FACULTY OF ECONOMICS & BUSINESS

SYLLABUS FOR THE BATCH FROM YEAR 2025 TO 2029

BACHELORS OF COMMERCE (HONOURS)
TAX PLANNING AND MANAGEMENT
(FOUR YEAR PROGRAMME)
(CREDIT BASED GRADING SYSTEM (CBGS)

(Semester: I-VIII)

The programme offered under Four Year Houours Degree Programme

- **Bachelors of Commerce Tax Planning and Management (Three Year Degree Programme)**
- **Bachelors of Commerce Tax Planning and Management (Honours) (Four Year Degree Programme)**

GURU NANAK DEV UNIVERSITY
AMRITSAR

Note:

(ii) Subject to change in the syllabi at any time.
Please visit the University website time to time

Bachelors of Commerce (Honours) Tax Planning and Management
(Credit Based Grading System)
(Syllabus for the Batch from Year 2025 to Year 2029)

SCHEME OF EXAMINATION

SEMESTER-I

S. No.	Course Code	Course Title	L+T+P	Total Marks
Multidisciplinary Course				
1	**ENL 121**	Communication Skills in English-I	4+0+0	100
Compulsory Course				
2	**PBL 601** **PBL 611** **PHC 110**	Punjabi (Compulsory) -I OR ਮੁੱਢਲੀ ਪੰਜਾਬੀ -I OR Punjab History & Culture **(From EarliestTimes to C 320) (Special Paper in lieu of Punjabi Compulsory)**	4+0+0	100
Discipline Specific Course				
3	BCT01001T	Financial Accounting	4+0+0	100
4	BCT01002T	Introduction to Direct Tax Law	4+0+0	100
5	BCT01003T	Introduction to Indirect Tax Law	4+0+0	100
Skill Enhancement Course				
6	BCT01004T	Digital Tools for Business (Theory)	2+0+0	50
	BCT01005L	Digital Tools for Business	0+0+1	25

SEMESTER-II

S. No.	Course Code	Course Title	L+T+P	Total Marks
Ability Enhancement Course				
1	**ENL 122**	Communication Skills in English-II (Theory)	3+0+0	75
	ENP 122	Communication Skills in English-II (Practical)	0+0+1	25
Compulsory Course				
2	**PBL 602** **PBL 612** **PHC 111**	Punjabi (Compulsory) -II OR ਮੁੱਢਲੀ ਪੰਜਾਬੀ-II OR Punjab History & Culture**(C 320 to 1000 A.D.) (Special Paper in lieu of PunjabiCompulsory)**	4+0+0	100
Discipline Specific Course				
3	BCT02001T	Advanced Financial Accounting	4+0+0	100
4	BCT02002T	Goods and Services Tax- I	4+0+0	100
5	BCT02003T	Commercial Law	4+0+0	100
Value Added Course				
6	SOA 105	Drug Abuse: Problem, Management and Prevention	2+0+0	50

Special Note:

* ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Domicile/Non-Domicile of Punjab ਹਨ ਅਤੇ ਉਨ੍ਹਾਂ ਨੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ) ਪੜ੍ਹਨਗੇ।

**ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Domicile of Punjab ਹਨ ਅਤੇ ਪ੍ਰੰਤੂ ਕਿਸੇ ਕਾਰਨ ਪੰਜਾਬ ਤੋਂ ਬਾਹਰ ਹਨ ਅਤੇ ਉਨ੍ਹਾਂ ਨੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਨਹੀ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਦਾ ਹੀ ਵਿਸ਼ਾ ਪੜ੍ਹਨਗੇ।

**ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Domicile of Punjab ਹਨ ਅਤੇ ਪੰਜਾਬ ਦੇ ਕੇਂਦਰੀ ਵਿਦਿਆਲਿਆ ਜਾਂ ਕਿਸੇ ਹੋਰ ਸਕੂਲ ਵਿੱਚ ਪੜ੍ਹੇ ਹਨ ਅਤੇ ਕਿਸੇ ਕਾਰਣ ਉਨ੍ਹਾਂ ਨੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਨਹੀ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਦਾ ਵਿਸ਼ਾ ਹੀ ਪੜ੍ਹਣਗੇ।

***ਜਿਹੜੇ ਵਿਦਿਆਰਥੀ Non-Domicile of Punjab ਹਨ ਅਤੇ ਅੱਠਵੀਂ/ਦਸਵੀਂ ਜਮਾਤ ਤੱਕ ਪੰਜਾਬੀ ਵਿਸ਼ਾ ਨਹੀ ਪੜ੍ਹਿਆ ਹੈ, ਉਹ ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਜਾਂ ਪੰਜਾਬ ਹਿਸਟਰੀ ਐਂਡ ਕਲਚਰ ਵਿੱਚੋਂ ਕੋਈ ਇੱਕ ਵਿਸ਼ਾ ਚੁਣ ਸਕਦੇ ਹਨ।

SEMESTER–III:

S. No.	Course Code	Course Title	L+T+P	Total Marks
Multidisciplinary Course				
1	BCT03001T	Business Economics (MDC 5)	4+0+0	100
Discipline Specific Course				
2	BCT03002T	Corporate Accounting	4+0+0	100
3	BCT03003T	Goods and Services Tax- II	4+0+0	100
4	BCT03004T	Company Law	4+0+0	100
5	BCT03005T	Functional Management	4+0+0	100
Skill Enhancement Course				
6	BCT03006T	Goods and Services Tax with Tally	2+0+2	75

SEMESTER–IV:

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1	BCT04001T	Cost Accounting	4+0+0	100
2	BCT04002T	Income Tax Law & Practice-I	4+0+0	100
3	BCT04003T	Fundamentals of Banking	4+0+0	100
4	BCT04004T	Principles of Marketing	4+0+0	100
5	BCT04005T	Human Resource Management	4+0+0	100
Value Added Course				
5	ESL 222	Environmental Studies (Value added Course)	2+0+0	50

Note:

1. **** Every student is required to undergo 4-6 weeks summer training under any one of the following: like Chartered Accountants and Tax Consultant/Lawyer. The report submission and seminar presentation shall be held in Semester V.**

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SEMESTER–V:

S. No.	Course Code	Course Title	L+T+P	Total Marks
Multidisciplinary Course				
1	BCT05001T	Indian Financial System **(MDC 6)**	4+0+0	100
Discipline Specific Course				
2	BCT05002T	Management Accounting	4+0+0	100
3	BCT05003T	Income Tax Law & Practice-II	4+0+0	100
4	BCT05004T	Financial Management	4+0+0	100
5	BCT05005T	Corporate Governance	4+0+0	100
Skill Enhancement Course				
6	BCT01006T	E-filing of Tax Returns	2+0+2	75
Internship Course				
7	BCT05007L	Seminar based on Internship	2	50

SEMESTER–VI:

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1	BCT06001T	Contemporary Accounting	4+0+0	100
2	BCT06002T	Assessment of Other Entities	4+0+0	100
3	BCT06003T	Auditing Principles and Practices	4+0+0	100
4	BCT06004T	Principles and Practices of Insurance	4+0+0	100
5	BCT06005T	Business Environment	4+0+0	100
Value Added Course				
6	PSL061:	Human Rights and Constitutional Duties	2+0+0	50

Note:

1. **** Every student who is continuing the course for four years degree is required to undergo 4-6 weeks summer training under any one of the following: like Chartered Accountants and Tax Consultant/Lawyer. The report submission and seminar presentation shall be held in Semester VII.**

SEMESTER -VII

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1	BCT07001T	Financial Market Operations	4+0+0	100
2	BCT07002T	International Taxation	4+0+0	100
3	BCT07003T	Business Tax Procedures and Management	4+0+0	100
4	BCT07004T	Entrepreneurship Development	4+0+0	100
5	BCT07005T	E-Commerce	4+0+0	100
Internship Course				
6	BCT07006L	Seminar based on Internship	2	50

SEMESTER -VIII

S. No.	Course Code	Course Title	L+T+P	Total Marks
Discipline Specific Course				
1	BCT08001T	Custom Law	4+0+0	100
2	BCT08002T	Corporate Tax Planning and Management	4+0+0	100
3	BCT08003T	Risk Management	4+0+0	100
4	BCT08004T	Indian Stock Market	4+0+0	100
5	BCT08005T	International Business	4+0+0	100

SEMESTER–I

ENL121: COMMUNICATION SKILLS IN ENGLISH–I (THEORY)

Time: 3 Hours

Credits: 4-0-0
(6 periods per week)
Max. Marks: 100

Instructions for the Paper Setters:-
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.

The syllabus is divided in four sections as mentioned below:

SECTION–A

Reading Skills: Reading Tactics and strategies; Reading purposes–kinds of purposes and associated comprehension; Reading for direct meanings.

SECTION–B

Reading for understanding concepts, details, coherence, logical progression and meanings of phrases/ expressions.

Activities:

- Comprehension questions in multiple choice format
- Short comprehension questions based on content and development of ideas

SECTION–C

Writing Skills: Guidelines for effective writing; writing styles for application, personal letter, official/ business letter.

Activities:

- Formatting personal and business letters.
- Organising the details in a sequential order

SECTION–D

Resume, memo, notices etc.; outline and revision.

Activities:

- Converting a biographical note into a sequenced resume or vice-versa
- Ordering and sub-dividing the contents while making notes.
- Writing notices for circulation/ boards

Recommended Books:

- *Oxford Guide to Effective Writing and Speaking* by John Seely.

English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP

SEMESTER–I
PBL 601: ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)

ਕਰੈਡਿਟ **4-0-0**

Time: 03 Hours **Max. Marks: 100**

(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿਚ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਅੰਕ ਬਰਾਬਰ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ-ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠ-ਕ੍ਰਮ

ਸੈਕਸ਼ਨ-ਏ

ਸਰਵੋਤਮ ਪੰਜਾਬੀ ਕਵਿਤਾ ਤੇ ਕਹਾਣੀ
(ਸੰਪਾ. ਡਾ. ਰਮਿੰਦਰ ਕੌਰ, ਡਾ. ਮੇਘਾ ਸਲਵਾਨ) ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
(ਕਵਿਤਾ ਭਾਗ)
(ਕਵਿਤਾ ਦੀ ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ/ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ)

ਸੈਕਸ਼ਨ-ਬੀ

ਮੰਚ ਘਰ
ਡਾ. ਕੁਲਦੀਪ ਸਿੰਘ ਧੀਰ, ਡਾ. ਹਿਰਦੇਜੀਤ ਸਿੰਘ ਭੋਗਲ (ਸੰਪਾ.), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
(ਵਿਸ਼ਾ-ਵਸਤੂ, ਪਾਤਰ ਚਿਤਰਨ)

ਸੈਕਸ਼ਨ-ਸੀ

(ੳ) ਪੈਰ੍ਹਾ ਰਚਨਾ
(ਅ) ਪੈਰ੍ਹਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ

ਸੈਕਸ਼ਨ-ਡੀ

ਭਾਸ਼ਾ ਵੰਨਗੀਆਂ:
ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪਭਾਸ਼ਾ ਵਿਚਲਾ ਅੰਤਰ, ਪੰਜਾਬੀ ਉਪਭਾਸ਼ਾਵਾਂ ਦੇ ਪਛਾਣ ਚਿੰਨ੍ਹ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ-ਨਿਕਾਸ ਤੇ ਵਿਕਾਸ

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਰਾਜਿੰਦਰਪਾਲ ਸਿੰਘ ਬਰਾੜ, **ਪੰਜਾਬੀ ਕਵਿਤਾ ਦਾ ਇਤਿਹਾਸ**, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
2. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, **ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਕਾਵਿ ਸਿਧਾਂਤ, ਇਤਿਹਾਸ ਅਤੇ ਪ੍ਰਵਿਰਤੀਆਂ**, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਉਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
3. ਬਲਦੇਵ ਸਿੰਘ ਧਾਲੀਵਾਲ, **ਪੰਜਾਬੀ ਕਹਾਣੀ ਦਾ ਇਤਿਹਾਸ**, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
4. ਸਤਿੰਦਰ ਸਿੰਘ, **ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਵਾਰਤਕ ਦਾ ਇਤਿਹਾਸ**, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
5. ਡਾ. ਰਮਿੰਦਰ ਕੌਰ, **ਪੰਜਾਬੀ ਕਹਾਣੀ ਦਾ ਸਫ਼ਰ ਤੇ ਸ਼ਾਸਤ੍ਰ ਭਾਗ-I**, ਸਿੰਘ ਬ੍ਰਦਰਜ਼, ਅੰਮ੍ਰਿਤਸਰ।
6. ਹਰਕੀਰਤ ਸਿੰਘ, **ਭਾਸ਼ਾ ਤੇ ਭਾਸ਼ਾ ਵਿਗਿਆਨ**, ਲਾਹੌਰ ਬੁੱਕ ਸ਼ਾਪ, ਲੁਧਿਆਣਾ।
7. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, **ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ**, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ।
8. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, **ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ**, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।
9. ਮਿੰਨੀ ਸਲਵਾਨ, **ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਮੁੱਢਲੇ ਸੰਕਲਪ**, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ
10. **ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ**, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।

