auditing By:

- Ishasehgal

UNITIZATION OF SYLLABUS (2024-25)

• Sonia Rajput
(Kalyani Publications)

BCG521: BANKING SERVICES MANAGEMENT

Time: 3 Hours

Max. Marks: 50

Instructions :- Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SUBJECT	July-August	September	October-November
BANKING SERVICES MANAGEMENT	<p><u>SECTION - A</u></p> <ul style="list-style-type: none"> ➤ Banking Services <ul style="list-style-type: none"> • Meaning, Importance • Economic and Monetary implications of Banking Operations ➤ Tangible Services <ul style="list-style-type: none"> • Deposits • Withdrawals and Lending ➤ Intangible Services <ul style="list-style-type: none"> • Improved Customer Services • Deficiency in Services • Ways to Improve the Services <p><u>SECTION B</u></p> <ul style="list-style-type: none"> ➤ Lending Services ➤ Loans and Advances <ul style="list-style-type: none"> • Forms of Advances • Consumer Loans • Advances against Hire purchase • Industrial advances • Advances to Small borrowers 	<p><u>SECTION - C</u></p> <ul style="list-style-type: none"> ➤ Regulations for Banking Services <ul style="list-style-type: none"> • Banking Regulation Act 1949, RBI Act 1934 ➤ Negotiable Instrument Act 1881 <ul style="list-style-type: none"> • Endorsement, Crossing of Cheques • Payment of Cheques • Collection of Cheques, Bills of Exchange and Promissory Notes 	<p><u>SECTION - D</u></p> <ul style="list-style-type: none"> ➤ E- Banking Services- <ul style="list-style-type: none"> • Internet Banking • Phone Banking ➤ Banking Sector Reforms <ul style="list-style-type: none"> • Basle Norms • Capital Adequacy • Globalised Challenges in Banking Services ➤ Measurement of Service Quality <ul style="list-style-type: none"> • SERVQUAL

Text Book: BANKING SERVICES MANAGEMENT By:

• Shashi K Gupta

UNITIZATION OF SYLLABUS (2024-25)

- Parmod Sharma (Kalyani Publications)

B.COM (SEMESTER-V)

BCG522: Insurance Services Management

Time: 3 Hours

Max. Marks: 50

Instructions :- Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SUBJECT	July-August	September	October-November
Insurance services management	<p>SECTION A:</p> <ul style="list-style-type: none"> ➤ Insurance Organization and Management. ➤ Organization forms in Life and Health insurance ➤ Office administration ➤ Insurance documentation <ul style="list-style-type: none"> • Proposal forms • Policies contracts • Renewals <p>SECTION B:</p> <ul style="list-style-type: none"> ➤ Role of Insurance Intermediaries in Emerging Markets <ul style="list-style-type: none"> • Agency Regulation • Training procedures for becoming an agent • Agency commission structures 	<p>SECTION C:</p> <ul style="list-style-type: none"> ➤ Underwriting and Claims <ul style="list-style-type: none"> • Computation of premium and Bonuses ➤ Claims <ul style="list-style-type: none"> • Annuities • Pensions • Claim processing and settlement ➤ Considerations in deriving gross premiums <ul style="list-style-type: none"> • Premium rate structure • Premium rate variables ➤ Need for underwriting <ul style="list-style-type: none"> • Principles in underwriting • Principles in underwriting 	<p>SECTION D:</p> <ul style="list-style-type: none"> ➤ Pricing of Insurance Products <ul style="list-style-type: none"> • Impact of Legislation and Competition on Pricing ➤ Taxation and Policies <ul style="list-style-type: none"> • Market related policies • Factors having impact on the demand for insurance • Price behaviors in a deregulated market.

UNITIZATION OF SYLLABUS (2024-25)

Text Book: Insurance Service Management By:

- Surjeet Kaur
- Rakesh Katyal
- Parminder Kaur
- Jaswinder Kaur (Kalya

ni Publications)

B.COM(SEMESTER-V)-Hons.

ACCOUNTINGFORBANKERS

Time:3Hours

Max.Marks:50

Instructions :-Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections(A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions,selectingatleast one questionfromeachSection. Thefifthquestionmaybe attemptedfromany Section.

SUBJECT	July-August	September	October-November
ACCOUNTING FORBANKERS	<p><u>SECTIONA</u></p> <p>➤ ACCOUNTING</p> <ul style="list-style-type: none"> • Definition, scope,nature • Accounting standards • Journal,ledger,trial balance, subsidiarybooks, trading andprofit and loss A/C,balance sheet, profitand loss appropriationA/C • Calculationofsimpleand compoundinterest • Calculation ofEMIs • Calculationof annuities 	<p><u>SECTIONB</u></p> <p>Relationship betweenbankers andcustome rs</p> <ul style="list-style-type: none"> • Cash/ clearing /transfervoucher s • Registersmai ntained/main daybook <p><u>SECTIONC:</u></p> <ul style="list-style-type: none"> • Bankingcomp anies,account s an daudits • Preparationan dpresentation offinancialstat ements ofbanks • Disclosurere quirementso fbanks • BASELn orms <p>➤ AccountingforNPA</p>	<p><u>SECTIOND:</u></p> <ul style="list-style-type: none"> • Computerise daccounting • BRS Bills ofexchange

TextBookACCOUNTINGFORBANKERSBy:

- **ShikhaPuri**
(KalyaniPublications)

UNITIZATION OF SYLLABUS (2024-2025)

B.COM (SEMESTER-V) - Hons.

ACCOUNTING FOR BANKERS

Time: 3 Hours

Max. Marks: 50

Instructions :- Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SUBJECT	July-August	September	October-November
ACCOUNTING FOR BANKERS	<p><u>SECTION A</u> ➤ ACCOUNTING</p> <ul style="list-style-type: none"> • Definition, scope, nature • Accounting standards • Journal, ledger, trial balance, subsidiary books, trading and profit and loss A/C, balance sheet, profit and loss appropriation A/C • Calculation of simple and compound interest • Calculation of EMIs • Calculation of annuities 	<p><u>SECTION B</u> Relationship between bankers and customers</p> <ul style="list-style-type: none"> • Cash/ clearing / transfer vouchers • Registers maintained/main daybook <p><u>SECTION C:</u></p> <ul style="list-style-type: none"> • Banking companies, accounts and audits • Preparation and presentation of financial statements of banks • Disclosure requirements of banks • Basel norms <p>➤ Accounting for NPA</p>	<p><u>SECTION D:</u></p> <ul style="list-style-type: none"> • Computerised accounting • BRS Bills of exchange

Text Book ACCOUNTING FOR BANKERS By:

- Shikha Puri
(Under Kalyani Publications)

UNITIZATION OF SYLLABUS (2024-2025)