SEMESTER–I

PBL 611: ਮੁੱਢਲੀ ਪੰਜਾਬੀ
(In lieu of Compulsory Punjabi)

ਕਰੈਡਿਟ 4-0-0

Time: 03 Hours **Max. Marks: 100**

(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿਚ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਬਰਾਬਰ ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ-ਪ੍ਰਸ਼ਨਾਂ ਵਿੱਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠ-ਕ੍ਰਮ
ਸੈਕਸ਼ਨ-ਏ

ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਤੇ ਗੁਰਮੁਖੀ ਲਿਪੀ

(ੳ) ਨਾਮਕਰਣ ਤੇ ਸੰਖੇਪ ਜਾਣ-ਪਛਾਣ : ਗੁਰਮੁਖੀ ਵਰਣਮਾਲਾ, ਅਖਰ ਕ੍ਰਮ, ਸਵਰ ਵਾਹਕ (ੳ ਅ ੲ), ਲਗਾਂ-ਮਾਤਰਾਂ, ਪੈਰ ਵਿਚ ਬਿੰਦੀ ਵਾਲੇ ਵਰਣ, ਪੈਰ ਵਿਚ ਪੈਣ ਵਾਲੇ ਵਰਣ, ਬਿੰਦੀ, ਟਿਪੀ, ਅਧਕ।

(ਅ) ਸਿਖਲਾਈ ਤੇ ਅਭਿਆਸ

ਸੈਕਸ਼ਨ-ਬੀ

ਗੁਰਮੁਖੀ ਆਰਥੋਗ੍ਰਾਫੀ ਅਤੇ ਉਚਾਰਨ : ਸਵਰ, ਵਿਅੰਜਨ : ਮੁਢਲੀ ਜਾਣ-ਪਛਾਣ ਅਤੇ ਉਚਾਰਣ, ਮੁਹਾਰਨੀ, ਲਗਾਂ-ਮਾਤਰਾਂ ਦੀ ਪਛਾਣ।

ਸੈਕਸ਼ਨ-ਸੀ

ਪੰਜਾਬੀ ਸ਼ਬਦ ਜੋੜ : ਮੁਕਤਾ (ਦੋ ਅਖਰਾਂ ਵਾਲੇ ਸ਼ਬਦ, ਤਿੰਨ ਅਖਰਾਂ ਵਾਲੇ ਸ਼ਬਦ), ਸਿਹਾਰੀ ਵਾਲੇ ਸ਼ਬਦ, ਬਿਹਾਰੀ ਵਾਲੇ ਸ਼ਬਦ, ਔਂਕੜ ਵਾਲੇ ਸ਼ਬਦ, ਦੁਲੈਂਕੜ ਵਾਲੇ ਸ਼ਬਦ, ਲਾਂ ਵਾਲੇ ਸ਼ਬਦ, ਦੁਲਾਵਾਂ ਵਾਲੇ ਸ਼ਬਦ, ਹੋੜੇ ਵਾਲੇ ਸ਼ਬਦ, ਕਨੌੜੇ ਵਾਲੇ ਸ਼ਬਦ।

ਸੈਕਸ਼ਨ-ਡੀ

ਲਗਾਖ਼ਰ (ਬਿੰਦੀ, ਟਿਪੀ, ਅਧਕ ਵਾਲੇ ਸ਼ਬਦ)
ਸ਼ੁਧ, ਅਸ਼ੁਧ (ਪੈਰ੍ਹੇ ਵਿਚ ਲਿਖੇ ਅਸ਼ੁਧ ਸ਼ਬਦਾਂ ਨੂੰ ਸ਼ੁਧ ਕਰਨਾ)

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, **ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਤੇ ਗੁਰਮੁਖੀ ਲਿਪੀ**, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਉਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
2. ਪ੍ਰੋ. ਸ਼ੈਰੀ ਸਿੰਘ, ਪ੍ਰੋ. ਬ੍ਰਹਮਜਗਦੀਸ਼ ਸਿੰਘ, **ਭਾਸ਼ਾ ਵਿਗਿਆਨ : ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਤੇ ਗੁਰਮੁਖੀ ਲਿਪੀ**, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਉਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
3. **ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ**, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।
4. ਮਿੰਨੀ ਸਲਵਾਨ, **ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਮੁਢਲੇ ਸੰਕਲਪ**, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।

SEMESTER-I

PHC110 :Punjab History & Culture (From Earliest Times to C 320)
(Special Paper in lieu of Punjabi compulsory)
(For those students who are not domicile of Punjab)

Time: 3 Hours

Credits : 4-0-0
Max. Marks: 100

Instructions for the Paper Setters:-
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.

SECTION-A

1. Physical features of the Punjab and its impact on history.
2. Sources of the ancient history of Punjab

SECTION-B

3. Harappan Civilization: Origin and extent Town planning; social, economic and religious life of the Indus Valley People.
4. The Indo-Aryans: Original home and settlements in Punjab.

SECTION-C

5. Social, Religious and Economic life during *Rig* Vedic Age.
6. Social, Religious and Economic life during Later Vedic Age.

SECTION-D

7. Teachings and impact of Buddhism
8. Jainism in the Punjab

Suggested Readings:

1. L. M Joshi (ed.), *History and Culture of the Punjab*, Art-I, Patiala, 1989 (3rd edition)
2. L.M. Joshi and Fauja Singh (ed.), *History of Punjab*, Vol.I, Patiala 1977.
3. BudhaParkash, *Glimpses of Ancient Punjab*, Patiala, 1983.
4. B.N. Sharma, *Life in Northern India*, Delhi. 1966.
5. Chopra, P.N., Puri, B.N., & Das, M.N.(1974). *A Social, Cultural & Economic History of India,* Vol. I, New Delhi: Macmillan India

SEMESTER -I

BCT01001T: FINANCIAL ACCOUNTING

Credits: 4-0-0

Time: 3 Hours **Max. Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.
Note: The paper will consist of minimum 50% numerical questions.

Section A

Introduction –Nature of financial Accounting–scope–objects–limitations– Accounting concepts and conventions
Capital, Revenue and Deferred Revenue Expenditure – Capital and revenue receipts

Section B

Final Accounts of Sole Proprietor: Preparation and Presentation of Financial Statements
Voyage Accounts– Meaning, accounting treatment in case of complete voyage & incomplete voyage.

Section C

Joint Venture – Meaning, types, determination of profits under different methods.
Consignment Accounts–Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee

Section D

Departmental Accounts – Meaning–Objects–Advantages–Accounting procedure– Allocation of expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.
Branch Accounts –Features–Objects–Types of branches–Dependent branches– Account Systems – Stock and Debtors System –Independent branch –Features – Preparation of Consolidated Profit and Loss Account and Balance sheet

Suggested Readings:

1. Maheshwari, S.N. and Maheshwari, S.K, "Financial Accounting", 2009, Vikas Publishing House, New Delhi.
2. Narayanswami, R., "Financial Accounting: A Managerial Perspective", 3rdEdition, 2008, Prentice Hall of India, New Delhi.
3. Mukherjee, A. and Hanif, M., "Financial Accounting", 1st Edition, 2003, Tata McGraw Hill.
4. Ramchandran, N. and Kakani, R.K., "Financial Accounting for Management", 2nd Edition,2007, Tata McGraw Hill.

Note: Latest edition of text books to be followed.

SEMESTER–I

BCT01002T: INTRODUCTION TO DIRECT TAX LAW

Credits: 4-0-0

Time: 3 Hours **Max. Marks: 100**

Instructions for the Paper Setters:

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. The duration for exam will be 3 hours.

Section A

Income Tax: Brief History of Income Tax, Tax Structure in India, Introduction to Income tax Act, 1961, Constitutional Validity, Basic Concepts and definitions, Capital and Revenue Receipts, Basis of charge and scope of total income, meaning of- Income, person, assessee, assessment year, previous year, gross total income, total income, Rates of Income Tax, maximum marginal rate of tax; Permanent Account Number (PAN); Rebates and reliefs, provisions relating to Marginal Relief.

Income tax authorities: meaning, functions & Powers of CBDT, CIT & A.O.

Section B

Exempted Incomes: Introduction — Exempted Incomes U/S 10;

Agricultural Income- Definition and kind of agricultural income, determination of agricultural and non-agricultural Income, Partly Agricultural Income, Agricultural Income and Tax Liability, Integration of Agricultural Income, assessment of tax liability when there are both Agricultural and Non-agricultural income

Section C

Residential Status: Meaning of Residential Status, Determination of Residential Status for different types of Assessee

Incidence of Tax and its practical implications

Section D

Penalties, Offences & Prosecution, Settlement of disputes with tax authorities

Assessment Procedure: Income tax returns, Types of returns, filing of e-return, Assessment— Types of assessment— Self assessment — Provisional assessment — Regular assessment — Best judgement assessment — Reassessment, Rectification of mistakes, Notice on demand.

Suggested Readings:

1. Mehrotra, H.C. & Joshi C.S., Income Tax law and Accounts (Part-I), Sahitya Bhawan, Agra
2. Gaur & Narang: Income Tax, Kalyani Publication
3. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
4. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.
6. R.K. Jain: Income Tax & Law (Hindi & English) Shahitya Bhavan, Publication, Agra
7. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

Note: Latest edition of text books to be followed.

SEMESTER-I

BCT01003T: INTRODUCTION TO INDIRECT TAX LAW

Credits: 4-0-0

Time: 3 Hours **Max. Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Indirect taxes: Introduction, Meaning, Features, History and Objectives of Indirect Taxation, Constitutional amendment for bringing GST in force and their importance, difference between direct tax and indirect tax, Major defects in the structure of indirect taxes prior to GST, cascading effect, Current position, Powers of various Governments to levy and collect taxes.

Section B

GST: Overview & Concepts, Background behind implementing GST, need for GST, Benefits and limitations of GST, Difference between SGST, CGST, UTGST and IGST, Taxes Subsumed and not subsumed into GST: Centre and State
Supplies: Types of Supplies – Composite and Mixed Supplies, Interstate and Intra State Supply.

Section C

Composition scheme: Meaning, Conditions, Benefits and Drawbacks
Overview of Input Tax Credit: Meaning, Eligibility and Conditions
Administrative Structure of GST Officers as per CGST Act Officers as per SGST Act, Jurisdiction Appointment Powers.
Offences and Penalties. National Anti-Profiteering Authority – GST Practitioners – eligibility and Practice and Career Avenues

Section D

Customs Duty: Basic Custom Duty, Levy and collection of customs duty, Organization of custom departments, Officers of customs, powers Appellate Machinery Infringement of the Law, Offences and Penalties, Exemptions from duty, customs duty drawback, duties free Zones, Export incentive scheme

Suggested Readings:

1. Taxmann, "*Taxmann's GST Manual 2017*", Taxman, Publications (P) Ltd.
2. Datey V.S., "*Taxmann's GST Ready Reckoner*" Taxman, Publications (P)Ltd, 11th edition,2019.
3. Gupta S.S., "*GST-How to meet your obligations 2017*", Taxman's Publications (P) Ltd, 2nd edition 2017.

Note: Latest edition of text books to be followed.

SEMESTER- I
BCT01004T: DIGITAL TOOLS FOR BUSINESS (THEORY)

Credits:2-0-0

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

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A
Basic Concepts: Characteristics of a Computer; Advantages of Computers; Limitation of Computers; Types of Computers; Applications of computers, Hardware, Firmware, Liveware; Software; System Software: Operating system, Translators, interpreter, compiler; Overview of operating system, function of operating system; Application software: General Purpose Packaged Software and tailormade software.

Section B
Word Processing: Introduction to word-Processing, Word-processing concepts, Use of Templates and styles, working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents
Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

Section C
Preparing Presentations: Basics of presentations: Slides, Fonts, Drawing, editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

Section D
Spreadsheet basics: Spreadsheet concepts; Creating a work book, saving a work book, editing a work book, inserting, deleting work sheets, entering data in a cell, formula Copying, moving data from selected cells, Handling operators in formulae: Inserting Charts- LINE, PIE, BAR, Organizing Charts and graphs; Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time.

SEMESTER- I

Suggested Readings:

1. Jain, H. C. & Tiwari, H. N. ―Computer Applications in Business ‖ Taxmann, Delhi.
2. Joseph, P.T., S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning
3. Mathur, S. & Jain, P. ―Computer Applications in Business ‖ Galgotia Publishing Company
4. Madan, S. ―Computer Applications in Business ‖ Scholar Tech Press, Delhi.
5. Sharma, S.K. & Bansal, M. ―Computer Applications in Business ‖ Taxmann, Delhi.
6. Thareja R (2019). Fundamentals of Computers. Oxford University Press.
7. Thareja R (2018). IT & Its Business Application. Oxford University Press.

Note: Latest edition of text books to be followed.

SEMESTER- I

BCT01005L: DIGITAL TOOLS FOR BUSINESS (PRACTICAL)

Credits: 1
Marks: 25

SEMESTER–II
ENL122: COMMUNICATION SKILLS IN ENGLISH – II
(THEORY)

Time: 3 Hours

Max. Marks: 100
Theory Marks: 75
Practical Marks: 25
Credits: 3-0-0
(6 periods per week)

Instructions for the Paper Setters: -
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.

Course Contents:

SECTION–A

Listening Skills: Barriers to listening; effective listening skills; feedback skills.
Activities: Listening exercises – Listening to conversation, News and TV reports

SECTION–B

Attending telephone calls; note taking and note making.
Activities: Taking notes on a speech/lecture

SECTION–C

Speaking and Conversational Skills: Components of a meaningful and easy conversation; understanding the cue and making appropriate responses; forms of polite speech; asking and providing information on general topics.
Activities: **1)** Making conversation and taking turns
2) Oral description or explanation of a common object, situation or concept

SECTION–D

The study of sounds of English,
Stress and Intonation,
Situation based Conversation in English,
Essentials of Spoken English.
Activities: Giving Interviews

SEMESTER–II

ENP122: COMMUNICATION SKILLS IN ENGLISH – II
(PRACTICAL / ORAL TESTING)

Marks: 25
Credits: 0-0-1

Course Contents:-

1. Oral Presentation with/without audio visual aids.
2. Group Discussion.
3. Listening to any recorded or live material and asking oral questions for listening comprehension.

Questions:-

1. Oral Presentation will be of 5 to 10 minutes duration (Topic can be given in advance or it can be student's own choice). Use of audio visual aids is desirable.
2. Group discussion comprising 8 to 10 students on a familiar topic. Time for each group will be 15 to 20 minutes.

Note: Oral test will be conducted by external examiner with the help of internal examiner.

SEMESTER–II

PBL 602: ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)

Time: 03 Hours **Max. Marks: 100**

ਕਰੈਡਿਟ 4–0–0
(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿਚ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਅੰਕ ਬਰਾਬਰ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ-ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠ-ਕ੍ਰਮ

ਸੈਕਸ਼ਨ–ਏ

I. **ਸਰਵੋਤਮ ਪੰਜਾਬੀ ਕਵਿਤਾ ਤੇ ਕਹਾਣੀ**
(ਸੰਪਾ. ਡਾ. ਰਮਿੰਦਰ ਕੌਰ, ਡਾ. ਮੇਘਾ ਸਲਵਾਨ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
(ਕਹਾਣੀ ਭਾਗ)
ਕਹਾਣੀ ਦਾ ਸਾਰ/ਵਿਸ਼ਾ-ਵਸਤੂ

ਸੈਕਸ਼ਨ–ਬੀ

ਗੱਦ ਪ੍ਰਵਾਹ (ਰੇਖਾ ਚਿੱਤਰ ਤੇ ਹਲਕੇ ਲੇਖ)
(ਸੰਪਾ. ਡਾ. ਬਿਕਰਮ ਸਿੰਘ ਘੁੰਮਣ ਅਤੇ ਜਸਪਾਲ ਸਿੰਘ),
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਵਾਰਤਕ ਸ਼ੈਲੀ)

ਸੈਕਸ਼ਨ–ਸੀ

(ੳ) ਸ਼ਬਦ ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ, ਪਰਿਭਾਸ਼ਾ, ਮੁਢਲੇ ਸੰਕਲਪ
(ਅ) ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ

ਸੈਕਸ਼ਨ–ਡੀ

ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ
ਮੁਹਾਵਰੇ ਅਤੇ ਅਖਾਣ

SEMESTER–II

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਸਤਿੰਦਰ ਸਿੰਘ, **ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਵਾਰਤਕ ਦਾ ਇਤਿਹਾਸ**, ਪੰਜਾਬੀ ਅਕਾਦਮੀ, ਦਿੱਲੀ।
2. ਪ੍ਰੋ. ਪਿਆਰਾ ਸਿੰਘ, **ਪੰਜਾਬੀ ਵਾਰਤਕ : ਸਿਧਾਂਤ ਇਤਿਹਾਸ ਪ੍ਰਵਿਰਤੀਆਂ**, ਨਿਊ ਬੁੱਕ ਕੰਪਨੀ, ਜਲੰਧਰ।
3. ਇੰਦਰਪ੍ਰੀਤ ਸਿੰਘ ਧਾਮੀ, **ਪੰਜਾਬੀ ਰੇਖਾ ਚਿਤਰ : ਰੂਪ ਤੇ ਪ੍ਰਕਾਰਜ**, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
4. ਬਲਬੀਰ ਸਿੰਘ ਦਿਲ, **ਪੰਜਾਬੀ ਨਿਬੰਧ : ਸਰੂਪ, ਸਿੱਧਾਂਤ ਅਤੇ ਵਿਕਾਸ**, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
5. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, **ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਨ**, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ
6. ਡਾ. ਅਮਰ ਕੋਮਲ (ਸੰਪਾ.), **ਚੋਣਵੇਂ ਪੰਜਾਬੀ ਨਿਬੰਧ** (ਭੂਮਿਕਾ), ਨੈਸ਼ਨਲ ਬੁੱਕ ਟਰੱਸਟ, ਇੰਡੀਆ।
7. ਅਬਨਾਸ਼ ਕੌਰ, **ਪੰਜਾਬੀ ਰੇਖਾ ਚਿੱਤਰ**, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
8. ਮਿੰਨੀ ਸਲਵਾਨ, **ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਮੁੱਢਲੇ ਸੰਕਲਪ**, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
9. ਬੂਟਾ ਸਿੰਘ ਬਰਾੜ, **ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਸਿਧਾਂਤ ਤੇ ਵਿਹਾਰ**, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ, ਲੁਧਿਆਣਾ।

SEMESTER–II

PBL 612: ਮੁੱਢਲੀ ਪੰਜਾਬੀ
(In lieu of Compulsory Punjabi)

ਕਰੈਡਿਟ 4-0-0

Time: 03 Hours **Max. Marks : 100**
(6 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ)

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿਚ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਬਰਾਬਰ ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ-ਪ੍ਰਸ਼ਨਾਂ ਵਿੱਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠ-ਕ੍ਰਮ

ਸੈਕਸ਼ਨ-ਏ

ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ : ਧਾਤੂ, ਵਧੇਤਰ (ਅਗੇਤਰ, ਮਧੇਤਰ, ਪਿਛੇਤਰ), ਪੰਜਾਬੀ ਕੋਸ਼ਗਤ ਸ਼ਬਦ ਅਤੇ ਵਿਆਕਰਨਿਕ ਸ਼ਬਦ

ਸੈਕਸ਼ਨ-ਬੀ

(ੳ) ਸੰਯੁਕਤ ਸ਼ਬਦ, ਸਮਾਸੀ ਸ਼ਬਦ, ਦੋਜਾਤੀ ਸ਼ਬਦ, ਦੋਹਰੇ/ਦੁਹਰੁਕਤੀ ਸ਼ਬਦ ਅਤੇ ਮਿਸ਼ਰਤ ਸ਼ਬਦ
(ਅ) ਸਿਖਲਾਈ ਤੇ ਅਭਿਆਸ

ਸੈਕਸ਼ਨ-ਸੀ

ਇਕ-ਵਚਨ, ਬਹੁ-ਵਚਨ, ਲਿੰਗ-ਪੁਲਿੰਗ, ਬਹੁ-ਅਰਥਕ ਸ਼ਬਦ, ਸਮਾਨ-ਅਰਥਕ ਸ਼ਬਦ, ਬਹੁਤੇ ਸ਼ਬਦਾਂ ਲਈ ਇਕ ਸ਼ਬਦ, ਸ਼ਬਦ ਜੋੜ, ਵਿਰੋਧਆਰਥਕ ਸ਼ਬਦ।

ਸੈਕਸ਼ਨ-ਡੀ

ਨਿਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ: ਖਾਣ-ਪੀਣ, ਸਾਕਾਦਾਰੀ, ਰੁਤਾਂ, ਮਹੀਨਿਆਂ, ਗਿਣਤੀ, ਮੌਸਮ, ਮਾਰਕੀਟ/ਬਾਜ਼ਾਰ, ਵਪਾਰ, ਧੰਦਿਆਂ ਆਦਿ ਨਾਲ ਸੰਬੰਧਿਤ।

ਸਹਾਇਕ ਪੁਸਤਕਾਂ

1. ਜੋਤੀ ਸ਼ਰਮਾ, **ਪੰਜਾਬੀ ਵਿਆਕਰਨ**, ਵਾਰਿਸ ਸ਼ਾਹ ਫਾਉਂਡੇਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
2. **ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਬੋਧ**, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ।
3. ਮਿੰਨੀ ਸਲਵਾਨ, **ਪੰਜਾਬੀ ਵਿਆਕਰਨ : ਮੁਢਲੇ ਸੰਕਲਪ**, ਰਵੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
4. ਰੰਜੂ ਬਾਲਾ, **ਅਰਥ ਵਿਗਿਆਨ**, ਆਰਸੀ ਪਬਲਿਸ਼ਰਜ਼, ਦਿਲੀ।।

SEMESTER-II

PHC111 :Punjab History & Culture (C. 320 to 1000 A.D.)
(Special Paper in lieu of Punjabi compulsory)
(For those students who are not domicile of Punjab)

Time: 3 Hours **Credits : 4-0-0**
Max. Marks: 100

Instructions for the Paper Setters:-
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.

SECTION–A

1. Alexander's Invasion and its Impact
2. Punjab under Chandragupta Maurya and Ashoka.

SECTION–B

3. The Kushans and their Contribution to the Punjab.
4. The Panjab under the Gupta Empire.

SECTION–C

5. The Punjab under the Vardhana Emperors
6. Socio-cultural History of Punjab from 7th century to 1000 A.D.

SECTION–D

7. Development of languages and Education with Special reference to Taxila
8. Development of Art & Architecture

Suggested Readings

1. L. M Joshi (ed), *History and Culture of the Punjab*, Art-I, Punjabi University, Patiala, 1989 (3rd edition)
2. L.M. Joshi and Fauja Singh (ed.), *History of Punjab* , Vol.I, Punjabi University, Patiala, 1977.
3. Budha Parkash, *Glimpses of Ancient Punjab*, Patiala, 1983.
4. B.N. Sharma: *Life in Northern India*, Delhi. 1966

SEMESTER-II

SOA 105: DRUG ABUSE: PROBLEM, MANAGEMENT AND PREVENTION (COMPULSORY PAPER)

Credits : 2-0-0

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

Instructions for the Paper Setters:-

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.

Section – A

Meaning of Drug Abuse:

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

2) Consequences of Drug Abuse for:

Individual	:	Education, Employment, Income.
Family	:	Violence.
Society	:	Crime.
Nation	:	Law and Order problem.

Section – B

Management of Drug Abuse:

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

(ii) Psychiatric Management: Counselling, Behavioural and Cognitive therapy.

(iii) Social Management: Family, Group therapy and Environmental Intervention, Rehabitlitation.

Section – C

Prevention of Drug abuse:

(i) Role of family: Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny.

(ii) School: Counselling, Teacher as role-model. Parent-teacher-Health Professional Coordination, Random testing on students.

Section – D

Controlling Drug Abuse:

(i) Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program

(ii) Legislation: NDPs act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, Time bound trials.

SEMESTER-II

References:

1. Ahuja, Ram (2003), *Social Problems in India*, Rawat Publication, Jaipur.
2. Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
3. Inciardi, J.A. 1981. *The Drug Crime Connection.* Beverly Hills: Sage Publications.
4. Kapoor. T. (1985) *Drug epidemic among Indian Youth*, New Delhi: Mittal Pub.
5. Kessel, Neil and Henry Walton. 1982, *Alcohalism. Harmond Worth:* Penguin Books.
6. Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.
7. National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.
8. Ross Coomber and Others. 2013, *Key Concept in Drugs and Society.* New Delhi: Sage Publications.
9. Sain, Bhim 1991, *Drug Addiction Alcoholism,* Smoking obscenity New Delhi: Mittal Publications.
10. Sandhu, Ranvinder Singh, 2009, *Drug Addiction in Punjab*: A Sociological Study. Amritsar: Guru Nanak Dev University.
11. Singh, Chandra Paul 2000. *Alcohol and Dependence among Industrial Workers*: Delhi: Shipra.
12. Sussman, S and Ames, S.L. (2008). *Drug Abuse: Concepts, Prevention and Cessation,* Cambridge University Press.
13. Verma, P.S. 2017, "*Punjab's Drug Problem: Contours and Characterstics",* Economic and Political Weekly, Vol. LII, No. 3, P.P. 40-43.
14. World Drug Report 2016, United Nations office of Drug and Crime.
15. World Drug Report 2017, United Nations office of Drug and Crime.

Bachelors of Commerce (Honours) Tax Planning and Management
(Credit Based Grading System)
(Syllabus for the Batch from Year 2025 to Year 2029)

SEMESTER-II

BCT02001T: ADVANCED FINANCIAL ACCOUNTING

Credits: 4-0-0

Time: 3 Hours **Max. Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.
Note: The paper will consist of minimum 50% numerical.

Section A

Depreciation: Meaning–Causes–Objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation: Straight line method – Diminishing Balance Method.
Provisions and Reserves: Reserve Fund - Different Types of Provisions and Reserves.

Section B

Accounts from Incomplete Records: Single Entry: Features – Books and Accounts maintained – Recording of transactions – Ascertainment of Profit (Statement of Affairs method only).
Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession. Instalment Purchase System: Difference between Hire purchase and Instalment Purchase Systems – Accounting Treatment in the books of Purchaser and Vendor.

Section C

Partnership Accounts: Legal provisions in the absence of Partnership Deed Fluctuating Capitals – Preparation of final accounts Treatment of Goodwill and Admission of a Partner, Accounting Treatment of Retirement and Death of a Partner.

Section D

Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

Suggested Readings:

1. Shukla, M.C., Grewal, T.S. and Gupt, S.C., "Advanced Accountancy" 2017. S. Chand & Co. New Delhi.
2. Gupta, R. L & Radheswamy. M. "Advanced Accountancy" Vol. I & II 2009. S Chand & Co. New Delhi.
3. Maheshwari, S.N. Maheshwari, S. K. & Maheshwari. S.K. "Advanced Accountancy" 11 Edition.2018 Vikas Publishing House Pvt. Ltd. New Delhi.

Note: Latest edition of text books to be followed.

Bachelors of Commerce (Honours) Tax Planning and Management
(Credit Based Grading System)
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SEMESTER-II
BCT02002T: GOODS AND SERVICES TAX-I

Credits: 4-0-0
Time: 3 Hours **Max. Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A
Goods and Service Tax Act 2017: GST council; post-GST tax structure; Concept of— Aggregate turnover, Business, India, Person, Taxable person, Taxable territory, Supplier, Recipient, Import of goods and services.
Exemption from GST: Exempted goods, exempted services, remission of tax

Section B
Taxable event in GST: Meaning of taxable event, Supply as per GST Law; Meaning of goods and services; Supply of goods and services; Supply of neither good nor services i.e., negative list; Deemed supply of goods and services; Services provided by Govt. / Local Authority; Different types of supply-taxable supply, zero rated supply, exempted supply, continuous supply; composite or mixed supply.
Place of supply: Need to determine place of supply, location of supplier, provisions related to place of supply, place of supply of goods, place of supply of services, supply in territorial waters, export/import of services.

Section C
Time of Supply: Statutory time for issue of invoice for taxable supply of goods or services; Determination of time of supply of goods; Continuous supply of goods and services; Goods send on approval; Time of supply when GST on goods or services payable on reverse charge basis.
Tax invoice: credit & debit notes, e-way bill.

Section D
Computation of GST liability and payment including time: method of making payment, challan generation, CPIN, TDS & TCS, Reverse charge.
Valuation under GST: Value of taxable Supply of Goods or Services or Both, Meaning of-Consideration, Market Value, Related person; Inclusion in transaction value; Exclusion from transaction value; Value of Supply where the consideration is not wholly in money; Value of supply in case of exchange or barter; Value of supply between two distinct persons or related persons; Value of supply made or received through an agent; Value of supply based on cost; Value of supply of services in case of pure agent.

Suggested Readings:
1. Taxmann’s Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, Himalya Publsihing House
4. S.K. Shukla: GST in India (Hindi & English)

Note: Latest edition of text books to be followed.

SEMESTER-II

BCT02003T: COMMERCIAL LAW

Credits: 4-0-0

Time: 3 Hours **Max. Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

The Indian Contract Act, 1872: Contract – Meaning, Characteristics and kinds, Essentials of Valid Contract –Offer and Acceptance, Consideration, Contractual Capacity, Free Consent.
Discharge of contract – Modes of Discharge, Breach of Contracts and its Remedies.

Section B

Contract of Indemnity and Guarantee
Contract of Bailment & Pledge
Contract of Agency

Section C

The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell.
Conditions and warranties: Transfer of ownership in goods including sale by non–owners, Performance of contract of sale.
Unpaid Seller: Meaning and rights of an unpaid seller against the goods and the buyer.

Section D

The Limited Liability Partnership Act, 2008: Foundation of LLP in India; Structure of an LLP; Procedure for Formation of LLP in India; LLP versus Sole Proprietorship; LLP versus Conventional Partnership; LLP versus Joint Stock Company.
The Competition Act: Competition Commission: Aim and Objectives; Important Provisions.

Suggested Readings:
1. Singh, A., "*Principles of Mercantile Law*", (2011), Eastern Book Co.
2. Tulsian, P. C., "*Business Laws*", 2nd Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., "*Business Law*", 5th Edition (2009), Vikas Publishing, House (P) Ltd.
4. Maheshwari & Maheshwari, "*Business Law*", National Publishing House, New Delhi.
5. Chadha, P. R., "*Business Law*" Galgotia Publishing Company, New Delhi.

Note: Latest edition of text books to be followed.

SEMESTER- III

BCT03001T: BUSINESS ECONOMICS (MDC 5)

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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.

SECTION-A

Theory of Demand: Meaning of demand and its types, law of demand, price elasticity of demand and its measurement,

Consumer Behavior: 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,

SECTION-B

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

SECTION-C

Theory of Cost: Concept of total cost, marginal cost and average cost, short run and long run curve (traditional and modern theory),

Concept of Revenue: Total revenue, average revenue and marginal revenue. Relationship between average revenue, marginal revenue and elasticity of demand.

SECTION-D

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.

Suggested Readings:

1. Maheswari & Varshney, Managerial Economics, S. Chand & Co., New Delhi.
2. Koutsoyiannis A., "Modern Micro Economics", 2nd edition, MacMillan House, New Delhi.
3. Dwivedi, D.N., "Managerial Economics", 7th Edition, Vikas Publication.
4. Ahuja, H. L., "Modern Micro Economics", (2009), Sultan Chand and Co., New Delhi.
5. Willimson, S. D., "Macroeconomics", 4th Edition (2010), Pearson Publication.
6. Froyen, R., "Macroeconomics", 9th Edition (2008), Pearson Publication.

Note: Latest edition of text book may be used.

SEMESTER- III

BCT03002T: CORPORATE ACCOUNTING

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.
Note: The paper will consist of minimum 50% numerical.

Section A

Accounting for Share Capital: Issue, Forfeiture and Reissue of forfeited shares– Redemption of preference shares including buy–back of equity shares
Debentures: Issue and Redemption of Debentures

Section B

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).
Accounting for 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 (excluding preparation of scheme for internal reconstruction)

Section C

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

Section D

Insurance Companies Accounts: 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 and General insurance business (as per the provisions of IRDA Act)

Suggested Readings:

1. Shukla, M.C., Grewal T.S.and Gupta S.C: "*Corporate Accounting*", 2008, S. Chand and Co., New Delhi.
2. Gupta R.L. and Radha swamy M, "*Corporate Accounting*",1999, Sultan Chand and Sons, New
3. Maheshwari S.N., and Maheshwari S.K., "*Corporate Accounting*",2009, Vikas publication, New Delhi.

Note: Latest edition of text books to be followed.

SEMESTER - III
BCT03003T: GOODS AND SERVICES TAX-II

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Registration: Requirement of registration; Persons liable to registered; Persons not required to be registered; Procedure for registration; Voluntary registration; Unique registration number to UN Agencies; Registration of casual taxable person and non-resident taxable person; amendment of registration, Cancellation and suspension of registration.
Composition Scheme: Definition of Composition Levy; Advantages and disadvantages of Composition Levy; Persons eligible for Composition scheme; Conditions and restrictions of composition levy; Procedure for exercising option to avail Composition scheme; Validity of Composition levy opted by registered person; Withdrawal from scheme of Composition levy; Switch over from normal scheme to composition scheme and vice versa.

Section B

Input Tax Credit and GST Liability: Meaning of input tax; Conditions for taking ITC; Time limit to avail ITC; Documentary requirements and conditions for claiming ITC; Reversal of ITC when Supply of goods and services ineligible for ITC i.e. negative list; ITC of capital goods, Availability of credit in special cases — fresh registration and Voluntary registration; ITC when person opt out of composition scheme; ITC on stock when exemption on goods or services withdrawn; Reversal of ITC if goods become exempt or taxable person switches to composition scheme; Reversal of ITC if goods or services become wholly exempt or GST registration cancelled.
Liability of tax payer: procedure to determine the tax liability
Levy and collection: Basic charge of GST; GST levied in intra/interstate supply of goods or services; Rates of GST, provisions, items kept outside the purview of GST, persons liable to pay GST

Section C

Reverse Charge: Meaning of Reverse Charge, when it is applicable (excluding specific goods and services), provisions relating to reverse charge, time of supply under reverse charge.
Refund of taxes: concept, importance, situations for refund claim, cases of no refund, circumstances under which refund claim arise, procedure for claiming refund under GST, refund of ITC, doctrine of unjust enrichment, consumer welfare fund, penalty for fraudulently obtaining refund.

Section D

Returns: GSTR3B, GSTR-Tran 1, GSTR2, GSTR3
GST Portal: introduction, GST ecosystem, GST Suvidha provider (GSP), application service providers (ASPs), uploading invoices

SEMESTER - III

Suggested Readings:
1. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
2. Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur Goel Pankaj, GST
3. Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd.
4. Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2017)
5. Barisal K.M. (2019), GST & Customs Law, Taxmann Publications Pvt. Ltd
6. Ahuja Girish (2019), Goods & Service Tax, Taxmann Publications Pvt. Ltd.
7.Singhania V.K., (2019). Students' Guide to Income Tax Including GST, Taxmann Publications Pvt. Ltd., Delhi.

Note: Latest edition of text books to be followed.

Bachelors of Commerce (Honours) Tax Planning and Management
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SEMESTER-III
BCT03004T: COMPANY LAW

Credits: 4-0-0
Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A
Introduction: Characteristics of a company, concept of lifting of corporate veil**.** Types of companies, Association Not for Profit, Illegal Association.
Formation of company–Promoters, their legal position, pre–incorporation contract and provisional contracts.
Documents: Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building.

Section B
Share Capital: Issue, allotment and forfeiture of share, Dematerialization of share, transmission of shares, buyback.
Members and Shareholder: Rights and Duties. Shareholders meetings, kinds, convening and conduct of meetings.

Section C
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.

Section D
Emerging Issues in Company Law: One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA–21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation.

Suggested Readings:
1. Sharma J.P, "An *Easy Approach to Corporate Laws*" ,2010, Ane Books Pvt Ltd, New Delhi.
2. Puliani R .and Puliani, M., "*Bharats Manual of Companies Act and Corporate Laws*", 2011, Bharat Law House, New Delhi.
3. Ramaiya, A., "*A Ramaiya's Guide to Companies Act*",17th Edition,2011, Lexis Nexis Butter worths Wadhwa, Nagpur.
4. Kannal, S., & V.S. Sowrirajan, "*Company Law Procedure*", Taxman□s AlliedServices (P) Ltd., New Delhi (Latest Edn).
5. Singh Harpal, "*Indian Company Law*", Galgotia Publishing, Delhi.

Note: Latest edition of text books to be followed.

SEMESTER-III

BCT03005T: FUNCTIONAL MANAGEMENT

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:

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. The duration for exam will be 3 hours.

Section A

Management: Introduction–Meaning, nature and characteristics of Management–Scope and functional areas of management – Management as a science, art or profession – Management & Administration – Principles of management – Social responsibility of Management and Ethics.

Section B

Personnel Management: Meaning, Significance & Functions, Recruitment, Selection and training. Job Evaluation and Merit Rating, Worker's participation in Management.

Section C

Marketing Management: Concept of Marketing, Functions of Marketing,
Marketing Research: Meaning and Techniques, Advertising and Sale man ship.

Section D

Strategic Management: Meaning, Need, Importance, Process and Role of C.E.O. (Chief Executive Officer) in Strategic Management,
Production Management: Functions, Production Planning and Control, Quality Control.

Suggested Readings:

1. Stoner, J. Freeman, R. & Gilbert, D., "*Management*", 1995, Prentice Hall of India.
2. Koontz, H., "*Principles of Management (Ascent Series)"*, 2004, TataMcGraw Hill Publishing.
3. Robbins, S.P. and Coulter, M., "*Management*", 9th Edition, 2008, Prentice Hall of India.
4. Robbins S.P. & Decenzo D., "*Fundamentals of Management: EssentialConcept sand Applications*", Third Edition, 2000, Pearson Education.
5. Weihrich, H. and koontz, H., "*Essentials of Management: An InternationalPerspective*",2009, Tata McGraw Hill, New Delhi.

Note: Latest edition of text books to be followed.

SEMESTER-III
BCT03006T: GOODS AND SERVICES TAX WITH TALLY

Credits 3-0-0
Total Marks: 75

- **Tally Introduction-** Company Creation,
- **Accounts Information-** Ledgers, Groups
- **Accounting Vouchers-** Receipts Vouchers, Payment Vouchers, Purchase Vouchers, Sales Vouchers, Contra Vouchers, Journal Vouchers, Memorandum Vouchers.
- **Notes-** Debit Note, Credit Note
- **Discount Management**- Cash Discount, Trade Discount, Vouchers Types, back up, Restore **Display-** Trial Balance, Day Book, Account books, Statement of Accounts including GST-CGST, SGST, IGST
- **Knowledge of forms** related to GSTR1, GSTR2A, GSTR2B, GSTR3B, Form GST CMP-08.

SEMESTER-IV
BCT04001T: COST ACCOUNTING

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.
Note: The paper will consist of minimum 50% numerical.

Section A
Introduction: Concept of Cost, Costing, Cost Accounting & 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 & Cost Centre,
Elements of Cost: Material, Labour and other Expenses, Classification of Cost.

Section B
Unit Costing: Types of Costs and Preparation of Cost Sheet
Contract Costing: Meaning, Features and Rules regarding the calculation of Profits in case of complete and incomplete contracts along with the treatment of Work-in-progress.
Reconciliation of Cost & Financial accounts

Section C
Process Costing: Meaning, Features, Normal and Abnormal Loss/Gains, Inter process profits and equivalent production.
Budget and Budgetary Control: Definition, Meaning and objectives of Budgetary Control Advantages and disadvantages of Budgetary Control, Types of Budgets.

Section D
Marginal Costing: Meaning and various concepts-Fixed Cost Variable Cost, Contribution, P/V Ratio, Break Event Point, Margin of Safety, Managerial Applications.
Standard Costing: Definition and Meaning of Various Concepts Advantages and Limitations of Standard Costing
Variance Analysis: Material, Labour and Overheads Variances only.

Suggested Readings:
1. H.J. Wheldon: Cost Accounting & Costing Method
2.N.K. Prasad: Cost Accounting
3.Lall.B.M., and I, C Jain, "Cost Accounting: Principles and Practice", 1st edition (2010), Prentice Hall, Delhi
4.Khan, M.Y. and Jain P.K., "Cost accounting", 1st edition (2003), Tata McGraw Hill
5.Drury, Colin, "Management and cost accounting,"6th edition (2004), Thomson Learning
6.Saxena and Vashist, "Cost Accounting", Sultan Chand and Sons.

Note: Latest edition of text books to be followed.

Bachelors of Commerce (Honours) Tax Planning and Management
(Credit Based Grading System)
(Syllabus for the Batch from Year 2025 to Year 2029)

SEMESTER-IV

BCT04002T: INCOME TAX LAW AND PRACTICE-I

Credits: 4-0-0
Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Income from Salary: Meaning — Definition - Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites— Provident Fund - Profits In lieu of Salary — Retirement Benefits - Deductions from Salary.

Section B

Income from House Property: Basis of Charge — Deemed Owners — Exempted Incomes from House Property —Composite Rent - Annual Value — Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24.

Section C

Definition of ‘Business and Profession: Procedure for computation of Income from Business and profession– Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44.

Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation.

Section D

Capital Gain: Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long-term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transfer not regarded as Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54.

Suggested Readings:

1. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann2. Income Tax: B. Lal, Pearson Education.
3. Income Tax: M. Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
4. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

Note: Latest edition of text books to be followed.

SEMESTER-IV

BCT04003T: FUNDAMENTALS OF BANKING

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Commercial Banks: Introduction, evolution, nature, functions, importance and services provided by commercial banks.
Types of Banks: Commercial Bank, Regional Rural Banks, Foreign Banks, Cooperative Banks, Public bank and Private bank, difference between public and private banks.

Section B

Central Bank: Meaning and functions, Techniques of credit control, mechanism of Credit Creation.
Practical Aspect of Banking: Negotiable Instruments— Cheques, bills of exchange and promissory notes, endorsements, difference between cheques and bills of exchange.

Section C

Customer's Pass Book: Entries in Pass Book, Effects of errors favourable to the Banker and Customer.
Clearing House System

Section D

Systems of Banking: Group and Chain Banking, Unit and Branch Banking, Investment Banking and Mixed Banking.

Suggested Readings:
1. Sundharam, Varsheney, "Banking Theory, Law & Practice", Sultan Chand & Co.
2. Shekhar, K.C; Shekhar, Lekshmy, "Banking Theory and Practice", Vikas Publishing House.
3. Sethi, Jyotsana; Bhatia, Nishwan, "Elements of Banking and Insurance", PHI Learning
4. Private Limited, New Delhi
5. www.rbi.org

Note: Latest edition of text books to be followed.

Bachelors of Commerce (Honours) Tax Planning and Management
(Credit Based Grading System)
(Syllabus for the Batch from Year 2025 to Year 2029)

SEMESTER–IV
BCT04004T: PRINCIPLES OF MARKETING

Credits: 4-0-0
Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Introduction to Marketing: Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix.
Marketing Environment: Consumer Needs & Wants; Macro Environment – Demographic Environment, Socio Cultural Environment, Economic Environment, Technological Environment, Political & Legal Environment, Natural Environment; Micro Environment.
Consumer Buying Behavior: Consumer Buying Process – The Five Stage Model; Factors Influencing Consumer behavior.

Section B

Market Segmentation: Meaning and concept of market segmentation; Need for segmentation; Bases for segmenting consumer markets.
Positioning: Concept and Positioning Strategies.
Product Decisions: Concept; Product Levels; Types of Products; Product Mix – Width, Length, Depth, Consistency; Product Evaluation; Packaging and labeling.

Section C

Product Development and Product Life Cycle: New Product Development Process; Marketing Strategies at various Stages of Product Life Cycle.
Pricing Decisions: Objectives of Pricing; Factors affecting Pricing Decision; Pricing Methods & Pricing Strategies.

Section D

Place Decisions: Distribution/Marketing Channels; Role of Distribution Channels; Distribution Strategies; Channel Design Decisions; Channel Management Decisions: Managing Channel Conflict.
Marketing Communication: Developing and Managing Integrated Marketing Communication; Communication Process; Models of Communication; Advertising – Types; Sales Promotion; Public Relations; Publicity; Personal Selling; Direct Marketing; Digital Marketing; Word-of-mouth Communication.

Suggested Readings:

1. Kotler, Philip; Keller, Kevin; Koshey, Abraham; and Jha, Mithileshwar, "Marketing Management: South Asian Perspective", Pearson Education New Delhi.
2. Ramaswamy, V.S. and Namakumari, S., "Marketing Management: Global Perspective, Indian Context",
3. Kurtz, David L. and Boone, Louis E., "Principles of Marketing, Thomson South-Western".
4. Enis, B.M., "Marketing Classics: A Selection of Influential Articles", New York, McGraw-Hill.
5. Saxena, Rajan, "Marketing Management", Tata Mc Graw-Hill, New Delhi.

Note: Latest edition of text books to be followed.

SEMESTER - IV
BCT04005T: HUMAN RESOURCE MANAGEMENT

Credits: 4-0-0
Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A
Human Resource Management: Concept, Nature, Scope, Objectives, Functions of HRM, Challenges before HRM.
Human Resource Planning: Concept, Need and Importance; Human Resource Planning Process; Factors affecting HRP; Barriers to HRP.
Job Analysis: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.
Job Design: Concept, Factors affecting Job Design, Techniques of Job Design.

Section B
Recruitment: Concept, Factors affecting Recruitment, Sources, Techniques and Problems associated with Recruitment.
Selection: Concept, Process, Tests, Interviews and Barriers to effective Selection.
Induction and Orientation: Concept, Process, Benefits and Problems associated with Induction and Orientation.

Section C
Managing Careers: Concept, Promotion, issues related to Promotion; Demotion- Concept, Purpose and issues related to Demotion; Transfer- Concept, Purpose and issues related to Transfer.
Succession Planning: Concept, Objectives, Internal versus external succession planning, Succession Planning Model, Challenges in the absence of succession planning, Strategies for accelerating development for succession.

Section D
Employee Separation and Retention: Concept, Types of Employee separations, Factors Responsible for High Employee Turnover, Managing Early Retirements, Lay-offs and Voluntary Turnover, Outplacement.
Managing Diversity: Concept, Approaches to Managing Diversity, Challenges in managing employee diversity, Diversity Training.

Suggested Readings:
1. Gomez-Mejia, Balkin and Cardy. “Managing Human Resources”, PHI Learning Private Limited.
2. K. Aswathapa. “Human Resource and Personnel Management: Text and Cases”, New Delhi, Tata McGraw-Hill.
3. Gary Dessler. “Human Resource Management” Pearson Education.

SEMESTER-IV

ESL221: ENVIRONMENTAL STUDIES (COMPULSORY) (CBGS)
(VALUE ADDED COURSE)

Time: 3 Hrs. **Credits : 2-0-0**
Max. Marks :50

Instructions for the Paper Setters:-
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.

Note : As per the decision of the Academic Council meeting dated 17-01-2022, Item : 'X', atleast one visit is compulsory for students in the Pushpa Gujral Science City, Kapurthala during the entire course.

(i) ADVISORY FOR PUSHPAGUJRAL SCIENCE CITY, KAPURTHALA:
The Under Graduate **regular students** studying Environmental Studies (Compulsory Paper for All UG College Courses) may be taken to Pushpa Gujral Science City, Kapurthala during the course.

(ii) The **private students** are exempted from the Visit.

Section A

1. **The multidisciplinary nature of environmental studies**
- Definition, scope and importance, Need for public awareness

2. **Natural Resource and associated problems**
- Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.
- Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

a) Role of an individual in conservation of natural resources.
b) Equitable use of resources for sustainable lifestyles.

SEMESTER-IV

Section B

3. Ecosystems

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

4. Biodiversity and its conservation

- Introduction – Definition: genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values
- Biodiversity at global, national and local levels
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts
- Endangered and endemic species of India
- Conservation of biodiversity: *In-situ* and *Ex-situ* conservation of biodiversity

Section C

5. Environnemental Pollution

- Définition, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution
- Solid waste management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides

6. Social Issues and the Environment

- From unsustainable to sustainable development
- Urban problems and related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation
- Consumerism and waste products
- Public awareness

SEMESTER-IV

Section D

7. Human Population and the Environment

- Population growth, variation among nations
- Population explosion – Family Welfare Programmes
- Environment and human health
- Human Rights
- Value Education
- HIV / AIDS
- Women and Child Welfare
- Role of Information Technology in Environment and Human Health

8. Introduction to Environmental Laws, Environmental Audit and Impact Assessment

- Constitutional provisions- Article 48A
- Article 51A(g) and other derived environmental rights
- Environmental Protection Act, 1986
- Air (Prevention and Control of Pollution) Act, 1981
- Water (Prevention and control of Pollution) Act, 1974
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation
- Environmental risk assessment Pollution control and management
- Waste Management- Concept of 3R (Reduce, Recycle and Reuse)
- Ecolabeling /Ecomark scheme

Course Objectives:

At the end of this course, the students should be able to understand the scope and importance of environmental studies, different natural resources (forests, minerals, energy, water, land, food, biodiversity) and their utilization as well as conservation methods; importance of ecosystem structure and function; different types of environmental pollution (air, water, soil, thermal, nuclear and noise), Environmental Law and remedial methods. The students will also have to be introduced to various Acts and Last but not least the students should be made aware of the consequences of population explosion; diseases such as HIV/AIDS and various family welfare programs.

Learning Outcome:

- The present subject will help the student to gain knowledge about the effects of environmental pollution and remediation.
- Visiting to a local polluted site (including urban / rural / industrial / agricultural) will help to students to identify the causes, effects and remedial measures.
- After understanding the role of individual in conservation of environment, every individual would be able to follow the sustainable lifestyle patterns.
- The knowledge on environmental protection Acts and Rules will give them valuable glance on legal aspects towards conservation of environment.

SEMESTER-IV

References:

1. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
2. Down to Earth, Centre for Science and Environment, New Delhi.
3. Heywood, V.H. &Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge House, Delhi.
4. Joseph, K. & Nagendran, R. 2004. Essentials of Environmental Studies, Pearson Education (Singapore) Pte. Ltd., Delhi.
5. Kaushik, A. & Kaushik, C.P. 2004. Perspective in Environmental Studies, New Age International (P) Ltd, New Delhi.
6. Rajagopalan, R. 2011. Environmental Studies from Crisis to Cure. Oxford University Press, New Delhi.
7. Sharma, J. P., Sharma. N.K. & Yadav, N.S. 2005. Comprehensive Environmental Studies, Laxmi Publications, New Delhi.
8. Sharma, P. D. 2009. Ecology and Environment, Rastogi Publications, Meerut.
9. State of India’s Environment 2018 by Centre for Sciences and Environment, New Delhi
10. Subramanian, V. 2002. A Text Book in Environmental Sciences, Narosa Publishing House, New Delhi.

SEMESTER- V

BCT05001T : INDIAN FINANCIAL SYSTEM (MDC-6)

Credits 4-0-0

Time: 3 Hours **Total marks 100**

Instructions for the Paper Setters:

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

SECTION-A

Introduction to Indian Financial System: Financial System: Meaning, Characteristics, Significance and Components, Evolution of Financial System in India, Liberalization of Financial system. Structure of Indian Financial System- Main functions of these constituents and respective role

SECTION-B

Financial Markets: Functions and Organisation of Financial markets. Capital & Money Markets. Money Markets: Functions, Players and Instruments in Money Market. \

Primary Market: Activities, Intermediaries and Functions,

Secondary Market: Functions, Instruments and Mechanism,

SECTION-C

Financial Services: Objectives, types, intermediaries, financial service sector problems &reforms. **Classification:** Fund Based, Non-Fund Based and Modern Services - Hire Purchasing - Leasing - Portfolio Management - Merchant Banking -Factoring. Debt management.

SECTION-D

Financial Institution: Role of Financial Intermediaries in capital market.

Commercial Banks: Evolution, Management and Organizational setup, Assets & Liabilities, Theories of Liquidity Management, Management of Primary & Secondary Reserve, Management of Loans.

Development Banks in India: Types, functions, growth, structure & working of Development Banks.

Suggested Readings:

1. Khan, M.Y, “Indian Financial System” fifth edition by Tata McGraw Hill Publishing Co.Ltd.
2. Vasant Desai, “The Indian Financial System & Development”, Himalaya Publishing House.
3. Dr.K.Ravichandran, “Merchant Banking & Financial Services”, Himalaya Publishing House.
4. Bhole, L.M , “Indian Financial Institutions and Market”, Tata McGraw Hill Publishing Co. Ltd.
5. Avadhani V.A., “Capital Market Management”, Himalaya Publishing House.
   SEBI Guidelines, Nabhi Publication.

Note: Latest edition of text book may be used.

Bachelors of Commerce (Honours) Tax Planning and Management
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(Syllabus for the Batch from Year 2025 to Year 2029)

SEMESTER-V
BCT05002T: MANAGEMENT ACCOUNTING

. **Credits: 4-0-0**
Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.
Note: The paper will consist of minimum 50% numericals.

Section A
Management Accounting: Nature and Scope – Difference between Cost Accounting, Financial Accounting and Management accounting – Recent Trends in Management Reporting.
Analysis and Interpretation of financial Statement: Meaning– Types and Methods of Financial Analysis – Comparative statements – Trend Analysis – Common size statements.

Section B
Ratio Analysis: Meaning –Nature – uses and limitations of Ratios, computation of Liquidity, turnover, leverage, profitability and market-based ratios.

Section C
Fund Flow Statements: Meaning and concept of fund–Flow of Fund –Preparation of Fund flow statements – uses and significance
Responsibility Accounting: Concept– Significance– Responsibility centers

Section D
Cash Flow Statement: Difference between fund flow statement and cash flow statements – Preparation of cash flow statements as per AS–3 Norms
Transfer Pricing: Meaning & Methods.

Suggested Readings:

1. Maheswari, S.N., "*Principles of Management Accounting*", 2007, Sultan Chand & Sons, New Delhi
2. Vashisht, C.D. and Sexana, V. K., "*Advanced Management Accounting*", 2012, Sultan Chand & Sons, New Delhi.
3. Gowda, J.M., "*Management Accounting*",2010, Himalaya Publishing House, New Delhi.
4. Manmohan and Goyal, S. N., "*Principles of Management Accounting*", Shakitha bhavan Publication, Agra

Note: Latest edition of text books to be followed.

SEMESTER -V

BCT05003T: INCOME TAX LAW AND PRACTICE-II

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:

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. The duration for exam will be 3 hours.

Section A

General Incomes u/s. 56(1): Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57.

Section B

Set off and carry forward: Income of other persons included in the total income of Assessee – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses.

Section C

Deductions from GTI u/s 80C to 80U: Deductions to be made in computing Total Income: General provisions, Deductions in respect of certain payments, Specific deductions in respect of certain income, other deductions.

Section D

Gross Total Income and Computation of Taxable Income: Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC.

Income tax returns: Types of returns – Filing of e-return – Assessment – Types of assessment: Self-assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment – Rectification of mistakes – Notice on demand.

Suggested Readings:

1. Mehrotra, H.C. &Joshi C.S., Income Tax law and Accounts (Part-I), Sahitya Bhawan, Agra
2. Business Taxation, Dr. Ravi M.N., Bhanu Prakash **B.E.** and Dr. Suman Shetty N., Professional Books Publishers.
3. Practical Approach to Income Tax, Dr. Girish Ahuja and Dr. Ravi Gupta, Wolters Kluwer Publications.
4. Income Tax: B.B. Lal, Pearson Education.
5. Singhania, V. K: Direct Tax Planning and Management, Taxman, N. Delhi
6. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
7. Income Tax: Johar, McGraw Hill Education.
8. Agarwal, B.K., Direct Tax Law and Accounts (Hindi and English)

Note: Latest edition of text books to be followed.

SEMESTER-V

BCT05004T: FINANCIAL MANAGEMENT

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.
Note: The paper will consist of minimum 50% numericals.

Section A

Time Value of Money: Compounding and discounting techniques–Concepts of Annuity and Perpetuity. Risk–return relationship
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

Section B

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.

Section C

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)
Bank financing: recommendations of Tandon committee and Chore committee. Management of components of working capital (an introduction only)

Section D

Capital Expenditure Decisions: Purpose, Objectives & Process, understanding different types of projects, Techniques of Decision making. Methods of Capital Budgeting – Traditional and Modern (Elementary Level).
Dividend Decisions–Meaning, Nature and Types of Dividends, Some dividend policies and formulating a dividend policy. Dividend Theories: Walter's Model, Gordon's Model, Modigliani and Miller: Irrelevancy Theory (Introductory Level)

Suggested Readings:
1. KhanandJain, "*Financial Management*",2007, TMH
2. Horne,Van, "*Financial Management & Policy*",2002, Pearson
3. Sharan, "*Fundamentals of Financial Management*",2008, Pearson
4. Banerjee, B, "*Financial Policy & Management Accounting*",2005, PHI
5. Chandra, P., "*Financial Management*",2010, TMH

Note: Latest edition of text books to be followed.

SEMESTER–V

BCT05005T: CORPORATE GOVERNANCE

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Ethics in Business: Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination.
Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection, Corporate Governance and Business Ethics.
Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing,

Section B

Corporate Governance Reforms, Initiatives in India including clause 49.
Major Corporate Scandals: Junk Bond Scam (USA), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India),

Section -C

Common Governance Problems: Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures?
Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992, Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998,

Section D

OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999, Euro shareholders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes–Oxley (SOX) Act, 2002(USA), Smith Report, 2003 (UK).

SEMESTER–V

Suggested Readings:

1. Murthy, K.V. Bhanuand Krishna, U., "*Politics Ethics and Social Responsibilities of Business",* 2009, Pearson Education, New Delhi.
2. Sharma, J.P., "*Corporate Governance, Business Ethics & CSR"*,2011, Ane Books Pvt. Ltd., New Delhi.
3. Mallin, C., "*Corporate Governance"* (Indian Edition), 2012, Oxford University Press, New Delhi.
4. Tricker, B., "*Corporate Governance– Principles, Policies, and Practice",* (Indian Edition), 2012, Oxford University Press, New Delhi.
5. Crane, A. and Matten, D., "*Business Ethic"* (Indian Edition),2003, Oxford University Press, New Delhi.
6. Albuquerque, D., "*Business Ethics, Principles and Practices",* (Indian Edition), 2010, Oxford University Press, New Delhi.
7. Blowfield, M. and Murray, A., "*Corporate Responsibility–A Critical Introduction",* 2008, Oxford University Press.

Note: Latest edition of text books to be followed.

SEMESTER- V

BCT05006T: E-FILLING OF TAX RETURNS

Credits: 2-0-1

Time: 3 Hours **Total Marks: 75**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Basic framework of Taxation: Meaning of the term “Tax”, its classification and distinction between Direct Tax and indirect tax (From Indian perspective)
E-Filing of Tax Returns: Introduction, merits, demerits, regular filing vs. E-filing.

Section B

Conceptual Framework of Income Tax: Assessment Year vs. Previous Year, persons liable to pay tax, an Assessee and its kinds, Gross total income vs. Total Income; different heads of Incomes (only basic overview)
Deductions available to an individual available u/s 80 C to 80 U for salaried individuals only.
Basic structure of different ITRs: ITR-1, ITR-2, ITR-3, ITR-4 and ITR-4S.

Section C

Conceptual framework of GST: Introduction to GST and its salient features. Basic understanding of IGST, CGST, SGST and UTGST. Intra-state vs. Interstate supply.
How to get registered with GST u/s 22 and basic introduction to Composition scheme.

Section D

Modes of payment of taxes: Procedure of filing tax returns, relevance of form 16 and 16A
General exemptions available to an individual under Income Tax Act and Uses and importance of PAN Card in e-filing of tax returns.

Suggested Readings:

1. Ahuja Girish, “Systematic Approach to Income Tax”, Bharat Law House, New Delhi, 19th edition, 2019.
2. Gaur, Narang & Puri, “Corporate Tax Planning and Management”, Kalyani Publishers, Ludhiana, 2019.
3. Mehrotra H.C., “Income Tax law & Practice”, Sahitya Bhawan Publications, Agra,60thedition,2019.
4. Singhania. K. Vinod., “Direct Tax Theory & Practice”, Taxman Publications(P)Ltd,62nd e,2019.
5. www.incometaxindia.gov.in

Note: Latest edition of text books to be followed.

SEMESTER–V

BCT05007L: SEMINAR BASED ON INTERSHIP

Credits:2
Total Marks:50

SEMESTER–VI

BCT06001T: CONTEMPORARY ACCOUNTING

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

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.

Section B

Price Level Accounting: Methods, Utility and Corporate Practices
Corporate Social Reporting: Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting. Corporate Social Reporting in India.
Corporate Reporting: Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting.

Section C

Recent Trends in the Presentation of Published Accounts: Reporting by Diversified Companies.
Value Added Reporting: Preparation and Disclosure of Value-Added Statements, Economic Value Added, EVA Disclosure in India.
Basel II and III Norms

Section D

Accounting Standards in India: Significance and formulation of Accounting Standards. Accounting Standards relating to Interim Reporting. Accounting for Leases, Earning Per Share. and Accounting for Intangibles.
Contemporary Issues in Management Accounting: Target Costing.

Suggested Readings:
1. Lal, Jawahar and Lele, R. K., "*Contemporary Accounting Issues*",1988, Himalaya Publishers.
2. Porwal, L. S., "*Accounting Theory*",2001, Tata McGraw Hill.
3. Lal, Jawahar, "*Corporate Financial Reporting*", 2009, Taxman.
4. Arora, J.S., "*Price Level Accounting*", 1999, Deep and Deep Publishers.
5. Chander, Subhash, "*Corporate Reporting Practices*",1992, Deep and Deep Publishers.
Note: Latest edition of text books to be followed.

SEMESTER - VI
BCT06002T: ASSESSMENT OF OTHER ENTITIES

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A
Hindu Undivided Families: Introduction- Schools of Hindu Law- Residential Status of HUF-Partition of HUF Impartible Estate- Income not to be treated as family income- Assessment of HUF.

Section B
Assessment of Partnership Firms U/S 184: Meaning of Partnership Firm- Conditions for Assessment as a firm U/S 184 and 185 Treatment of interest and remuneration paid to partners U/S 40(b)-Computation of Total Income – Assessment of Partners of Firm – Change in Constitution of Firm Succession of one firm by another firm – Assessment of dissolved or discontinued firm.

Section C
Assessment of Partnership Firms Assessed As AOP: Partnership firm assessed as association of persons (AFAOP) – Computation of Total Income – Allocation of PFAOP's – Total Income – Treatment of Share of Income received by partners of PFAOP.

Section D
Assessment of Companies: Meaning of Company – Types of Companies – Computation of Gross Total Income of a Company – Deductions – Carry Forward and set off of losses- MAT – Tax Liability Tax on Distributed Profits – Tax on income in certain cases such as royalties, copyrights, literary works etc.

Suggested Readings:
1. Vinod K. Singhania: Taxman's Direct Tax Laws.
2. Bhagawati Prasad: Ditect Tax Laws anPractice.
3. B. B. Lal and N. Vashisht: Direct Taxes, Income Tax, Wealth Tax and Tax.

Note: Latest edition of text books to be followed.

SEMESTER-VI

BCT06003T: AUDITING PRINCIPLES AND PRACTICES

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Introduction: Meaning, Objects, Basic Principles, Auditing and Assurance Standards and Techniques. Classification of Audit – Audit planning – qualities of auditor –advantages and limitations of audit.

Section B

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.

Section C

Audit Procedure: Vouching – definition – features – examining vouchers – Vouching of Cash book – Vouching of trading transactions – Verification and Valuation of Assets & Liabilities: Meaning, definition and objects – Vouching vs. Verification – Verification – Valuation of different asset and liabilities.

Section D

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

Suggested Readings:

1. Jha, A., "*A Student's Guide to Auditing",* 2012, Taxmann Publications Pvt Ltd., New Delhi.
2. Tandon, B.N., Sudharsanam, S. and Sundharabahu, S., "*A Handbook of Practical Auditing",* 2010, S. Chand and Co. Ltd., New Delhi.
3. Dinkar, P., "*Principles and Practice of Auditing",* 2004, Sultan Chand and Sons, New Delhi.
4. Institute of Chartered Accountants of India: *"Auditing and Assurance Standard,"* ICAI, New Delhi.
5. Gupta, K., and Arora, A., "*Fundamentals of Auditing,*"2008, TataMc–GrawHill Publishing Co. Ltd., New Delhi.
6. Ghatalia, S.V.: "*Practical Auditing,*"2005, Allied Publishers Private Ltd., New Delhi

Note: Latest edition of text books to be followed.

SEMESTER-VI

BCT06004T: PRINCIPLES AND PRACTICES OF INSURANCE

. **Credits: 4-0-0**

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Insurance: Concept of Insurance, Need, Purpose, Principles of Insurance-Principle of Indemnity, Principle of Insurable Interest, Principle of Subrogation, Principle of Utmost Good Faith, Principle of Proximate Cause, Principle of Contribution. Reforms in Indian
Insurance Sector: meaning, need and its Implications

Section B

Legal Framework: Insurance Act 1938, LIC Act 1956, GIC Act 1972 and IRDA Act 1999
An overview of Insurance Industry: Types of Insurance–Life Insurance, Marine Insurance, Motor Vehicle Insurance, Health Insurance, Liability Insurance

Section C

Underwriting: Meaning, Purpose and Process of Underwriting
Reinsurance: Meaning, Features of reinsurance, difference between reinsurance and double insurance, Essentials of Reinsurance Programs as per IRDA.

Section D

Distribution Channels in Insurance: Role and Code of Conduct by IRDA for Agents, Direct Marketing, Banc assurance and Brokers
Insurance Specialists: Underwriters, Surveyors and Loss Assessors, Actuaries, Third Party Administrators

Suggested Readings:

1. Jyotsana and Bhatia, Nishwan, “Elements of Banking and Insurance”.
2. Emmet J. Vaughan and Therese Vaughan “Fundamentals of Risk and Insurance”
3. Agarwal, O.P “Banking and Insurance”
4. Periasamy, P; Veeraselvam, M., “Risk and Insurance Management”, Tata McGrawHill
5. www.irda.org

Note: Latest edition of text books to be followed.

SEMESTER-VI

BCT06005T: BUSINESS ENVIRONMENT

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Theoretical Framework of Business Environment: Concepts, Significance and Nature of Business Environment; Type of Environment-internal, external, micro and macro environment; Competitive structure of industries; Techniques of Environmental Scanning and Monitoring.
Economic Systems: Different Economic systems and their characteristics (Capitalist System/Market Economy, Socialist System and Mixed Economy); India's Mixed Economy–Advantages and Disadvantages.
Economic Planning in India: History of Planning in India, Niti Aayog: Functions of Niti Aayog, Guiding Principles, Structure of Niti Aayog.

Section B

Monetary Policy of India: Concept and Meaning of Monetary Policy; Objectives of Monetary Policy; Techniques of Monetary Policy; Impact of Monetary Policy, RBI's Latest Monetary Policy; Reforms in the Indian Monetary Policy; Implications of Monetary Policy for Inclusive Growth.
Fiscal Policy of India: Concept and Meaning of Fiscal Policy; Objectives of Fiscal Policy, Techniques of Fiscal Policy, Merits and Shortcomings of Fiscal Policy of India, Fiscal Policy and Economic Development.

Section C

National Income: Meaning and Definition of National Income; Concepts of National Income; National Income Estimates in India; Methods of Measuring National Income; Major Features of National Income in India; Limitations in Estimation of National Income in India.
Inflation: Meaning of Inflation; Measures of Inflation; Demand-Pull vs. Cost-Push Inflation; Causes and Effects of Inflation.
Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 2019 with latest amendments.

Section D

Multinational Corporations: Meaning and Objectives of MNC's; Reasons for Growth of MNC's; Favorable Impact of MNC's; Criticism of MNC's.
Foreign Trade Policy: Objectives, Latest Foreign Trade Policy.
Foreign Exchange Management Act, 1999: Major Concepts; Important Provisions; Contravention of Provisions and Penalties.

MESTER-VI

Suggested Readings:

1. Sundaram, A.K. & Black, J.S., "The International Business Environment"; Prentice Hall of India, New Delhi.
2. Agarwal A.N., "Indian Economy: Nature, Problems and Progress"; 1985, Vikas Publishing House, Delhi.
3. Dutt R. and Sundharam K.P.M; "Indian Economy", 2010, S. Chand, Delhi.
4. Misra S.K and Puri V.K., "Indian Economy", Himalaya Publishing House, New Delhi.
5. Hedge I, "Environmental Economics", MacMillan, Hampshire.
6. Datt R, "Economic Reforms in India–A Critique"; (1997), S.Chand, New Delhi.

Note: Latest edition of text book may be used.

SEMESTER–VI

PSL061: HUMAN RIGHTS AND CONSTITUTIONAL DUTIES
(Value Added Course)

Time: 3 Hrs: **Credit: 2**
Total Marks: 50

Instructions for the Paper Setters:
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.

SECTION – A

INTRODUCTION TO HUMAN RIGHTS
Foundational Aspects: Meaning, Nature, Characteristic, Classification.
International Framework: Constituents of the Universal Declaration of Human Rights (UDHR).

SECTION-B

INDIAN PERSPECTIVE OF HUMAN RIGHTS
Constitutional Realisation in India: Fundamental Rights (Part III, Constitution of India).
Protective Mechanism in India: The composition, Powers and Functions of the National Human Rights Commission of India (NHRC).

SECTION – C

INTRODUCTION TO HUMAN DUTIES
Conceptual Perspective: Meaning, Nature & Characteristics of Human Duties.
Intellectual discourses: Classification of Human Duties; Relevance of Human Duties

SECTION – D

INDIAN PERSPECTIVE OF HUMAN DUTIES
Constitutional Recognition in India: Fundamental Duties in Indian Constitution, Part IV A.
Intellectual Discourse: Critical Analysis and Significance of Fundamental Duties

SEMESTER–VI

Readings List

1. United Nations. The *United Nations and Human Rights 1945-1995*. Geneva: United Nations Blue Books Series, Vol. VII, 1996.
2. Sastry, S. N. *Introduction to Human Rights and Duties*. Pune: University of Pune Press, 2011.
3. Mertus, Julie. *The United Nations and Human Rights-A Guide for a New Era*. London: Routledge, 2009.
4. Donnelly, Jack. *Universal Human Rights in Theory and Practice*. New York: Cornell University Press, 2013.
5. Hammarberg, Thomas. *Taking Duties Seriously- Individual Duties in International Humanitarian Law*. Versoix: International Council on Human Policy, 1999.
6. Miller P. Frederic, *et al. Fundamental Rights, Directive Principles and Fundamental Duties in India*. New York: VDM Publishing, 2009.
7. Cinganelli, Davis Louis. *Human Rights- Theory and Measurements*. London: Macmillan Press, 1988.
8. Ishay, M. R. *The History of Human Rights*. New Delhi: Orient Longman, 2004.
9. Mohapatra, Arun Ray. *National Human Rights Commission of India: Formation, Functioning and Future Perspectives*. New Delhi: Atlantic, 2004.
10. Deol, Satnam Singh. *Human Rights in India-Theory and Practice*. New Delhi: Serials Publications, 2011

SEMESTER-VII

BCT07001T: FINANCIAL MARKET OPERATIONS

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:

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. The duration for exam will be 3 hours.

Section A

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.

Section B

Stock exchange: National Stock Exchange and over the Counter exchangers. Functionaries on Stock **Exchanges:** Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors.

Section C

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

Section D

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

Suggested Readings:

1. Chandler L.V. and Goldfield S.M., "Economics of Money and Banking", 1977, Harper & Row Publishers, New York.
2. Gupta, S. B., "Monetary Planning for India", 1995, Oxford University Press, Delhi.
3. Bhole L.M., "Financial Institutions and Markets"; 2009, Tata McGraw–Hill, New Delhi.
4. Hooda, R.P," Indian Securities Markets– Investors View Point"; 1998, Excell Books, New Delhi.

Note: Latest edition of text books to be followed.

SEMESTER-VII
BCT07002T: INTERNATIONAL TAXATION

Credits: 4-0-0
Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A
Principles of International Taxation: Basics of International Tax Structures, Model Tax Conventions (UN, US and OECD).
Non-Resident Taxation: Introduction – Important definitions – Charge of Income Tax – Residential Status and Scope of Total Income – Exempt Income of Non-resident – Presumptive Taxation for Non-residents – Capital Gains Taxation for Non-resident.

Section B
Transfer Pricing: Meaning and Definition Transfer Pricing Methods: Arms' Length Pricing Methods, Application of Arm's length Principle – Evolution of transfer pricing in India – Transfer Pricing Assessment. Comparable Uncontrolled Price Method (CUP), Resale Price Method, Cost-Plus Method, Transactional Net Margin Method (TNMM), Profit Split Method, how to choose an Appropriate Method, Role of an Advanced Pricing Agreement Associated Enterprises Permanent Establishment.

Section C
Taxation of E-Commerce Transactions: E-Commerce meaning – How is business translated through E-Commerce – E-Commerce: Global Scenario & India – Scenario – Taxation of E-Commerce – Relevant Provisions in the Income Tax Act, 1961.

Section D
International double taxation: Assignment rules of foreign income – Source Vs residence – methods to alleviate international tax duplication: Exemption – tax credit method bilateral tax treaty – multilateral tax treaty – OECD Model & United Nations Model – Tax Convention – International tax avoidance and evasion – Transfer pricing – Tax Heavens – Tax Treaty Shopping – Anti avoidance measures - India Law on double Tax Relief**.**

Suggested Readings:
1. Fundamentals of International Taxation by CA. Divakar Vijayasarathy, Bharat Law House, Delhi, 2018
2. Guide to International Taxation (7Th Edition) by CA Kamal Garg, Bharat Law House Pvt Ltd.
3. Direct Tax Laws & International Taxation Summary, T N Manoharan and G R Hari, Snow White Publications Pvt Ltd,2019
4. Cracker Direct Tax Laws & International Taxation, Ravi Chhawchharia, Taxmann Publications

Note: Latest edition of text books to be followed.

SEMESTER-VII

BCT07003T: BUSINESS TAX PROCEDURES AND MANAGEMENT

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Advance Payment of Tax and Collection and Recovery of Tax: Advance payment of Tax; Tax deduction/ collection at source: Provisions, documentation, returns and Certificates; Interest payable by assessee/ Government; Collection and recovery of Tax.
Administration and Return of Income: Income Tax authorities; Return of income.

Section B

Assessment and Appeals: Assessment, re-assessment and rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities.

Section C

Penalties and Prosecutions: Penalties and Prosecutions; Provisions relating to undisclosed income/ investment; Search, seizure and survey.

Section D

GAAR, Securities Transaction Tax, TAN and TIN: Transactions with persons located in notified jurisdictional area; General anti-avoidance rule (GAAR); Tax clearance certificate; Securities transaction tax; TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).

Suggested Readings:
1. Ahuja, Girish and Gupta, Ravi. *Corporate Tax Planning*. Commercial Law House, Delhi.
2. Singhania, Vinod K. and Singhania, Monica. *Corporate Tax planning & Business Tax Procedures.* Taxmann Publications Pvt. Ltd., New Delhi.
3. Ahuja, Girish., and Gupta. Ravi. *Systematic Approach to Income Tax*. Bharat Law House. Delhi.
4. Bajpai. Om Shanker. *Search. Seizure and Survey*. Taxmann Publications Pvt. Ltd., New Delhi.

Note: Latest editions of text books to be followed.

SEMESTER-VII

BCT07004T: ENTREPRENEURSHIP DEVELOPMENT

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:

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. The duration for exam will be 3 hours.

Section A

Entrepreneurship: Concept, Types, Characteristics, Classification, Nature and Functions, Entrepreneurship and its role in Economic Development.

Entrepreneur: Definition & Traits, Concept and Need of Intrapreneurship, Ethics and Social Responsibility of an Entrepreneur.

Section B

Entrepreneur Leadership: Risk taking, Decision Making and Business Planning, Innovation and Entrepreneurship, Entrepreneurial Behaviour and Motivation.

Entrepreneurial Development Programmes: Their Relevance and Achievements, Role of Government in organising such Programmes.

Section C

Small Business as a Seed Bed of Entrepreneurship: Concept of Business Venture, Micro, Small and Medium Enterprises, Process of setting up of an Enterprise: Initial Strategic Planning, Product and Marketing Scope, Legal and Tax Consideration, Risk analysis and Financial Considerations.

Entrepreneurial Support System: SIDBI, NIDC, NSIC, EDI Ahmadabad, NABARD, SFC's, NIMSME.

Section D

Finance Management in Current Operations and Expansion of Capital: 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.

Suggested Readings:

1. Hisrich, Robert D and Peters, Michael P, "Entrepreneurship", Tata McGraw Hill, Delhi, 8th edition, 2014.
2. Chandra, Prasana, "Projects: Preparation, Appraisal, Budgeting and Implementation", New Delhi, Tata McGraw Hill, 8th edition, 2017.
3. Kenneth R., Van Voorthis, "Entrepreneurship and Small Business Management", 1979.
4. Hans Schollhammer and Arthur H. Kuriloff, "Entrepreneurship and Small Business Management", 1988.
5. Dhar, P.N. and Lydall H.F., "The Role of Small Enterprises in Indian Economic Development", 2011.
6. M Charatimath, Poornima, "Entrepreneurship Development & Small Business Enterprises", Pearson Education, Delhi.
7. Hall, B. Pricke; and Royce L. Brahamson, "Small Business Management", 2018.
8. Shiva and Singh M., "Entrepreneurship and Small Business", Himalaya Publishing House Pvt. Ltd., New Delhi, 2019.

Note: Latest edition of text books to be followed.

SEMESTER-VII

BCT07005T: E-COMMERCE

Bachelors of Commerce (Honours) Tax Planning and Management
(Credit Based Grading System)
(Syllabus for the Batch from Year 2025 to Year 2029)

Credits: 4-0-0
Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Introduction to E-Commerce: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce.
Technology used in E-Commerce: The dynamics of World Wide Web and Internet (Meaning, Evolution and Features); Designing, building and launching E-commerce Website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).

Section B

Security and Encryption: Need and concepts, the E-commerce Security Environment: (dimension, definition and scope of e-security), Security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).
IT Act 2000 and Cyber Crimes: IT Act 2000: Definitions, Digital signature, electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crime.

Section C

E-payment System: Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Section D

On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (Amazon, Snapdeal, Alibaba, Flipkart etc).

Suggested Readings:
1. Reilly, Frank K. and Brown, Keith C., “Investment Analysis and Portfolio Management,” Thomson–South Western, 2012
2. Chandra, P, “Investment Analysis and Portfolio Management,” Tata Mc Graw Hills, 2017. Fabozzi, Frank J, “Investment Management,” Prentice Hall Publications, 2016.
3. Fischer, D.E. and Jordan, R.J. “Security Analysis and Portfolio Management,” Pearson Education.

Note: Latest editions of text books to be followed.

SEMESTER- VII
BCT07006L: SEMINAR BASED ON INTERNSHIP

Credits: 2
Total Marks: 50

SEMESTER- VIII

BCT08001T: CUSTOM LAW

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Customs—Introduction of Custom Act 1962: Introduction, Objectives, Important Definitions, Modes of Custom Duty, Types of Custom Duty, Role of customs in international trade, organization of Customs in India, definitions of Assessable value, baggage, bill of entry, dutiable goods, foreign vessel, import manifest, prohibited goods, bill of lading, F.O.B., CIF, Letter of Credit and kinds duties.

Section B

Procedure for import of cargo by land, sea, air route and post, clearance procedure for home consumption, warehousing, ex-bond clearance; clearance procedure for import by post.
Baggage: Meaning of baggage, kinds of baggage, clearing of baggage, Baggage Rules and procedure for general passenger and tourist.

Section C

Export of goods, types of exports, procedure for export of cargo by land, sea, air route and by post. Computation of Customs value and customs duty.

Section D

Custom Authorities: Types of Custom Authorities, Powers of Custom Authorities, Duties of Custom Authorities.

Suggested Readings:

1. Goods and Services Tax (G, S. T) and Customs Duty, H.C. Mehrotra, V.P. Agarwal, sahityabhawan, Agra
2. Goods and Services Tax and Custom Duty, Anoop Modi, Mahesh Gupta and Nilchil Gupta, SBPD Agra
3. GST And Customs Law, Anoop Modi, SBPD Agra

Note: Latest edition of text books to be followed.

SEMESTER- VIII

BCT08002T: CORPORATE TAX PLANNING AND MANAGEMENT

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.
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Section A

Tax Planning, Tax Avoidance & Tax Evasion: Meaning, features and basic differences between tax planning, avoidance and evasion; various tools of tax evasion; Tax Management and its scope.
Corporate Tax: Residential status of a company, Computation of total income and tax liability of companies, Minimum alternate tax.
Deductions from Gross Total Income u/s 80 related to company assessee.

Section B

Tax deduction or collection at source, Advance payment of tax for company assesses.
Tax Planning for company assess with reference to location and type of business.
Tax Planning in relation to Forms of Organisation: Sole Proprietary; Partnership and Company form of Organisation from tax planning point of view.

Section C

Tax incentives to Newly Established Industrial Undertakings: In Special Economic Zones u/s 10 AA and for exporters. Tax planning in respect of Amalgamation or Demerger.
Tax Planning and Financial Management Decisions: Tax Planning relating to Capital structure decisions, Dividend Policy, Inter-Corporate Dividend and Bonus shares.

Section D

Tax Planning and Management Decisions: Own or Lease Decision, Make or Buy Decision, Sale of Asset used for Scientific Research, Decision relating to Repair, Replace, Renovation of an Asset, Shut-down or Continue Decision.
Taxability of Dividend from Company and investors point of view.
Avoidance of Double Taxation

Suggested Readings:
1. Ahuja Girish, “Systematic Approach to Income Tax”, Bharat Law House, New Delhi
2. Gaur, Narang &Puri, “Corporate Tax Planning and Management”, Kalyani Publishers, Ludhiana
3. Mehrotra H.C., “Income Tax Law & Practice”, Sahitya Bhawan Publications, Agra

Note: Latest edition of text books to be followed.

SEMESTER- VIII

BCT08003T: RISK MANAGEMENT

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Concept of Risk: Classification of Risks, Nature of Risks, Types of Risk, Including Strategic and Operational Risks, Business Risk, Financial Risk, Information Risk, Liquidity Risk.
Evaluation of Risk: Identification and Sources of Risk, Quantification of Risk and various methodologies. Impact of Business Risk, Identify and assess the impact upon the stake holder involved in Business Risk, Role of Risk Manager and Risk Committee in Risk identification process.

Section B

Risk Management: Concept of Risk Management, Objective and Process of Risk Management, Importance of Risk Management, Risk Management techniques.
Quantitative Analysis: Population and Sample Analysis, Bayesian analysis, Statistical inference and hypotheses testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics.

Section C

Risk Model: VAR, Stress Testing, Scenario Analysis, Country and Sovereign Risk Models and Management.
Credit Risk Measurement and Management: Understanding the component of credit risk, evaluating credit risk, Mitigating Credit risk, Qualitative and Quantitative techniques to manage risk, Credits coring models.

Section D

Risk associated with Corporate Governance: Evaluation of Risk Associated with Governance, Description and evaluation of framework for Board level consideration of risk, OECD Guidelines for Corporate Governance.
Enterprise Risk Management: Meaning, Nature, Scope and Techniques.
Operational Risk Management: Definition, Scope and Techniques.

Suggested Readings:

1. Rejda, G.E. and Mc Namara, M.J, “Principles of risk management and insurance”. Pearson Education India,10th e,2017.
2. Dorfman /Cather, “Introduction to Risk Management and Insurance”, Pearson EducationIndia,10the, 2015.
3. Risk Management (CAIIB 2010) by IIBF (Indian Institute of Banking and Finance) Macmillan Publisher.

Note: Latest edition of text books to be followed.

SEMESTER- VIII

BCT08004T: INDIAN STOCK MARKET

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Stock Market: Meaning, Functions, Evolution, Features of Primary Market and Secondary Market (NSE& BSE)
Stock Exchange Indexes: Concept, Purpose, Methodology, Nifty 50 and Sensex.
Stock Trading: Order types and Margins, Costs involved in Trading.

Section B

Clearing and Settlement Process at National Stock Exchange (NSE).
Stock Market Instruments: Bonds, Debentures, Shares, Mutual Funds, Commodities, ADRs, GDRs.

Section C

Derivatives: Forward, Future, Call and Put Options
Stock Market Participants: Investors, Banks, Depositories and Depository Participants, SEBI, Brokers, Sub-brokers, Foreign Institutional Investors (FIIs), Portfolio Managers, Custodians, Share Transfer Agents, Merchant Bankers, Underwriters, Credit Rating Agencies.

Section D

Investment Philosophies: Concept, Purpose, Types, Developing a Philosophy
Risk: Concept, Types, Measuring Risk.
Mutual Funds: Meaning, Advantages, Structure and Classification

Suggested Readings:
1. Sharpe, William F., Gordon J. Alexander and Jeffrey V. Bailey, "Investments" Prentice Hall of India, New Delhi, 6th Edition.,2007.
2. Leeds Sanford, Reilly, Frank and Brown, Keith., "Investment Analysis and Portfolio Management", Cengage Learning Custom Publishing,11th Edition. 2018.
3. Richard Brealey and, Steward Myers, Franklin Allen and Mohanty Pitabas "Principles of Corporate Finance, McGraw-Hill 12thEdition
4. Avadhani, V A., "Investment Management" Himalaya Publishing House, 8thEdition.2019.
5. Websites: www.nseindia.com

Note: Latest edition of text books to be followed.

SEMESTER- VIII

BCT08005T: INTERNATIONAL BUSINESS

Credits: 4-0-0

Time: 3 Hours **Total Marks: 100**

Instructions for the Paper Setters:
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. The duration for exam will be 3 hours.

Section A

Introduction to International Business: Globalisation and its growing importance in world economy, Impact of globalization, international business contrasted with domestic business–complexities of international business, Modes of entry into international business.
International Business Environment: National and foreign environments and their components–economic, cultural and political–legal environments.

Section B

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.

Section C

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,

Section D

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.

Suggested Readings:

1. Charles, W. L. Hill and Jain, Kumar, Arun, "*InternationalBusiness*",6/e,2008, Tata McGraw–Hill, New Delhi.
2. Cherunilam, F, "*International Business: Text and Cases*",5/e,2010, Prentice Hall of India Ltd, New Delhi.
3. Paul, J., "*InternationalBusiness*",5/e,2011, Prentice Hall of India Ltd, New Delhi.
4. RBI. Report on Currency & Finance, Various issues.
5. Bennett, R., "*InternationalBusiness*",2/e,2008, Pearson Education.
6. Griffin, R.W. and Pustay, M. W., "*International Business*", 2009, Prentice Hall.
7. Michael R. Czinkota.et al., "*International Business*", 2002, Fortforth: The Dryden Press.
8. UNCTAD Reports.
9. WTO, Annual Report, various issues.

Note: Latest edition of text books to be followed.